

March 2021

IFRS<sup>®</sup> Taxonomy Illustrated

# IFRS Taxonomy 2021

A view of the IFRS Taxonomy 2021  
(organised by IFRS Standard)

IASB<sup>®</sup>

 IFRS<sup>®</sup>

# **IFRS<sup>®</sup> Taxonomy Illustrated**

**IFRS Taxonomy 2021**

**A view organised by IFRS Standard**

*IFRS Taxonomy Illustrated* is published by the IFRS Foundation (Foundation).

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## Introduction

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XBRL (eXtensible Business Reporting Language) is a standard that is used to communicate financial information between preparers and users of financial statements. The IFRS Foundation is responsible for developing the XBRL representation of the IFRS Standards including IAS Standards, IFRIC Interpretations and the *IFRS for SMEs* Standard – issued by the International Accounting Standards Board, known as the IFRS Taxonomy.

Physically, the IFRS Taxonomy is composed of a set of electronic XBRL files so it can be difficult for those not familiar with XBRL to view and understand the structure of the IFRS Taxonomy without the use of specialised software. Consequently, the IFRS Foundation has published the IFRS Taxonomy Illustrated to facilitate understanding of the IFRS Taxonomy and its structure, and ultimately to assist with the tagging of financial statements prepared using IFRS Standards.

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 IFRS Taxonomy and the elements within it.
- The required format of these elements, such as text, monetary values, etc.
- The reference to IFRS Standards that these elements relate to.

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

This version of the IFRS Taxonomy Illustrated reflects the IFRS Taxonomy 2021.<sup>1</sup>

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<sup>1</sup> The IFRS Taxonomy and related materials are available from the IFRS website at: <http://www.ifrs.org/issued-standards/ifrs-taxonomy/>

## 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.

Hierarchy	Disclosure format	IFRS Standard reference
<b>IAS 1</b>		
<b>[110000] General information about financial statements</b>		
Disclosure of general information about financial statements [text block]	text block	IAS 1.51 Disclosure
Name of reporting entity or other means of identification	text	IAS 1.51 a Disclosure
Explanation of change in name of reporting entity or other means of identification from end of preceding reporting period	text	IAS 1.51 a Disclosure
Description of nature of financial statements	text	IAS 1.51 b Disclosure, IAS 27.16 a Disclosure, IAS 27.17 a Disclosure
Date of end of reporting period	yyyy-mm-dd	IAS 1.51 c Disclosure
Period covered by financial statements	text	IAS 1.51 c Disclosure
Description of presentation currency	text	IAS 1.51 d Disclosure, IAS 21.53 Disclosure
Level of rounding used in financial statements	text	IAS 1.51 e Disclosure

### First column – hierarchy

The first column of the document represents the hierarchy of the IFRS Standards:

- Column headings represent an IFRS Standard, IAS Standard or IFRIC Interpretation (only applies to the version organised by IFRS Standards).
- Column sub-headings generally represent the name of an IFRS or IAS Standard. Each column heading is preceded by a six-digit number in square brackets which has a value between [100000] and [999999]. These numbers are artificial and provide viewing and sorting functionality (they are not related to the IFRS Standards or IAS Standards).
- Rows below column headings represent the elements belonging to this component.

### 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.
- DUR – denotes that the disclosure format is a time interval.
- \_\_\_\_ – 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 Standard reference**

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

- Common-practice – denotes a common reporting practice for entities applying IFRS Standards.
- Disclosure – denotes a disclosure requirement in IFRS Standards.
- Example – denotes an example in IFRS Standards.

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Disclosure of comparative information prepared under previous GAAP [table]	table	IFRS 1.24 Disclosure
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IFRSs [member]	member[default]	IFRS 1.24 Disclosure
Previous GAAP [member]	member	IFRS 1.24 Disclosure, IFRS 1.29 Disclosure, IFRS 1.30 Common practice
Effect of transition to IFRSs [member]	member	IFRS 1.24 Disclosure
Disclosure of comparative information prepared under previous GAAP [line items]	line items	
Equity	X <sub>instant, credit</sub>	IAS 1.55 Disclosure, IAS 1.78 e Disclosure, IFRS 1.24 a Disclosure, IFRS 1.32 a (i) Disclosure, IFRS 13.93 a Disclosure, IFRS 13.93 b Disclosure, IFRS 13.93 e Disclosure
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Description of reason why entity is resuming application of IFRSs	text	IFRS 1.23A b Disclosure
Explanation of reasons why entity elected to apply IFRSs as if it had never stopped applying IFRSs	text	IFRS 1.23B Disclosure
Explanation of fact that financial statements for previous periods not presented	text	IFRS 1.28 Disclosure
Explanation of cross-reference to interim financial statement disclosures for first-time adopter	text	IFRS 1.33 Disclosure
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Disclosure of redesignated financial assets and liabilities [table]	table	IFRS 1.29 Disclosure
Redesignation [axis]	axis	IFRS 1.29 Disclosure
Redesignated [member]	member[default]	IFRS 1.29 Disclosure
Previous GAAP [member]	member	IFRS 1.24 Disclosure, IFRS 1.29 Disclosure, IFRS 1.30 Common practice
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Redesignated financial asset as available-for-sale	X <sub>instant, debit</sub>	Expiry date 2023-01-01 IFRS 1.29 Disclosure
Redesignated financial asset as at fair value through profit or loss	X <sub>instant, debit</sub>	IFRS 1.29 Disclosure
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Disclosure of fair values of items used as deemed cost [line items]	line items	

Intangible asset fair value used as deemed cost	X <sub>instant, debit</sub>	IFRS 1.30 Disclosure
Property, plant and equipment fair value used as deemed cost	X <sub>instant, debit</sub>	IFRS 1.30 Disclosure
Investment property fair value used as deemed cost	X <sub>instant, debit</sub>	IFRS 1.30 Disclosure
Right-of-use asset fair value used as deemed cost	X <sub>instant, debit</sub>	IFRS 1.30 Disclosure
Aggregate deemed cost of investments for which deemed cost is previous GAAP carrying amount	X <sub>instant, debit</sub>	IFRS 1.31 a Disclosure
Aggregate deemed cost of investments for which deemed cost is fair value	X <sub>instant, debit</sub>	IFRS 1.31 b Disclosure
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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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Description of basis used to prepare comparative information that does not comply with IFRS 7 and IFRS 9	text	IFRS 1.E2 b Disclosure
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Number of share options granted in share-based payment arrangement	X.XX <sub>duration</sub>	IFRS 2.45 b (ii) Disclosure
Number of share options forfeited in share-based payment arrangement	X.XX <sub>duration</sub>	IFRS 2.45 b (iii) Disclosure
Number of share options exercised in share-based payment arrangement	X.XX <sub>duration</sub>	IFRS 2.45 b (iv) Disclosure
Number of share options expired in share-based payment arrangement	X.XX <sub>duration</sub>	IFRS 2.45 b (v) Disclosure
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Weighted average exercise price of share options forfeited in share-based payment arrangement	X.XX <sub>duration</sub>	IFRS 2.45 b (iii) Disclosure
Weighted average exercise price of share options exercised in share-based payment arrangement	X.XX <sub>duration</sub>	IFRS 2.45 b (iv) Disclosure
Weighted average exercise price of share options expired in share-based payment arrangement	X.XX <sub>duration</sub>	IFRS 2.45 b (v) Disclosure
Weighted average exercise price of share options outstanding in share-based payment arrangement at end of period	X.XX <sub>instant</sub>	IFRS 2.45 b (i) Disclosure, IFRS 2.45 b (vi) Disclosure
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Weighted average share price	X.XX <sub>duration</sub>	IFRS 2.45 c Disclosure
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Disclosure of range of exercise prices of outstanding share options [abstract]		
Disclosure of range of exercise prices of outstanding share options [table]	table	IFRS 2.45 d Disclosure

Range [axis]	axis	IFRS 13.B6 <sup>Example</sup> , IFRS 13.IE63 <sup>Example</sup> , IFRS 14.33 b <sup>Disclosure</sup> , Effective 2023-01-01 IFRS 17.120 <sup>Disclosure</sup> , IFRS 2.45 d <sup>Disclosure</sup> , IFRS 7.7 <sup>Common practice</sup>
Ranges [member]	member[default]	IFRS 13.B6 <sup>Example</sup> , IFRS 13.IE63 <sup>Example</sup> , IFRS 14.33 b <sup>Disclosure</sup> , Effective 2023-01-01 IFRS 17.120 <sup>Disclosure</sup> , IFRS 2.45 d <sup>Disclosure</sup> , IFRS 7.7 <sup>Common practice</sup>
Bottom of range [member]	member	IFRS 13.B6 <sup>Example</sup> , IFRS 13.IE63 <sup>Example</sup> , IFRS 14.33 b <sup>Disclosure</sup> , Effective 2023-01-01 IFRS 17.120 <sup>Disclosure</sup> , IFRS 2.45 d <sup>Disclosure</sup> , IFRS 7.7 <sup>Common practice</sup>
Top of range [member]	member	IFRS 13.B6 <sup>Example</sup> , IFRS 13.IE63 <sup>Example</sup> , IFRS 14.33 b <sup>Disclosure</sup> , Effective 2023-01-01 IFRS 17.120 <sup>Disclosure</sup> , IFRS 2.45 d <sup>Disclosure</sup> , IFRS 7.7 <sup>Common practice</sup>
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Exercise price of outstanding share options	X.XX <sub>instant</sub>	IFRS 2.45 d <sup>Disclosure</sup>
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Disclosure of number and weighted average remaining contractual life of outstanding share options [abstract]		
Disclosure of number and weighted average remaining contractual life of outstanding share options [table]	table	IFRS 2.45 d <sup>Disclosure</sup>
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Disclosure of number and weighted average remaining contractual life of outstanding share options [line items]	line items	
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Number of other equity instruments granted in share-based payment arrangement	X.XX <sub>duration</sub>	IFRS 2.45 <sup>Common practice</sup> , IFRS 2.47 b <sup>Disclosure</sup>
Number of other equity instruments forfeited in share-based payment arrangement	X.XX <sub>duration</sub>	IFRS 2.45 <sup>Common practice</sup>
Number of other equity instruments exercised or vested in share-based payment arrangement	X.XX <sub>duration</sub>	IFRS 2.45 <sup>Common practice</sup>
Number of other equity instruments expired in share-based payment arrangement	X.XX <sub>duration</sub>	IFRS 2.45 <sup>Common practice</sup>
Number of other equity instruments outstanding in share-based payment arrangement at end of period	X.XX <sub>instant</sub>	IFRS 2.45 <sup>Common practice</sup>
Number of other equity instruments exercisable in share-based payment arrangement	X.XX <sub>instant</sub>	IFRS 2.45 <sup>Common practice</sup>
Weighted average exercise price of other equity instruments outstanding in share-based payment arrangement at beginning of period	X.XX <sub>instant</sub>	IFRS 2.45 <sup>Common practice</sup>
Weighted average exercise price of other equity instruments granted in share-based payment arrangement	X.XX <sub>duration</sub>	IFRS 2.45 <sup>Common practice</sup>
Weighted average exercise price of other equity instruments forfeited in share-based payment arrangement	X.XX <sub>duration</sub>	IFRS 2.45 <sup>Common practice</sup>
Weighted average exercise price of other equity instruments exercised or vested in share-based payment arrangement	X.XX <sub>duration</sub>	IFRS 2.45 <sup>Common practice</sup>
Weighted average exercise price of other equity instruments expired in share-based payment arrangement	X.XX <sub>duration</sub>	IFRS 2.45 <sup>Common practice</sup>
Weighted average exercise price of other equity instruments outstanding in share-based payment arrangement at end of period	X.XX <sub>instant</sub>	IFRS 2.45 <sup>Common practice</sup>
Weighted average exercise price of other equity instruments exercisable in share-based payment arrangement	X.XX <sub>instant</sub>	IFRS 2.45 <sup>Common practice</sup>
Explanation of determination of fair value of goods or services received or fair value of equity instruments granted on share-based payments	text	IFRS 2.46 <sup>Disclosure</sup>
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Description of option pricing model, share options granted	text	IFRS 2.47 a (i) <sup>Disclosure</sup>
Description of inputs to option pricing model, share options granted	text	IFRS 2.47 a (i) <sup>Disclosure</sup>
Weighted average share price, share options granted	X.XX <sub>duration</sub>	IFRS 2.47 a (i) <sup>Disclosure</sup>
Exercise price, share options granted	X.XX <sub>duration</sub>	IFRS 2.47 a (i) <sup>Disclosure</sup>
Expected volatility, share options granted	X.XX <sub>duration</sub>	IFRS 2.47 a (i) <sup>Disclosure</sup>
Option life, share options granted	X.XX <sub>duration</sub>	IFRS 2.47 a (i) <sup>Disclosure</sup>

Expected dividend, share options granted	X <sub>duration</sub>	IFRS 2.47 a (i) Disclosure
Expected dividend as percentage, share options granted	X.XX <sub>duration</sub>	IFRS 2.47 a (i) Disclosure
Risk free interest rate, share options granted	X.XX <sub>duration</sub>	IFRS 2.47 a (i) Disclosure
Description of other inputs to options pricing model, share options granted	text	IFRS 2.47 a (i) Disclosure
Description of method used and assumptions made to incorporate effects of expected early exercise, share options granted	text	IFRS 2.47 a (i) Disclosure
Information about how expected volatility was determined, share options granted	text	IFRS 2.47 a (ii) Disclosure
Information whether and how other features were incorporated into measurement of fair value, share options granted	text	IFRS 2.47 a (iii) Disclosure
Disclosure of indirect measurement of fair value of goods or services received, other equity instruments granted during period [text block]	text block	IFRS 2.47 b Disclosure
Number of other equity instruments granted in share-based payment arrangement	X.XX <sub>duration</sub>	IFRS 2.45 Common practice. IFRS 2.47 b Disclosure
Weighted average fair value at measurement date, other equity instruments granted	X <sub>instant, credit</sub>	IFRS 2.47 b Disclosure
Information how fair value was measured, other equity instruments granted	text	IFRS 2.47 b Disclosure
Information about how fair was determined if not on basis of observable market, other equity instruments granted	text	IFRS 2.47 b (i) Disclosure
Information whether and how expected dividends were incorporated into measurement of fair value, other equity instruments granted	text	IFRS 2.47 b (ii) Disclosure
Information whether and how other features were incorporated into measurement of fair value, other equity instruments granted	text	IFRS 2.47 b (iii) Disclosure
Disclosure of indirect measurement of fair value of goods or services received, share-based payment arrangements modified during period [text block]	text block	IFRS 2.47 c Disclosure
Explanation of modifications, modified share-based payment arrangements	text	IFRS 2.47 c (i) Disclosure
Incremental fair value granted, modified share-based payment arrangements	X <sub>duration</sub>	IFRS 2.47 c (ii) Disclosure
Information on how incremental fair value granted was measured, modified share-based payment arrangements	text	IFRS 2.47 c (iii) Disclosure
Explanation of direct measurement of fair value of goods or services received	text	IFRS 2.48 Disclosure
Description of reason why fair value of goods or services received cannot be reliably estimated	text	IFRS 2.49 Disclosure
Explanation of effect of share-based payments on entity's profit or loss [text block]	text block	IFRS 2.50 Disclosure
Expense from share-based payment transactions [abstract]		
Expense from equity-settled share-based payment transactions	X <sub>duration, debit</sub>	IFRS 2.51 a Disclosure
Expense from cash-settled share-based payment transactions	X <sub>duration, debit</sub>	IAS 1.112 c Common practice
Total expense from share-based payment transactions	X <sub>duration, debit</sub>	IFRS 2.51 a Disclosure
Expense from share-based payment transactions, alternative [abstract]		
Expense from share-based payment transactions with employees	X <sub>duration, debit</sub>	IAS 1.112 c Common practice
Expense from share-based payment transactions with parties other than employees	X <sub>duration, debit</sub>	IAS 1.112 c Common practice
Total expense from share-based payment transactions	X <sub>duration, debit</sub>	IFRS 2.51 a Disclosure
Explanation of effect of share-based payments on entity's financial position [text block]	text block	IFRS 2.50 Disclosure
Liabilities from share-based payment transactions	X <sub>instant, credit</sub>	IFRS 2.51 b (i) Disclosure
Intrinsic value of liabilities from share-based payment transactions for which counterparty's right to cash or other assets vested	X <sub>instant, credit</sub>	IFRS 2.51 b (ii) Disclosure
Additional information about share-based payment arrangements [text block]	text block	IFRS 2.52 Disclosure
<b>IFRS 3</b>		
<b>[817000] Notes - Business combinations</b>		
Disclosure of business combinations [text block]	text block	IFRS 3 - Disclosures Disclosure
Description of nature and financial effect of business combinations during period	text	IFRS 3.59 a Disclosure
Description of nature and financial effect of business combinations after reporting period before statements authorised for issue	text	IFRS 3.59 b Disclosure
Explanation of financial effect of adjustments related to business combinations	text	IFRS 3.61 Disclosure
Additional information about nature and financial effect of business combination	text	IFRS 3.63 Disclosure
Disclosure of detailed information about business combination [text block]	text block	IFRS 3 - Disclosures application of paragraphs 59 and 61 Disclosure
Disclosure of detailed information about business combination [abstract]		
Disclosure of detailed information about business combination [table]	table	IFRS 3.B64 Disclosure
Business combinations [axis]	axis	IFRS 3.B64 Disclosure
Entity's total for business combinations [member]	member[default]	IFRS 3.B64 Disclosure· IFRS 3.B67 Disclosure
Business combinations [member]	member	IFRS 3.B64 Disclosure
Aggregated individually immaterial business combinations [member]	member	IFRS 3.B65 Disclosure
Disclosure of detailed information about business combination [line items]	line items	
Name of acquiree	text	IFRS 3.B64 a Disclosure
Description of acquiree	text	IFRS 3.B64 a Disclosure

Date of acquisition	yyyy-mm-dd	IFRS 3.B64 b Disclosure
Percentage of voting equity interests acquired	X.XX <sub>instant</sub>	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 <sub>instant, credit</sub>	IFRS 3.B64 f (i) Disclosure
Other tangible or intangible assets transferred	X <sub>instant, credit</sub>	IFRS 3.B64 f (ii) Disclosure
Liabilities incurred	X <sub>instant, credit</sub>	IFRS 3.B64 f (iii) Disclosure
Equity interests of acquirer	X <sub>instant, credit</sub>	IFRS 3.B64 f (iv) Disclosure
Number of instruments or interests issued or issuable	X.XX <sub>instant</sub>	IFRS 3.B64 f (iv) Disclosure
Description of method of measuring fair value of instruments or interests	text	IFRS 3.B64 f (iv) Disclosure
Total consideration transferred, acquisition-date fair value	X <sub>instant, credit</sub>	IFRS 3.B64 f Disclosure
Contingent consideration recognised as of acquisition date	X <sub>instant, credit</sub>	IFRS 3.B64 g (i) Disclosure
Indemnification assets recognised as of acquisition date	X <sub>instant, debit</sub>	IFRS 3.B64 g (i) Disclosure
Description of arrangement for contingent consideration arrangements and indemnification assets	text	IFRS 3.B64 g (ii) Disclosure
Description of basis for determining amount of payment for contingent consideration arrangements and indemnification assets	text	IFRS 3.B64 g (ii) Disclosure
Description of estimate of range of undiscounted outcomes from contingent consideration arrangements and indemnification assets	text	IFRS 3.B64 g (iii) Disclosure
Description of explanation of fact and reasons why range of outcomes from contingent consideration arrangements and indemnification assets cannot be estimated	text	IFRS 3.B64 g (iii) Disclosure
Explanation of fact that maximum amount of payment for contingent consideration arrangements and indemnification assets is unlimited	text	IFRS 3.B64 g (iii) Disclosure
Amounts recognised as of acquisition date for each major class of assets acquired and liabilities assumed [abstract]		
Financial assets recognised as of acquisition date	X <sub>instant, debit</sub>	IFRS 3.B64 i Example, IFRS 3.IE72 Example
Inventory recognised as of acquisition date	X <sub>instant, debit</sub>	IFRS 3.B64 i Example, IFRS 3.IE72 Example
Property, plant and equipment recognised as of acquisition date	X <sub>instant, debit</sub>	IFRS 3.B64 i Example, IFRS 3.IE72 Example
Identifiable intangible assets recognised as of acquisition date	X <sub>instant, debit</sub>	IFRS 3.B64 i Example, IFRS 3.IE72 Example
Customer-related intangible assets recognised as of acquisition date	X <sub>instant, debit</sub>	IFRS 3.B64 i Common practice
Technology-based intangible assets recognised as of acquisition date	X <sub>instant, debit</sub>	IFRS 3.B64 i Common practice
Financial liabilities recognised as of acquisition date	(X) <sub>instant, credit</sub>	IFRS 3.B64 i Example, IFRS 3.IE72 Example
Contingent liabilities recognised as of acquisition date	(X) <sub>instant, credit</sub>	IFRS 3.B64 i Example, IFRS 3.IE72 Example
Net identifiable assets acquired (liabilities assumed)	X <sub>instant, debit</sub>	IFRS 3.B64 i Example, IFRS 3.IE72 Example
Additional disclosures for amounts recognised as of acquisition date for each major class of assets acquired and liabilities assumed [abstract]		
Non-current assets recognised as of acquisition date	X <sub>instant, debit</sub>	IFRS 3.B64 i Common practice
Current assets recognised as of acquisition date	X <sub>instant, debit</sub>	IFRS 3.B64 i Common practice
Non-current liabilities recognised as of acquisition date	(X) <sub>instant, credit</sub>	IFRS 3.B64 i Common practice
Current liabilities recognised as of acquisition date	(X) <sub>instant, credit</sub>	IFRS 3.B64 i Common practice
Trade and other payables recognised as of acquisition date	(X) <sub>instant, credit</sub>	IFRS 3.B64 i Common practice
Deferred tax assets recognised as of acquisition date	X <sub>instant, debit</sub>	IFRS 3.B64 i Common practice
Deferred tax liabilities recognised as of acquisition date	(X) <sub>instant, credit</sub>	IFRS 3.B64 i Common practice
Borrowings recognised as of acquisition date	(X) <sub>instant, credit</sub>	IFRS 3.B64 i Common practice
Deferred income including contract liabilities recognised as of acquisition date [abstract]		
Contract liabilities recognised as of acquisition date	(X) <sub>instant, credit</sub>	IFRS 3.B64 i Common practice
Deferred income other than contract liabilities recognised as of acquisition date	(X) <sub>instant, credit</sub>	IFRS 3.B64 i Common practice
Total deferred income including contract liabilities recognised as of acquisition date	(X) <sub>instant, credit</sub>	IFRS 3.B64 i Common practice
Cash and cash equivalents recognised as of acquisition date	X <sub>instant, debit</sub>	IFRS 3.B64 i Common practice
Goodwill recognised as of acquisition date	X <sub>instant, debit</sub>	IFRS 3.B64 Example, IFRS 3.IE72 Example
Goodwill expected to be deductible for tax purposes	X <sub>instant, debit</sub>	IFRS 3.B64 k Disclosure
Gain recognised in bargain purchase transaction	X <sub>duration, credit</sub>	IFRS 3.B64 n (i) Disclosure
Description of line item in statement of comprehensive income in which gain in bargain purchase transaction is recognised	text	IFRS 3.B64 n (i) Disclosure
Description of reasons why bargain purchase transaction resulted in gain	text	IFRS 3.B64 n (ii) Disclosure
Non-controlling interest in acquiree recognised at acquisition date	X <sub>instant, credit</sub>	IFRS 3.B64 o (i) Disclosure

Description of measurement basis for non-controlling interest in acquiree recognised at acquisition date	text	IFRS 3.B64 o (i) Disclosure
Description of valuation techniques and significant inputs used to measure non-controlling interest in acquiree measured at fair value	text	IFRS 3.B64 o (ii) Disclosure
Acquisition-date fair value of equity interest in acquiree held by acquirer immediately before acquisition date	X <sub>instant, credit</sub>	IFRS 3.B64 p (i) Disclosure
Gain (loss) recognised as result of remeasuring to fair value equity interest in acquiree held by acquirer before business combination	X <sub>duration, credit</sub>	IFRS 3.B64 p (ii) Disclosure
Description of line item of statement of comprehensive income in which gain or loss as result of remeasuring to fair value equity interest is recognised	text	IFRS 3.B64 p (ii) Disclosure
Revenue of acquiree since acquisition date	X <sub>duration, credit</sub>	IFRS 3.B64 q (i) Disclosure
Profit (loss) of acquiree since acquisition date	X <sub>duration, credit</sub>	IFRS 3.B64 q (i) Disclosure
Revenue of combined entity as if combination occurred at beginning of period	X <sub>duration, credit</sub>	IFRS 3.B64 q (ii) Disclosure
Profit (loss) of combined entity as if combination occurred at beginning of period	X <sub>duration, credit</sub>	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 <sub>duration</sub>	IFRS 3.B67 a (iii) Disclosure
Increase (decrease) in contingent consideration asset (liability)	X <sub>duration, debit</sub>	IFRS 3.B67 b (i) Disclosure
Explanation of any changes in recognised amounts of contingent consideration	text	IFRS 3.B67 b (i) Disclosure
Explanation of any changes in range of undiscounted outcomes 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 <sub>duration, credit</sub>	IFRS 3.B67 e Disclosure
Explanation of gain or loss that relates to identifiable assets acquired or liabilities assumed in business combination and is of such size, nature or incidence that disclosure is relevant to understanding combined entity's financial statements	text	IFRS 3.B67 e Disclosure
Disclosure of reconciliation of changes in goodwill [text block]	text block	IFRS 3.B67 d Disclosure
Disclosure of reconciliation of changes in goodwill [abstract]		
Disclosure of reconciliation of changes in goodwill [table]	table	IFRS 3.B67 d Disclosure
Business combinations [axis]	axis	IFRS 3.B64 Disclosure
Entity's total for business combinations [member]	member[default]	IFRS 3.B64 Disclosure, IFRS 3.B67 Disclosure
Business combinations [member]	member	IFRS 3.B64 Disclosure
Aggregated individually immaterial business combinations [member]	member	IFRS 3.B65 Disclosure
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	axis	IAS 16.73 d Disclosure, IAS 16.73 e Disclosure, IAS 38.118 c Disclosure, IAS 38.118 e Disclosure, IAS 40.76 Disclosure, IAS 40.79 c Disclosure, IAS 40.79 d Disclosure, IAS 41.50 Disclosure, IAS 41.54 f Disclosure, IFRS 3.B67 d Disclosure, IFRS 7.35H Disclosure, IFRS 7.35I Disclosure, Expiry date 2023-01-01 IFRS 7.37 b Common practice, Expiry date 2023-01-01 IFRS 7.IG29 Common practice
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, IFRS 7.35H Disclosure, IFRS 7.35I Disclosure, Expiry date 2023-01-01 IFRS 7.37 b Example, Expiry date 2023-01-01 IFRS 7.IG29 a Example
Gross carrying amount [member]	member	IAS 16.73 d Disclosure, IAS 38.118 c Disclosure, IAS 40.79 c Disclosure, IAS 41.54 f Disclosure, IFRS 3.B67 d Disclosure, IFRS 7.35I Disclosure, IFRS 7.35M Disclosure, IFRS 7.35N Example, Expiry date 2023-01-01 IFRS 7.37 b Common practice, Expiry date 2023-01-01 IFRS 7.IG29 Common practice
Accumulated impairment [member]	member	IAS 16.73 d Common practice, IAS 38.118 c Common practice, IAS 40.79 c Common practice, IAS 41.54 f Common practice, IFRS 3.B67 d Disclosure, IFRS 7.35H Disclosure, IFRS 7.35N Example, Expiry date 2023-01-01 IFRS 7.37 b Example, Expiry date 2023-01-01 IFRS 7.IG29 b Example

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



Loans acquired in business combination [member]	member	IFRS 3.B64 h Example
Direct finance leases acquired in business combination [member]	member	IFRS 3.B64 h Example
Disclosure of acquired receivables [line items]	line items	
Fair value of acquired receivables	X <sub>instant, debit</sub>	IFRS 3.B64 h (i) Disclosure
Gross contractual amounts receivable for acquired receivables	X <sub>instant, debit</sub>	IFRS 3.B64 h (ii) Disclosure
Best estimate at acquisition date of contractual cash flows not expected to be collected for acquired receivables	X <sub>instant, debit</sub>	IFRS 3.B64 h (iii) Disclosure
Disclosure of contingent liabilities in business combination [text block]	text block	IFRS 3.B64 j Disclosure
Disclosure of contingent liabilities in business combination [abstract]		
Disclosure of contingent liabilities in business combination [table]	table	IFRS 3.B64 j Disclosure, IFRS 3.B67 c Disclosure
Business combinations [axis]	axis	IFRS 3.B64 Disclosure
Entity's total for business combinations [member]	member[default]	IFRS 3.B64 Disclosure, IFRS 3.B67 Disclosure
Business combinations [member]	member	IFRS 3.B64 Disclosure
Aggregated individually immaterial business combinations [member]	member	IFRS 3.B65 Disclosure
Classes of contingent liabilities [axis]	axis	IAS 37.86 Disclosure, IFRS 3.B67 c Disclosure
Contingent liabilities [member]	member[default]	IAS 37.88 Disclosure, IFRS 3.B67 c Disclosure
Warranty contingent liability [member]	member	IAS 37.88 Example
Restructuring contingent liability [member]	member	IAS 37.88 Example
Legal proceedings contingent liability [member]	member	IAS 37.88 Example
Onerous contracts contingent liability [member]	member	IAS 37.88 Example
Contingent liability for decommissioning, restoration and rehabilitation costs [member]	member	IAS 37.88 Example
Contingent liabilities related to joint ventures [member]	member	IAS 37.88 Example
Share of contingent liabilities of associates [member]	member	IAS 37.88 Example
Other contingent liabilities [member]	member	IAS 37.88 Example
Items of contingent liabilities [axis]	axis	IFRS 3.B64 j Disclosure
Items of contingent liabilities [member]	member[default]	IFRS 3.B64 j Disclosure
Disclosure of contingent liabilities in business combination [line items]	line items	
Description of nature of obligation, contingent liabilities in business combination	text	IFRS 3.B64 j 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 <sub>instant, debit</sub>	IFRS 3.B64 j Disclosure, IFRS 3.B67 c Disclosure
Asset recognised for expected reimbursement, contingent liabilities in business combination	X <sub>instant, debit</sub>	IFRS 3.B64 j Disclosure, IFRS 3.B67 c Disclosure
Explanation of estimated financial effect, contingent liabilities in business combination	text	IFRS 3.B64 j (i) Disclosure
Estimated financial effect, contingent liabilities in business combination	X <sub>instant, credit</sub>	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 <sub>instant, credit</sub>	IFRS 3.B67 c Disclosure
Changes in contingent liabilities recognised in business combination [abstract]		
Additional liabilities, contingent liabilities recognised in business combination [abstract]		
New liabilities, contingent liabilities recognised in business combination	X <sub>duration, credit</sub>	IFRS 3.B67 c Common practice
Increase in existing liabilities, contingent liabilities recognised in business combination	X <sub>duration, credit</sub>	IFRS 3.B67 c Disclosure
Total additional liabilities, contingent liabilities recognised in business combination	X <sub>duration, credit</sub>	IFRS 3.B67 c Disclosure
Settled liabilities, contingent liabilities recognised in business combination	(X) <sub>duration, debit</sub>	IFRS 3.B67 c Disclosure
Reversed unsettled liabilities, contingent liabilities recognised in business combination	(X) <sub>duration, debit</sub>	IFRS 3.B67 c Disclosure
Increase through adjustments arising from passage of time, contingent liabilities recognised in business combination	X <sub>duration, credit</sub>	IFRS 3.B67 c Disclosure
Increase (decrease) through change in discount rate, contingent liabilities recognised in business combination	X <sub>duration, credit</sub>	IFRS 3.B67 c Disclosure

Total increase (decrease) in contingent liabilities recognised in business combination	X <sub>duration, credit</sub>	IFRS 3.B67 c Disclosure
Contingent liabilities recognised in business combination at end of period	X <sub>instant, credit</sub>	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
<b>IFRS 4</b>		
<b>[836500] Notes - Insurance contracts</b>		
Disclosure of insurance contracts [text block]	text block	Effective 2023-01-01 IFRS 17 - Disclosure Disclosure, Expiry date 2023-01-01 IFRS 4 - Disclosure Disclosure
Disclosure of amounts arising from insurance contracts [text block]	text block	Expiry date 2023-01-01 IFRS 4.36 Disclosure
Description of accounting policy for insurance contracts and related assets, liabilities, income and expense [text block]	text block	IAS 1.117 b Common practice, Expiry date 2023-01-01 IFRS 4.37 a Disclosure
Assets arising from insurance contracts	X <sub>instant, debit</sub>	Expiry date 2023-01-01 IFRS 4.37 b Disclosure
Assets under insurance contracts and reinsurance contracts issued	X <sub>instant, debit</sub>	Expiry date 2023-01-01 IAS 1.55 Example, Expiry date 2023-01-01 IFRS 4.37 b Example, Expiry date 2023-01-01 IFRS 4.IG20 b Example
Deferred acquisition costs arising from insurance contracts	X <sub>instant, debit</sub>	Expiry date 2023-01-01 IFRS 4.37 b Example, Expiry date 2023-01-01 IFRS 4.37 e Disclosure, Expiry date 2023-01-01 IFRS 4.IG23 a Example, Expiry date 2023-01-01 IFRS 4.IG39 a Example
Intangible assets relating to insurance contracts acquired in business combinations or portfolio transfers	X <sub>instant, debit</sub>	Expiry date 2023-01-01 IFRS 4.37 b Example, Expiry date 2023-01-01 IFRS 4.IG23 b Example
Assets under reinsurance ceded	X <sub>instant, debit</sub>	Expiry date 2023-01-01 IAS 1.55 Example, Expiry date 2023-01-01 IFRS 4.37 b Example, Expiry date 2023-01-01 IFRS 4.IG20 c Example
Liabilities under insurance contracts and reinsurance contracts issued [abstract]		
Unearned premiums	X <sub>instant, credit</sub>	Expiry date 2023-01-01 IFRS 4.37 b Example, Expiry date 2023-01-01 IFRS 4.IG22 a Example
Claims reported by policyholders	X <sub>instant, credit</sub>	Expiry date 2023-01-01 IFRS 4.37 b Example, Expiry date 2023-01-01 IFRS 4.IG22 b Example
Claims incurred but not reported	X <sub>instant, credit</sub>	Expiry date 2023-01-01 IFRS 4.37 b Example, Expiry date 2023-01-01 IFRS 4.IG22 c Example
Provisions arising from liability adequacy tests	X <sub>instant, credit</sub>	Expiry date 2023-01-01 IFRS 4.37 b Example, Expiry date 2023-01-01 IFRS 4.IG22 d Example
Provisions for future non-participating benefits	X <sub>instant, credit</sub>	Expiry date 2023-01-01 IFRS 4.37 b Example, Expiry date 2023-01-01 IFRS 4.IG22 e Example
Liabilities or components of equity relating to discretionary participation features	X <sub>instant, credit</sub>	Expiry date 2023-01-01 IFRS 4.37 b Example, Expiry date 2023-01-01 IFRS 4.IG22 f Example
Receivables and payables related to insurance contracts	X <sub>instant, credit</sub>	Expiry date 2023-01-01 IFRS 4.37 b Example, Expiry date 2023-01-01 IFRS 4.IG22 g Example
Non-insurance assets acquired by exercising rights to recoveries	X <sub>instant, credit</sub>	Expiry date 2023-01-01 IFRS 4.37 b Example, Expiry date 2023-01-01 IFRS 4.IG22 h Example
Other liabilities under insurance contracts and reinsurance contracts issued	X <sub>instant, credit</sub>	Expiry date 2023-01-01 IFRS 4.37 b Example, Expiry date 2023-01-01 IFRS 4.IG22 Example
Total liabilities under insurance contracts and reinsurance contracts issued	X <sub>instant, credit</sub>	Expiry date 2023-01-01 IAS 1.55 Example, Expiry date 2023-01-01 IFRS 4.37 b Disclosure, Expiry date 2023-01-01 IFRS 4.37 e Disclosure, Expiry date 2023-01-01 IFRS 4.IG20 a Example, Expiry date 2023-01-01 IFRS 4.IG37 a Example
Income arising from insurance contracts	X <sub>duration, credit</sub>	Expiry date 2023-01-01 IFRS 4.37 b Disclosure
Expense arising from insurance contracts	X <sub>duration, debit</sub>	Expiry date 2023-01-01 IFRS 4.37 b Disclosure
Revenue from insurance contracts issued, without reduction for reinsurance held	X <sub>duration, credit</sub>	Expiry date 2023-01-01 IAS 1.85 Example, Expiry date 2023-01-01 IFRS 4.37 b Example, Expiry date 2023-01-01 IFRS 4.IG24 a Example
Income from contracts with reinsurers	X <sub>duration, credit</sub>	Expiry date 2023-01-01 IAS 1.85 Example, Expiry date 2023-01-01 IFRS 4.37 b Example, Expiry date 2023-01-01 IFRS 4.IG24 b Example
Expense for policyholder claims and benefits, without reduction for reinsurance held	X <sub>duration, debit</sub>	Expiry date 2023-01-01 IAS 1.85 Example, Expiry date 2023-01-01 IFRS 4.37 b Example, Expiry date 2023-01-01 IFRS 4.IG24 c Example
Expenses arising from reinsurance held	X <sub>duration, debit</sub>	Expiry date 2023-01-01 IAS 1.85 Example, Expiry date 2023-01-01 IFRS 4.37 b Example, Expiry date 2023-01-01 IFRS 4.IG24 d Example
Cash flows from (used in) insurance contracts	X <sub>duration, debit</sub>	Expiry date 2023-01-01 IFRS 4.37 b Disclosure
Gains (losses) recognised in profit or loss on buying reinsurance	X <sub>duration, credit</sub>	Expiry date 2023-01-01 IFRS 4.37 b (i) Disclosure
Amortisation of losses (gains) arising on buying reinsurance	X <sub>duration, debit</sub>	Expiry date 2023-01-01 IFRS 4.37 b (ii) Disclosure

Remaining unamortised gains (losses) arising on buying reinsurance at beginning of period	X <sub>instant, credit</sub>	Expiry date 2023-01-01 IFRS 4.37 b (ii) Disclosure
Remaining unamortised gains (losses) arising on buying reinsurance at end of period	X <sub>instant, credit</sub>	Expiry date 2023-01-01 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	Expiry date 2023-01-01 IFRS 4.37 c Disclosure
Explanation of effect of changes in assumptions to measure insurance assets and insurance liabilities	text	Expiry date 2023-01-01 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 <sub>instant, credit</sub>	Expiry date 2023-01-01 IAS 1.55 Example, Expiry date 2023-01-01 IFRS 4.37 b Disclosure, Expiry date 2023-01-01 IFRS 4.37 e Disclosure, Expiry date 2023-01-01 IFRS 4.IG20 a Example, Expiry date 2023-01-01 IFRS 4.IG37 a Example
Changes in liabilities under insurance contracts and reinsurance contracts issued [abstract]		
Additions other than through business combinations, liabilities under insurance contracts and reinsurance contracts issued	X <sub>duration, credit</sub>	Expiry date 2023-01-01 IFRS 4.37 e Example, Expiry date 2023-01-01 IFRS 4.IG37 b Example
Acquisitions through business combinations, liabilities under insurance contracts and reinsurance contracts issued	X <sub>duration, credit</sub>	Expiry date 2023-01-01 IFRS 4.37 e Common practice
Cash paid, liabilities under insurance contracts and reinsurance contracts issued	(X) <sub>duration, debit</sub>	Expiry date 2023-01-01 IFRS 4.37 e Example, Expiry date 2023-01-01 IFRS 4.IG37 c Example
Expense (income) included in profit or loss, liabilities under insurance contracts and reinsurance contracts issued	X <sub>duration, credit</sub>	Expiry date 2023-01-01 IFRS 4.37 e Example, Expiry date 2023-01-01 IFRS 4.IG37 d Example
Increase (decrease) through transfers, liabilities under insurance contracts and reinsurance contracts issued	X <sub>duration, credit</sub>	Expiry date 2023-01-01 IFRS 4.37 e Example, Expiry date 2023-01-01 IFRS 4.IG37 e Example
Increase (decrease) through net exchange differences, liabilities under insurance contracts and reinsurance contracts issued	X <sub>duration, credit</sub>	Expiry date 2023-01-01 IFRS 4.37 e Example, Expiry date 2023-01-01 IFRS 4.IG37 f Example
Increase (decrease) through adjustments arising from passage of time, liabilities under insurance contracts and reinsurance contracts issued	X <sub>duration, credit</sub>	Expiry date 2023-01-01 IFRS 4.37 e Common practice
Increase (decrease) through other changes, liabilities under insurance contracts and reinsurance contracts issued	X <sub>duration, credit</sub>	Expiry date 2023-01-01 IFRS 4.37 e Example, Expiry date 2023-01-01 IFRS 4.IG37 Example
Total increase (decrease) in liabilities under insurance contracts and reinsurance contracts issued	X <sub>duration, credit</sub>	Expiry date 2023-01-01 IFRS 4.37 e Example, Expiry date 2023-01-01 IFRS 4.IG37 Example
Liabilities under insurance contracts and reinsurance contracts issued at end of period	X <sub>instant, credit</sub>	Expiry date 2023-01-01 IAS 1.55 Example, Expiry date 2023-01-01 IFRS 4.37 b Disclosure, Expiry date 2023-01-01 IFRS 4.37 e Disclosure, Expiry date 2023-01-01 IFRS 4.IG20 a Example, Expiry date 2023-01-01 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 <sub>instant, debit</sub>	Expiry date 2023-01-01 IFRS 4.37 b Example, Expiry date 2023-01-01 IFRS 4.37 e Disclosure, Expiry date 2023-01-01 IFRS 4.IG23 a Example, Expiry date 2023-01-01 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 <sub>duration, debit</sub>	Expiry date 2023-01-01 IFRS 4.37 e Example, Expiry date 2023-01-01 IFRS 4.IG39 b Example
Acquisitions through business combinations, deferred acquisition costs arising from insurance contracts	X <sub>duration, debit</sub>	Expiry date 2023-01-01 IFRS 4.37 e Common practice
Amortisation, deferred acquisition costs arising from insurance contracts	(X) <sub>duration, credit</sub>	Expiry date 2023-01-01 IFRS 4.37 e Example, Expiry date 2023-01-01 IFRS 4.IG39 c Example
Impairment loss recognised in profit or loss, deferred acquisition costs arising from insurance contracts	(X) <sub>duration, credit</sub>	Expiry date 2023-01-01 IFRS 4.37 e Example, Expiry date 2023-01-01 IFRS 4.IG39 d Example
Increase (decrease) through net exchange differences, deferred acquisition costs arising from insurance contracts	X <sub>duration, debit</sub>	Expiry date 2023-01-01 IFRS 4.37 e Common practice
Increase (decrease) through shadow accounting, deferred acquisition costs arising from insurance contracts	X <sub>duration, debit</sub>	Expiry date 2023-01-01 IFRS 4.37 e Common practice
Increase (decrease) through other changes, deferred acquisition costs arising from insurance contracts	X <sub>duration, debit</sub>	Expiry date 2023-01-01 IFRS 4.37 e Example, Expiry date 2023-01-01 IFRS 4.IG39 e Example
Total increase (decrease) in deferred acquisition costs arising from insurance contracts	X <sub>duration, debit</sub>	Expiry date 2023-01-01 IFRS 4.37 e Example, Expiry date 2023-01-01 IFRS 4.IG39 Example
Deferred acquisition costs arising from insurance contracts at end of period	X <sub>instant, debit</sub>	Expiry date 2023-01-01 IFRS 4.37 b Example, Expiry date 2023-01-01 IFRS 4.37 e Disclosure, Expiry date 2023-01-01 IFRS 4.IG23 a Example, Expiry date 2023-01-01 IFRS 4.IG39 a Example
Reconciliation of changes in reinsurance assets [abstract]		
Reinsurance assets at beginning of period	X <sub>instant, debit</sub>	Expiry date 2023-01-01 IFRS 4.37 e Disclosure
Changes in reinsurance assets [abstract]		
Additions other than through business combinations, reinsurance assets	X <sub>duration, debit</sub>	Expiry date 2023-01-01 IFRS 4.37 e Common practice

Acquisitions through business combinations, reinsurance assets	X <sub>duration</sub> , debit	Expiry date 2023-01-01 IFRS 4.37 e Common practice
Increase (decrease) through net exchange differences, reinsurance assets	X <sub>duration</sub> , debit	Expiry date 2023-01-01 IFRS 4.37 e Common practice
Increase (decrease) through adjustments arising from passage of time, reinsurance assets	X <sub>duration</sub> , debit	Expiry date 2023-01-01 IFRS 4.37 e Common practice
Increase (decrease) through other changes, reinsurance assets	X <sub>duration</sub> , debit	Expiry date 2023-01-01 IFRS 4.37 e Common practice
Total increase (decrease) in reinsurance assets	X <sub>duration</sub> , debit	Expiry date 2023-01-01 IFRS 4.37 e Example, Expiry date 2023-01-01 IFRS 4.IG37 Example
Reinsurance assets at end of period	X <sub>instant</sub> , debit	Expiry date 2023-01-01 IFRS 4.37 e Disclosure
Disclosure of nature and extent of risks arising from insurance contracts [text block]	text block	Expiry date 2023-01-01 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	Expiry date 2023-01-01 IFRS 4.39 a Disclosure
Disclosure of insurance risk [text block]	text block	Expiry date 2023-01-01 IFRS 4.39 c Disclosure
Disclosure of sensitivity to insurance risk [text block]	text block	Expiry date 2023-01-01 IFRS 4.39 c (i) Disclosure
Sensitivity analysis to insurance risk	text	Expiry date 2023-01-01 IFRS 4.39A a Disclosure
Qualitative information about sensitivity and information about those terms and conditions of insurance contracts that have material effect	text	Expiry date 2023-01-01 IFRS 4.39A b Disclosure
Description of concentrations of insurance risk	text	Expiry date 2023-01-01 IFRS 4.39 c (ii) Disclosure
Disclosure of actual claims compared with previous estimates [text block]	text block	Effective 2023-01-01 IFRS 17.130 Disclosure, Expiry date 2023-01-01 IFRS 4.39 c (iii) Disclosure
Disclosure of credit risk of insurance contracts [text block]	text block	Expiry date 2023-01-01 IFRS 4.39 d Disclosure
Disclosure of liquidity risk of insurance contracts [text block]	text block	Expiry date 2023-01-01 IFRS 4.39 d Disclosure
Disclosure of market risk of insurance contracts [text block]	text block	Expiry date 2023-01-01 IFRS 4.39 d Disclosure
Information about exposures to market risk arising from embedded derivatives contained in host insurance contract	text	Expiry date 2023-01-01 IFRS 4.39 e Disclosure
Disclosure of types of insurance contracts [text block]	text block	Expiry date 2023-01-01 IFRS 4 - Disclosure Common practice
Disclosure of types of insurance contracts [abstract]		
Disclosure of types of insurance contracts [table]	table	Expiry date 2023-01-01 IFRS 4 - Disclosure Common practice
Types of insurance contracts [axis]	axis	Expiry date 2023-01-01 IFRS 4 - Disclosure Common practice
Types of insurance contracts [member]	member[default]	Expiry date 2023-01-01 IFRS 4 - Disclosure Common practice
Life insurance contracts [member]	member	Expiry date 2023-01-01 IFRS 4 - Disclosure Common practice
Non-life insurance contracts [member]	member	Expiry date 2023-01-01 IFRS 4 - Disclosure Common practice
Disclosure of types of insurance contracts [line items]	line items	
Income arising from insurance contracts	X <sub>duration</sub> , credit	Expiry date 2023-01-01 IFRS 4.37 b Disclosure
Expense arising from insurance contracts	X <sub>duration</sub> , debit	Expiry date 2023-01-01 IFRS 4.37 b Disclosure
Disclosure of net, gross and reinsurer's share for amounts arising from insurance contracts [text block]	text block	Expiry date 2023-01-01 IFRS 4 - Disclosure Common practice
Disclosure of net, gross and reinsurer's share for amounts arising from insurance contracts [abstract]		
Disclosure of net, gross and reinsurer's share for amounts arising from insurance contracts [table]	table	Expiry date 2023-01-01 IFRS 4 - Disclosure Common practice
Amounts arising from insurance contracts [axis]	axis	Expiry date 2023-01-01 IFRS 4 - Disclosure Common practice
Net amount arising from insurance contracts [member]	member[default]	Expiry date 2023-01-01 IFRS 4 - Disclosure Common practice
Gross amount arising from insurance contracts [member]	member	Expiry date 2023-01-01 IFRS 4 - Disclosure Common practice
Reinsurer's share of amount arising from insurance contracts [member]	member	Expiry date 2023-01-01 IFRS 4 - Disclosure Common practice
Disclosure of net, gross and reinsurer's share for amounts arising from insurance contracts [line items]	line items	
Income arising from insurance contracts	X <sub>duration</sub> , credit	Expiry date 2023-01-01 IFRS 4.37 b Disclosure
Expense arising from insurance contracts	X <sub>duration</sub> , debit	Expiry date 2023-01-01 IFRS 4.37 b Disclosure
Presentation of overlay approach [abstract]		
Amount reclassified from profit or loss to other comprehensive income applying overlay approach	X <sub>duration</sub> , debit	Effective on first application of IFRS 9 IFRS 4.35D a Disclosure

Other comprehensive income, net of tax, application of overlay approach [abstract]		
Amount reclassified to other comprehensive income from profit or loss applying overlay approach, net of tax	X <sub>duration, credit</sub>	Effective on first application of IFRS 9 IFRS 4.35D b Disclosure
Reclassification adjustments on application of overlay approach, net of tax	(X) <sub>duration, debit</sub>	Effective on first application of IFRS 9 IFRS 4.35D b Disclosure
Other comprehensive income, net of tax, application of overlay approach	X <sub>duration, credit</sub>	Effective on first application of IFRS 9 IFRS 4.35D b Disclosure
Other comprehensive income, before tax, application of overlay approach [abstract]		
Amount reclassified to other comprehensive income from profit or loss applying overlay approach, before tax	X <sub>duration, credit</sub>	Effective on first application of IFRS 9 IFRS 4.35D b Disclosure
Reclassification adjustments on application of overlay approach, before tax	(X) <sub>duration, debit</sub>	Effective on first application of IFRS 9 IFRS 4.35D b Disclosure
Other comprehensive income, before tax, application of overlay approach	X <sub>duration, credit</sub>	Effective on first application of IFRS 9 IFRS 4.35D b Disclosure
Income tax relating to application of overlay approach in other comprehensive income	X <sub>duration, debit</sub>	Effective on first application of IFRS 9 IFRS 4.35D b Disclosure
Reserve of overlay approach	X <sub>instant, credit</sub>	Effective on first application of IFRS 9 IFRS 4.35D b Common practice
Disclosures about overlay approach [abstract]		
Statement that insurer is applying overlay approach	text	Effective on first application of IFRS 9 IFRS 4.39L a Disclosure
Description of basis for designating financial assets for overlay approach	text	Effective on first application of IFRS 9 IFRS 4.39L c Disclosure
Explanation of designated financial assets that are held outside legal entity that issues contracts within scope of IFRS 4	text	Effective on first application of IFRS 9 IFRS 4.39L c Disclosure
Explanation of amount reclassified between profit or loss and other comprehensive income applying overlay approach	text	Effective on first application of IFRS 9 IFRS 4.39L d Disclosure
Amount reported in profit or loss applying IFRS 9, financial assets to which overlay approach is applied	X <sub>duration, debit</sub>	Effective on first application of IFRS 9 IFRS 4.39L d (i) Disclosure
Amount that would have been reported in profit or loss if IAS 39 had been applied, financial assets to which overlay approach is applied	X <sub>duration, debit</sub>	Effective on first application of IFRS 9 IFRS 4.39L d (ii) Disclosure
Amount reclassified from profit or loss to other comprehensive income applying overlay approach, newly designated financial assets	X <sub>duration, debit</sub>	Effective on first application of IFRS 9 IFRS 4.39L f (i) Disclosure
Amount that would have been reclassified from profit or loss to other comprehensive income applying overlay approach if financial assets had not been de-designated	X <sub>duration, debit</sub>	Effective on first application of IFRS 9 IFRS 4.39L f (ii) Disclosure
Reclassification adjustments on financial assets that have been de-designated from overlay approach, net of tax	X <sub>duration, debit</sub>	Effective on first application of IFRS 9 IFRS 4.39L f (iii) Disclosure
Reclassification adjustments on financial assets that have been de-designated from overlay approach, before tax	X <sub>duration, debit</sub>	Effective on first application of IFRS 9 IFRS 4.39L f (ii) Disclosure
Disclosure of financial assets to which overlay approach is applied [text block]	text block	Effective on first application of IFRS 9 IFRS 4.39L b Disclosure
Disclosure of financial assets to which overlay approach is applied [abstract]		
Disclosure of financial assets to which overlay approach is applied [table]	table	Effective on first application of IFRS 9 IFRS 4.39L b Disclosure
Classes of financial assets [axis]	axis	Effective 2023-01-01 IFRS 17.C32 Disclosure, Effective on first application of IFRS 9 IFRS 4.39L b Disclosure, IFRS 7.421 Disclosure, IFRS 7.6 Disclosure, IFRS 9.7.2.34 Disclosure, Effective 2023-01-01 IFRS 9.7.2.42 Disclosure
Financial assets, class [member]	member[default]	Effective 2023-01-01 IFRS 17.C32 Disclosure, Effective on first application of IFRS 9 IFRS 4.39L b Disclosure, IFRS 7.421 Disclosure, IFRS 7.6 Disclosure, IFRS 9.7.2.34 Disclosure, Effective 2023-01-01 IFRS 9.7.2.42 Disclosure
Disclosure of financial assets to which overlay approach is applied [line items]	line items	
Financial assets to which overlay approach is applied	X <sub>instant, debit</sub>	Effective on first application of IFRS 9 IFRS 4.39L b Disclosure
Disclosure of effect of overlay approach reclassification on profit or loss [text block]	text block	Effective on first application of IFRS 9 IFRS 4.39L e Disclosure
Disclosure of effect of overlay approach reclassification on profit or loss [abstract]		
Disclosure of effect of overlay approach reclassification on profit or loss [table]	table	Effective on first application of IFRS 9 IFRS 4.39L e Disclosure
Effect of overlay approach reclassification [axis]	axis	Effective on first application of IFRS 9 IFRS 4.39L e Disclosure
In accordance with IFRS 9 [member]	member[default]	Effective on first application of IFRS 9 IFRS 4.39L e Disclosure
Effect of overlay approach reclassification [member]	member	Effective on first application of IFRS 9 IFRS 4.39L e Disclosure
Disclosure of effect of overlay approach reclassification on profit or loss [line items]	line items	

Profit (loss)	X <sub>duration, credit</sub>	IAS 1.106 d (i) Disclosure, IAS 1.81A a Disclosure, IAS 7.18 b Disclosure, IFRS 1.24 b Disclosure, IFRS 12.B10 b Example, IFRS 1.32 a (ii) Disclosure, Effective 2023-01-01 IFRS 17.113 b Example, Effective on first application of IFRS 9 IFRS 4.39L e Example, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure
Disclosure of information about overlay approach for associates [text block]	text block	Effective on first application of IFRS 9 IFRS 4.39M Disclosure
Disclosure of information about overlay approach for associates [abstract]		
Disclosure of information about overlay approach for associates [table]	table	Effective on first application of IFRS 9 IFRS 4.39M Disclosure
Associates [axis]	axis	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 d Disclosure, Expiry date 2023-01-01 IFRS 4.39J Disclosure, Effective on first application of IFRS 9 IFRS 4.39M Disclosure
Entity's total for associates [member]	member[default]	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 d Disclosure, Expiry date 2023-01-01 IFRS 4.39J Disclosure, Effective on first application of IFRS 9 IFRS 4.39M Disclosure
Associates [member]	member	IAS 24.19 d Disclosure, IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 d Disclosure, Expiry date 2023-01-01 IFRS 4.39J a Disclosure, Effective on first application of IFRS 9 IFRS 4.39M a Disclosure
Aggregated individually immaterial associates [member]	member	IFRS 12.21 c (ii) Disclosure, Expiry date 2023-01-01 IFRS 4.39J b Disclosure, Effective on first application of IFRS 9 IFRS 4.39M b Disclosure
Disclosure of information about overlay approach for associates [line items]	line items	
Statement that insurer is applying overlay approach	text	Effective on first application of IFRS 9 IFRS 4.39L a Disclosure
Description of basis for designating financial assets for overlay approach	text	Effective on first application of IFRS 9 IFRS 4.39L c Disclosure
Explanation of designated financial assets that are held outside legal entity that issues contracts within scope of IFRS 4	text	Effective on first application of IFRS 9 IFRS 4.39L c Disclosure
Explanation of amount reclassified between profit or loss and other comprehensive income applying overlay approach	text	Effective on first application of IFRS 9 IFRS 4.39L d Disclosure
Amount reported in profit or loss applying IFRS 9, financial assets to which overlay approach is applied	X <sub>duration, debit</sub>	Effective on first application of IFRS 9 IFRS 4.39L d (i) Disclosure
Amount that would have been reported in profit or loss if IAS 39 had been applied, financial assets to which overlay approach is applied	X <sub>duration, debit</sub>	Effective on first application of IFRS 9 IFRS 4.39L d (ii) Disclosure
Amount reclassified from profit or loss to other comprehensive income applying overlay approach, newly designated financial assets	X <sub>duration, debit</sub>	Effective on first application of IFRS 9 IFRS 4.39L f (i) Disclosure
Amount that would have been reclassified from profit or loss to other comprehensive income applying overlay approach if financial assets had not been de-designated	X <sub>duration, debit</sub>	Effective on first application of IFRS 9 IFRS 4.39L f (ii) Disclosure
Reclassification adjustments on financial assets that have been de-designated from overlay approach, net of tax	X <sub>duration, debit</sub>	Effective on first application of IFRS 9 IFRS 4.39L f (iii) Disclosure
Reclassification adjustments on financial assets that have been de-designated from overlay approach, before tax	X <sub>duration, debit</sub>	Effective on first application of IFRS 9 IFRS 4.39L f (iii) Disclosure
Share of amount reported in profit or loss applying IFRS 9, financial assets to which overlay approach is applied	X <sub>duration, debit</sub>	Effective on first application of IFRS 9 IFRS 4.39M b Disclosure
Share of amount that would have been reported in profit or loss if IAS 39 had been applied, financial assets to which overlay approach is applied	X <sub>duration, debit</sub>	Effective on first application of IFRS 9 IFRS 4.39M b Disclosure
Share of amount reclassified from profit or loss to other comprehensive income applying overlay approach, newly designated financial assets	X <sub>duration, debit</sub>	Effective on first application of IFRS 9 IFRS 4.39M b Disclosure
Share of amount that would have been reclassified from profit or loss to other comprehensive income applying overlay approach if financial assets had not been de-designated	X <sub>duration, debit</sub>	Effective on first application of IFRS 9 IFRS 4.39M b Disclosure
Share of reclassification adjustments on financial assets that have been de-designated from overlay approach, net of tax	X <sub>duration, debit</sub>	Effective on first application of IFRS 9 IFRS 4.39M b Disclosure
Share of reclassification adjustments on financial assets that have been de-designated from overlay approach, before tax	X <sub>duration, debit</sub>	Effective on first application of IFRS 9 IFRS 4.39M b Disclosure
Disclosure of financial assets to which overlay approach is applied for associates [text block]	text block	Effective on first application of IFRS 9 IFRS 4.39M Disclosure
Disclosure of financial assets to which overlay approach is applied for associates [abstract]		
Disclosure of financial assets to which overlay approach is applied for associates [table]	table	Effective on first application of IFRS 9 IFRS 4.39M Disclosure
Associates [axis]	axis	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 d Disclosure, Expiry date

		2023-01-01 IFRS 4.39J <sup>Disclosure</sup> , Effective on first application of IFRS 9 IFRS 4.39M <sup>Disclosure</sup>
Entity's total for associates [member]	member[default]	IAS 27.16 b <sup>Disclosure</sup> , IAS 27.17 b <sup>Disclosure</sup> , IFRS 12.B4 d <sup>Disclosure</sup> , Expiry date 2023-01-01 IFRS 4.39J <sup>Disclosure</sup> , Effective on first application of IFRS 9 IFRS 4.39M <sup>Disclosure</sup>
Associates [member]	member	IAS 24.19 d <sup>Disclosure</sup> , IAS 27.16 b <sup>Disclosure</sup> , IAS 27.17 b <sup>Disclosure</sup> , IFRS 12.B4 d <sup>Disclosure</sup> , Expiry date 2023-01-01 IFRS 4.39J a <sup>Disclosure</sup> , Effective on first application of IFRS 9 IFRS 4.39M a <sup>Disclosure</sup>
Aggregated individually immaterial associates [member]	member	IFRS 12.21 c (ii) <sup>Disclosure</sup> , Expiry date 2023-01-01 IFRS 4.39J b <sup>Disclosure</sup> , Effective on first application of IFRS 9 IFRS 4.39M b <sup>Disclosure</sup>
Classes of financial assets [axis]	axis	Effective 2023-01-01 IFRS 17.C32 <sup>Disclosure</sup> , Effective on first application of IFRS 9 IFRS 4.39L b <sup>Disclosure</sup> , IFRS 7.42I <sup>Disclosure</sup> , IFRS 7.6 <sup>Disclosure</sup> , IFRS 9.7.2.34 <sup>Disclosure</sup> , Effective 2023-01-01 IFRS 9.7.2.42 <sup>Disclosure</sup>
Financial assets, class [member]	member[default]	Effective 2023-01-01 IFRS 17.C32 <sup>Disclosure</sup> , Effective on first application of IFRS 9 IFRS 4.39L b <sup>Disclosure</sup> , IFRS 7.42I <sup>Disclosure</sup> , IFRS 7.6 <sup>Disclosure</sup> , IFRS 9.7.2.34 <sup>Disclosure</sup> , Effective 2023-01-01 IFRS 9.7.2.42 <sup>Disclosure</sup>
Disclosure of financial assets to which overlay approach is applied for associates [line items]	line items	
Financial assets to which overlay approach is applied	X <sub>instant, debit</sub>	Effective on first application of IFRS 9 IFRS 4.39L b <sup>Disclosure</sup>
Share of financial assets to which overlay approach is applied	X <sub>instant, debit</sub>	Effective on first application of IFRS 9 IFRS 4.39M b <sup>Disclosure</sup>
Disclosure of effect of overlay approach reclassification on profit or loss for associates [text block]	text block	Effective on first application of IFRS 9 IFRS 4.39M <sup>Disclosure</sup>
Disclosure of effect of overlay approach reclassification on profit or loss for associates [abstract]		
Disclosure of effect of overlay approach reclassification on profit or loss for associates [table]	table	Effective on first application of IFRS 9 IFRS 4.39M <sup>Disclosure</sup>
Associates [axis]	axis	IAS 27.16 b <sup>Disclosure</sup> , IAS 27.17 b <sup>Disclosure</sup> , IFRS 12.B4 d <sup>Disclosure</sup> , Expiry date 2023-01-01 IFRS 4.39J <sup>Disclosure</sup> , Effective on first application of IFRS 9 IFRS 4.39M <sup>Disclosure</sup>
Entity's total for associates [member]	member[default]	IAS 27.16 b <sup>Disclosure</sup> , IAS 27.17 b <sup>Disclosure</sup> , IFRS 12.B4 d <sup>Disclosure</sup> , Expiry date 2023-01-01 IFRS 4.39J <sup>Disclosure</sup> , Effective on first application of IFRS 9 IFRS 4.39M <sup>Disclosure</sup>
Associates [member]	member	IAS 24.19 d <sup>Disclosure</sup> , IAS 27.16 b <sup>Disclosure</sup> , IAS 27.17 b <sup>Disclosure</sup> , IFRS 12.B4 d <sup>Disclosure</sup> , Expiry date 2023-01-01 IFRS 4.39J a <sup>Disclosure</sup> , Effective on first application of IFRS 9 IFRS 4.39M a <sup>Disclosure</sup>
Aggregated individually immaterial associates [member]	member	IFRS 12.21 c (ii) <sup>Disclosure</sup> , Expiry date 2023-01-01 IFRS 4.39J b <sup>Disclosure</sup> , Effective on first application of IFRS 9 IFRS 4.39M b <sup>Disclosure</sup>
Effect of overlay approach reclassification [axis]	axis	Effective on first application of IFRS 9 IFRS 4.39L e <sup>Disclosure</sup>
In accordance with IFRS 9 [member]	member[default]	Effective on first application of IFRS 9 IFRS 4.39L e <sup>Disclosure</sup>
Effect of overlay approach reclassification [member]	member	Effective on first application of IFRS 9 IFRS 4.39L e <sup>Disclosure</sup>
Disclosure of effect of overlay approach reclassification on profit or loss for associates [line items]	line items	
Profit (loss)	X <sub>duration, credit</sub>	IAS 1.106 d (i) <sup>Disclosure</sup> , IAS 1.81A a <sup>Disclosure</sup> , IAS 7.18 b <sup>Disclosure</sup> , IFRS 1.24 b <sup>Disclosure</sup> , IFRS 12.B10 b <sup>Example</sup> , IFRS 1.32 a (ii) <sup>Disclosure</sup> , Effective 2023-01-01 IFRS 17.113 b <sup>Example</sup> , Effective on first application of IFRS 9 IFRS 4.39L e <sup>Example</sup> , IFRS 8.23 <sup>Disclosure</sup> , IFRS 8.28 b <sup>Disclosure</sup>
Share of profit (loss) of associates and joint ventures accounted for using equity method	X <sub>duration, credit</sub>	IAS 1.82 c <sup>Disclosure</sup> , Effective on first application of IFRS 9 IFRS 4.39M b <sup>Disclosure</sup> , IFRS 8.23 g <sup>Disclosure</sup> , IFRS 8.28 e <sup>Disclosure</sup>

Share of other comprehensive income of associates and joint ventures accounted for using equity method, net of tax	X <sub>duration, credit</sub>	IAS 1.91 a Disclosure, IFRS 12.B16 c Disclosure, Effective on first application of IFRS 9 IFRS 4.39M b Disclosure
Share of other comprehensive income of associates and joint ventures accounted for using equity method, before tax	X <sub>duration, credit</sub>	IAS 1.91 b Disclosure, Effective on first application of IFRS 9 IFRS 4.39M b Disclosure
Disclosure of information about overlay approach for joint ventures [text block]	text block	Effective on first application of IFRS 9 IFRS 4.39M Disclosure
Disclosure of information about overlay approach for joint ventures [abstract]		
Disclosure of information about overlay approach for joint ventures [table]	table	Effective on first application of IFRS 9 IFRS 4.39M Disclosure
Joint ventures [axis]	axis	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 b Disclosure, Expiry date 2023-01-01 IFRS 4.39J Disclosure, Effective on first application of IFRS 9 IFRS 4.39M Disclosure
Entity's total for joint ventures [member]	member[default]	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 b Disclosure, Expiry date 2023-01-01 IFRS 4.39J Disclosure, Effective on first application of IFRS 9 IFRS 4.39M Disclosure
Joint ventures [member]	member	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 b Disclosure, Expiry date 2023-01-01 IFRS 4.39J a Disclosure, Effective on first application of IFRS 9 IFRS 4.39M a Disclosure
Aggregated individually immaterial joint ventures [member]	member	IFRS 12.21 c (i) Disclosure, Expiry date 2023-01-01 IFRS 4.39J b Disclosure, Effective on first application of IFRS 9 IFRS 4.39M b Disclosure
Disclosure of information about overlay approach for joint ventures [line items]	line items	
Statement that insurer is applying overlay approach	text	Effective on first application of IFRS 9 IFRS 4.39L a Disclosure
Description of basis for designating financial assets for overlay approach	text	Effective on first application of IFRS 9 IFRS 4.39L c Disclosure
Explanation of designated financial assets that are held outside legal entity that issues contracts within scope of IFRS 4	text	Effective on first application of IFRS 9 IFRS 4.39L c Disclosure
Explanation of amount reclassified between profit or loss and other comprehensive income applying overlay approach	text	Effective on first application of IFRS 9 IFRS 4.39L d Disclosure
Amount reported in profit or loss applying IFRS 9, financial assets to which overlay approach is applied	X <sub>duration, debit</sub>	Effective on first application of IFRS 9 IFRS 4.39L d (i) Disclosure
Amount that would have been reported in profit or loss if IAS 39 had been applied, financial assets to which overlay approach is applied	X <sub>duration, debit</sub>	Effective on first application of IFRS 9 IFRS 4.39L d (ii) Disclosure
Amount reclassified from profit or loss to other comprehensive income applying overlay approach, newly designated financial assets	X <sub>duration, debit</sub>	Effective on first application of IFRS 9 IFRS 4.39L f (i) Disclosure
Amount that would have been reclassified from profit or loss to other comprehensive income applying overlay approach if financial assets had not been de-designated	X <sub>duration, debit</sub>	Effective on first application of IFRS 9 IFRS 4.39L f (ii) Disclosure
Reclassification adjustments on financial assets that have been de-designated from overlay approach, net of tax	X <sub>duration, debit</sub>	Effective on first application of IFRS 9 IFRS 4.39L f (iii) Disclosure
Reclassification adjustments on financial assets that have been de-designated from overlay approach, before tax	X <sub>duration, debit</sub>	Effective on first application of IFRS 9 IFRS 4.39L f (iii) Disclosure
Share of amount reported in profit or loss applying IFRS 9, financial assets to which overlay approach is applied	X <sub>duration, debit</sub>	Effective on first application of IFRS 9 IFRS 4.39M b Disclosure
Share of amount that would have been reported in profit or loss if IAS 39 had been applied, financial assets to which overlay approach is applied	X <sub>duration, debit</sub>	Effective on first application of IFRS 9 IFRS 4.39M b Disclosure
Share of amount reclassified from profit or loss to other comprehensive income applying overlay approach, newly designated financial assets	X <sub>duration, debit</sub>	Effective on first application of IFRS 9 IFRS 4.39M b Disclosure
Share of amount that would have been reclassified from profit or loss to other comprehensive income applying overlay approach if financial assets had not been de-designated	X <sub>duration, debit</sub>	Effective on first application of IFRS 9 IFRS 4.39M b Disclosure
Share of reclassification adjustments on financial assets that have been de-designated from overlay approach, net of tax	X <sub>duration, debit</sub>	Effective on first application of IFRS 9 IFRS 4.39M b Disclosure
Share of reclassification adjustments on financial assets that have been de-designated from overlay approach, before tax	X <sub>duration, debit</sub>	Effective on first application of IFRS 9 IFRS 4.39M b Disclosure
Disclosure of financial assets to which overlay approach is applied for joint ventures [text block]	text block	Effective on first application of IFRS 9 IFRS 4.39M Disclosure
Disclosure of financial assets to which overlay approach is applied for joint ventures [abstract]		
Disclosure of financial assets to which overlay approach is applied for joint ventures [table]	table	Effective on first application of IFRS 9 IFRS 4.39M Disclosure
Joint ventures [axis]	axis	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 b Disclosure, Expiry date 2023-01-01 IFRS 4.39J Disclosure, Effective on first application of IFRS 9 IFRS 4.39M Disclosure



Entity's total for joint ventures [member]	member[default]	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 b Disclosure, Expiry date 2023-01-01 IFRS 4.39J Disclosure, Effective on first application of IFRS 9 IFRS 4.39M Disclosure
Joint ventures [member]	member	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 b Disclosure, Expiry date 2023-01-01 IFRS 4.39J a Disclosure, Effective on first application of IFRS 9 IFRS 4.39M a Disclosure
Aggregated individually immaterial joint ventures [member]	member	IFRS 12.21 c (i) Disclosure, Expiry date 2023-01-01 IFRS 4.39J b Disclosure, Effective on first application of IFRS 9 IFRS 4.39M b Disclosure
Classes of financial assets [axis]	axis	Effective 2023-01-01 IFRS 17.C32 Disclosure, Effective on first application of IFRS 9 IFRS 4.39L b Disclosure, IFRS 7.42I Disclosure, IFRS 7.6 Disclosure, IFRS 9.7.2.34 Disclosure, Effective 2023-01-01 IFRS 9.7.2.42 Disclosure
Financial assets, class [member]	member[default]	Effective 2023-01-01 IFRS 17.C32 Disclosure, Effective on first application of IFRS 9 IFRS 4.39L b Disclosure, IFRS 7.42I Disclosure, IFRS 7.6 Disclosure, IFRS 9.7.2.34 Disclosure, Effective 2023-01-01 IFRS 9.7.2.42 Disclosure
Disclosure of financial assets to which overlay approach is applied for joint ventures [line items]	line items	
Financial assets to which overlay approach is applied	X <sub>instant, debit</sub>	Effective on first application of IFRS 9 IFRS 4.39L b Disclosure
Share of financial assets to which overlay approach is applied	X <sub>instant, debit</sub>	Effective on first application of IFRS 9 IFRS 4.39M b Disclosure
Disclosure of effect of overlay approach reclassification on profit or loss for joint ventures [text block]	text block	Effective on first application of IFRS 9 IFRS 4.39M Disclosure
Disclosure of effect of overlay approach reclassification on profit or loss for joint ventures [abstract]		
Disclosure of effect of overlay approach reclassification on profit or loss for joint ventures [table]	table	Effective on first application of IFRS 9 IFRS 4.39M Disclosure
Joint ventures [axis]	axis	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 b Disclosure, Expiry date 2023-01-01 IFRS 4.39J Disclosure, Effective on first application of IFRS 9 IFRS 4.39M Disclosure
Entity's total for joint ventures [member]	member[default]	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 b Disclosure, Expiry date 2023-01-01 IFRS 4.39J Disclosure, Effective on first application of IFRS 9 IFRS 4.39M Disclosure
Joint ventures [member]	member	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 b Disclosure, Expiry date 2023-01-01 IFRS 4.39J a Disclosure, Effective on first application of IFRS 9 IFRS 4.39M a Disclosure
Aggregated individually immaterial joint ventures [member]	member	IFRS 12.21 c (i) Disclosure, Expiry date 2023-01-01 IFRS 4.39J b Disclosure, Effective on first application of IFRS 9 IFRS 4.39M b Disclosure
Effect of overlay approach reclassification [axis]	axis	Effective on first application of IFRS 9 IFRS 4.39L e Disclosure
In accordance with IFRS 9 [member]	member[default]	Effective on first application of IFRS 9 IFRS 4.39L e Disclosure
Effect of overlay approach reclassification [member]	member	Effective on first application of IFRS 9 IFRS 4.39L e Disclosure
Disclosure of effect of overlay approach reclassification on profit or loss for joint ventures [line items]	line items	
Profit (loss)	X <sub>duration, credit</sub>	IAS 1.106 d (i) Disclosure, IAS 1.81A a Disclosure, IAS 7.18 b Disclosure, IFRS 1.24 b Disclosure, IFRS 12.B10 b Example, IFRS 1.32 a (ii) Disclosure, Effective 2023-01-01 IFRS 17.113 b Example, Effective on first application of IFRS 9 IFRS 4.39L e Example, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure
Share of profit (loss) of associates and joint ventures accounted for using equity method	X <sub>duration, credit</sub>	IAS 1.82 c Disclosure, Effective on first application of IFRS 9 IFRS 4.39M b Disclosure, IFRS 8.23 g Disclosure, IFRS 8.28 e Disclosure
Share of other comprehensive income of associates and joint ventures accounted for using equity method, net of tax	X <sub>duration, credit</sub>	IAS 1.91 a Disclosure, IFRS 12.B16 c Disclosure, Effective on first application of IFRS 9 IFRS 4.39M b Disclosure

Share of other comprehensive income of associates and joint ventures accounted for using equity method, before tax	X <sub>duration, credit</sub>	IAS 1.91 b Disclosure, Effective on first application of IFRS 9 IFRS 4.39M b Disclosure
Disclosures about temporary exemption from IFRS 9 [abstract]		
Statement that insurer is applying temporary exemption from IFRS 9	text	Expiry date 2023-01-01 IFRS 4.39C Disclosure
Description of how insurer concluded that it qualifies for temporary exemption from IFRS 9	text	Expiry date 2023-01-01 IFRS 4.39C Disclosure
Description of nature of liabilities connected with insurance that are not liabilities arising from contracts within scope of IFRS 4	text	Expiry date 2023-01-01 IFRS 4.39C a Disclosure
Non-derivative investment contract liabilities measured at fair value through profit or loss applying IAS 39	X <sub>instant, credit</sub>	Expiry date 2023-01-01 IFRS 4.39C a Disclosure
Liabilities that arise because insurer issues or fulfils obligations arising from contracts within scope of IFRS 4 and non-derivative investment contracts	X <sub>instant, credit</sub>	Expiry date 2023-01-01 IFRS 4.39C a Disclosure
Derivative liabilities used to mitigate risks arising from contracts within scope of IFRS 4 and non-derivative investment contracts	X <sub>instant, credit</sub>	Expiry date 2023-01-01 IFRS 4.20E c Example
Derivative liabilities used to mitigate risks arising from assets backing contracts within scope of IFRS 4 and non-derivative investment contracts	X <sub>instant, credit</sub>	Expiry date 2023-01-01 IFRS 4.20E c Example
Deferred tax liabilities on liabilities arising from contracts within scope of IFRS 4 and non-derivative investment contracts	X <sub>instant, credit</sub>	Expiry date 2023-01-01 IFRS 4.20E c Example
Debt instruments issued that are included in insurer's regulatory capital	X <sub>instant, credit</sub>	Expiry date 2023-01-01 IFRS 4.20E c Example
Description of how insurer determined that it did not engage in significant activity unconnected with insurance	text	Expiry date 2023-01-01 IFRS 4.39C b Disclosure
Description of reason for reassessment whether insurer's activities are predominantly connected with insurance	text	Expiry date 2023-01-01 IFRS 4.39C c (i) Disclosure
Date on which change in activities occurred that permitted insurer to reassess whether its activities are predominantly connected with insurance	yyyy-mm-dd	Expiry date 2023-01-01 IFRS 4.39C c (ii) Disclosure
Explanation of change in activities that permitted insurer to reassess whether its activities are predominantly connected with insurance	text	Expiry date 2023-01-01 IFRS 4.39C c (iii) Disclosure
Qualitative description of effect on financial statements of change in activities that permitted insurer to reassess whether its activities are predominantly connected with insurance	text	Expiry date 2023-01-01 IFRS 4.39C c (iii) Disclosure
Statement that insurer no longer qualifies to apply temporary exemption from IFRS 9	text	Expiry date 2023-01-01 IFRS 4.39D a Disclosure
Date on which change in activities occurred that resulted in insurer no longer qualifying to apply temporary exemption from IFRS 9	yyyy-mm-dd	Expiry date 2023-01-01 IFRS 4.39D b Disclosure
Explanation of change in activities that resulted in insurer no longer qualifying to apply temporary exemption from IFRS 9	text	Expiry date 2023-01-01 IFRS 4.39D c Disclosure
Qualitative description of effect on financial statements of change in activities that resulted in insurer no longer qualifying to apply temporary exemption from IFRS 9	text	Expiry date 2023-01-01 IFRS 4.39D c Disclosure
Financial assets described in paragraph 39E(a) of IFRS 4, fair value	X <sub>instant, debit</sub>	Expiry date 2023-01-01 IFRS 4.39E a Disclosure
Increase (decrease) in fair value of financial assets described in paragraph 39E(a) of IFRS 4	X <sub>duration, debit</sub>	Expiry date 2023-01-01 IFRS 4.39E a Disclosure
Financial assets other than those specified in paragraph 39E(a) of IFRS 4, fair value	X <sub>instant, debit</sub>	Expiry date 2023-01-01 IFRS 4.39E b Disclosure
Increase (decrease) in fair value of financial assets other than those specified in paragraph 39E(a) of IFRS 4	X <sub>duration, debit</sub>	Expiry date 2023-01-01 IFRS 4.39E b Disclosure
Information about credit risk exposure inherent in financial assets described in paragraph 39E(a) of IFRS 4	text	Expiry date 2023-01-01 IFRS 4.39G Disclosure
Financial assets described in paragraph 39E(a) of IFRS 4 that do not have low credit risk, fair value	X <sub>instant, debit</sub>	Expiry date 2023-01-01 IFRS 4.39G b Disclosure
Financial assets described in paragraph 39E(a) of IFRS 4 that do not have low credit risk, carrying amount applying IAS 39	X <sub>instant, debit</sub>	Expiry date 2023-01-01 IFRS 4.39G b Disclosure
Information about where user of financial statements can obtain any publicly available IFRS 9 information that is not provided in consolidated financial statements	text	Expiry date 2023-01-01 IFRS 4.39H Disclosure
Statement that entity elected to use exemption that permits entity to retain accounting policies for financial instruments applied by associate or joint venture when applying equity method	text	Expiry date 2023-01-01 IFRS 4.39I Disclosure
Disclosure of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 [text block]	text block	Expiry date 2023-01-01 IFRS 4.39G a Disclosure
Disclosure of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 [abstract]		
Disclosure of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 [table]	table	Expiry date 2023-01-01 IFRS 4.39G a Disclosure
External credit grades [axis]	axis	Expiry date 2023-01-01 IFRS 4.39G a Disclosure, IFRS 7.35M Example, Expiry date 2023-01-01 IFRS 7.36 c Example, IFRS 7.IG20C Example, Expiry date 2023-01-01 IFRS 7.IG24 a Example
Entity's total for external credit grades [member]	member[default]	Expiry date 2023-01-01 IFRS 4.39G a Disclosure, IFRS 7.35M Example, Expiry date 2023-01-01 IFRS 7.36 c Example, IFRS 7.IG20C Example, Expiry date 2023-01-01 IFRS 7.IG24 a Example

External credit grades [member]	member	Expiry date 2023-01-01 IFRS 4.39G a Disclosure, IFRS 7.35M Example, Expiry date 2023-01-01 IFRS 7.36 c Example, IFRS 7.IG20C Example, Expiry date 2023-01-01 IFRS 7.IG24 a Example
Internal credit grades [axis]	axis	Expiry date 2023-01-01 IFRS 4.39G a Disclosure, IFRS 7.35M Example, Expiry date 2023-01-01 IFRS 7.36 c Example, IFRS 7.IG20C Example, Expiry date 2023-01-01 IFRS 7.IG25 b Example
Entity's total for internal credit grades [member]	member[default]	Expiry date 2023-01-01 IFRS 4.39G a Disclosure, IFRS 7.35M Example, Expiry date 2023-01-01 IFRS 7.36 c Example, IFRS 7.IG20C Example, Expiry date 2023-01-01 IFRS 7.IG25 b Example
Internal credit grades [member]	member	Expiry date 2023-01-01 IFRS 4.39G a Disclosure, IFRS 7.35M Example, Expiry date 2023-01-01 IFRS 7.36 c Example, IFRS 7.IG20C Example, Expiry date 2023-01-01 IFRS 7.IG25 b Example
Disclosure of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 [line items]	line items	
Financial assets described in paragraph 39E(a) of IFRS 4, carrying amount applying IAS 39	X <sub>instant, debit</sub>	Expiry date 2023-01-01 IFRS 4.39G a Disclosure
Disclosure of information about temporary exemption from IFRS 9 for associates [text block]	text block	Expiry date 2023-01-01 IFRS 4.39J Disclosure
Disclosure of information about temporary exemption from IFRS 9 for associates [abstract]		
Disclosure of information about temporary exemption from IFRS 9 for associates [table]	table	Expiry date 2023-01-01 IFRS 4.39J Disclosure
Associates [axis]	axis	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 d Disclosure, Expiry date 2023-01-01 IFRS 4.39J Disclosure, Effective on first application of IFRS 9 IFRS 4.39M Disclosure
Entity's total for associates [member]	member[default]	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 d Disclosure, Expiry date 2023-01-01 IFRS 4.39J Disclosure, Effective on first application of IFRS 9 IFRS 4.39M Disclosure
Associates [member]	member	IAS 24.19 d Disclosure, IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 d Disclosure, Expiry date 2023-01-01 IFRS 4.39J a Disclosure, Effective on first application of IFRS 9 IFRS 4.39M a Disclosure
Aggregated individually immaterial associates [member]	member	IFRS 12.21 c (ii) Disclosure, Expiry date 2023-01-01 IFRS 4.39J b Disclosure, Effective on first application of IFRS 9 IFRS 4.39M b Disclosure
Disclosure of information about temporary exemption from IFRS 9 for associates [line items]	line items	
Statement that insurer is applying temporary exemption from IFRS 9	text	Expiry date 2023-01-01 IFRS 4.39C Disclosure
Description of how insurer concluded that it qualifies for temporary exemption from IFRS 9	text	Expiry date 2023-01-01 IFRS 4.39C Disclosure
Description of nature of liabilities connected with insurance that are not liabilities arising from contracts within scope of IFRS 4	text	Expiry date 2023-01-01 IFRS 4.39C a Disclosure
Non-derivative investment contract liabilities measured at fair value through profit or loss applying IAS 39	X <sub>instant, credit</sub>	Expiry date 2023-01-01 IFRS 4.39C a Disclosure
Liabilities that arise because insurer issues or fulfils obligations arising from contracts within scope of IFRS 4 and non-derivative investment contracts	X <sub>instant, credit</sub>	Expiry date 2023-01-01 IFRS 4.39C a Disclosure
Derivative liabilities used to mitigate risks arising from contracts within scope of IFRS 4 and non-derivative investment contracts	X <sub>instant, credit</sub>	Expiry date 2023-01-01 IFRS 4.20E c Example
Derivative liabilities used to mitigate risks arising from assets backing contracts within scope of IFRS 4 and non-derivative investment contracts	X <sub>instant, credit</sub>	Expiry date 2023-01-01 IFRS 4.20E c Example
Deferred tax liabilities on liabilities arising from contracts within scope of IFRS 4 and non-derivative investment contracts	X <sub>instant, credit</sub>	Expiry date 2023-01-01 IFRS 4.20E c Example
Debt instruments issued that are included in insurer's regulatory capital	X <sub>instant, credit</sub>	Expiry date 2023-01-01 IFRS 4.20E c Example
Description of how insurer determined that it did not engage in significant activity unconnected with insurance	text	Expiry date 2023-01-01 IFRS 4.39C b Disclosure
Description of reason for reassessment whether insurer's activities are predominantly connected with insurance	text	Expiry date 2023-01-01 IFRS 4.39C c (i) Disclosure
Date on which change in activities occurred that permitted insurer to reassess whether its activities are predominantly connected with insurance	yyyy-mm-dd	Expiry date 2023-01-01 IFRS 4.39C c (ii) Disclosure

Explanation of change in activities that permitted insurer to reassess whether its activities are predominantly connected with insurance	text	Expiry date 2023-01-01 IFRS 4.39C c (iii) Disclosure
Qualitative description of effect on financial statements of change in activities that permitted insurer to reassess whether its activities are predominantly connected with insurance	text	Expiry date 2023-01-01 IFRS 4.39C c (iii) Disclosure
Statement that insurer no longer qualifies to apply temporary exemption from IFRS 9	text	Expiry date 2023-01-01 IFRS 4.39D a Disclosure
Date on which change in activities occurred that resulted in insurer no longer qualifying to apply temporary exemption from IFRS 9	yyyy-mm-dd	Expiry date 2023-01-01 IFRS 4.39D b Disclosure
Explanation of change in activities that resulted in insurer no longer qualifying to apply temporary exemption from IFRS 9	text	Expiry date 2023-01-01 IFRS 4.39D c Disclosure
Qualitative description of effect on financial statements of change in activities that resulted in insurer no longer qualifying to apply temporary exemption from IFRS 9	text	Expiry date 2023-01-01 IFRS 4.39D c Disclosure
Financial assets described in paragraph 39E(a) of IFRS 4, fair value	X <sub>instant, debit</sub>	Expiry date 2023-01-01 IFRS 4.39E a Disclosure
Increase (decrease) in fair value of financial assets described in paragraph 39E(a) of IFRS 4	X <sub>duration, debit</sub>	Expiry date 2023-01-01 IFRS 4.39E a Disclosure
Financial assets other than those specified in paragraph 39E(a) of IFRS 4, fair value	X <sub>instant, debit</sub>	Expiry date 2023-01-01 IFRS 4.39E b Disclosure
Increase (decrease) in fair value of financial assets other than those specified in paragraph 39E(a) of IFRS 4	X <sub>duration, debit</sub>	Expiry date 2023-01-01 IFRS 4.39E b Disclosure
Information about credit risk exposure inherent in financial assets described in paragraph 39E(a) of IFRS 4	text	Expiry date 2023-01-01 IFRS 4.39G Disclosure
Financial assets described in paragraph 39E(a) of IFRS 4 that do not have low credit risk, fair value	X <sub>instant, debit</sub>	Expiry date 2023-01-01 IFRS 4.39G b Disclosure
Financial assets described in paragraph 39E(a) of IFRS 4 that do not have low credit risk, carrying amount applying IAS 39	X <sub>instant, debit</sub>	Expiry date 2023-01-01 IFRS 4.39G b Disclosure
Information about where user of financial statements can obtain any publicly available IFRS 9 information that is not provided in consolidated financial statements	text	Expiry date 2023-01-01 IFRS 4.39H Disclosure
Share of non-derivative investment contract liabilities measured at fair value through profit or loss applying IAS 39	X <sub>instant, credit</sub>	Expiry date 2023-01-01 IFRS 4.39J b Disclosure
Share of liabilities that arise because insurer issues or fulfils obligations arising from contracts within scope of IFRS 4 and non-derivative investment contracts	X <sub>instant, credit</sub>	Expiry date 2023-01-01 IFRS 4.39J b Disclosure
Share of derivative liabilities used to mitigate risks arising from contracts within scope of IFRS 4 and non-derivative investment contracts	X <sub>instant, credit</sub>	Expiry date 2023-01-01 IFRS 4.39J b Example
Share of derivative liabilities used to mitigate risks arising from assets backing contracts within scope of IFRS 4 and non-derivative investment contracts	X <sub>instant, credit</sub>	Expiry date 2023-01-01 IFRS 4.39J b Example
Share of deferred tax liabilities on liabilities arising from contracts within scope of IFRS 4 and non-derivative investment contracts	X <sub>instant, credit</sub>	Expiry date 2023-01-01 IFRS 4.39J b Example
Share of debt instruments issued that are included in insurer's regulatory capital	X <sub>instant, credit</sub>	Expiry date 2023-01-01 IFRS 4.39J b Example
Share of financial assets described in paragraph 39E(a) of IFRS 4, fair value	X <sub>instant, debit</sub>	Expiry date 2023-01-01 IFRS 4.39J b Disclosure
Share of increase (decrease) in fair value of financial assets described in paragraph 39E(a) of IFRS 4	X <sub>duration, debit</sub>	Expiry date 2023-01-01 IFRS 4.39J b Disclosure
Share of financial assets other than those specified in paragraph 39E(a) of IFRS 4, fair value	X <sub>instant, debit</sub>	Expiry date 2023-01-01 IFRS 4.39J b Disclosure
Share of increase (decrease) in fair value of financial assets other than those specified in paragraph 39E(a) of IFRS 4	X <sub>duration, debit</sub>	Expiry date 2023-01-01 IFRS 4.39J b Disclosure
Share of financial assets described in paragraph 39E(a) of IFRS 4 that do not have low credit risk, fair value	X <sub>instant, debit</sub>	Expiry date 2023-01-01 IFRS 4.39J b Disclosure
Share of financial assets described in paragraph 39E(a) of IFRS 4 that do not have low credit risk, carrying amount applying IAS 39	X <sub>instant, debit</sub>	Expiry date 2023-01-01 IFRS 4.39J b Disclosure
Disclosure of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 for associates [text block]	text block	Expiry date 2023-01-01 IFRS 4.39J Disclosure
Disclosure of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 for associates [abstract]		
Disclosure of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 for associates [table]	table	Expiry date 2023-01-01 IFRS 4.39J Disclosure
Associates [axis]	axis	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 d Disclosure, Expiry date 2023-01-01 IFRS 4.39J Disclosure, Effective on first application of IFRS 9 IFRS 4.39M Disclosure
Entity's total for associates [member]	member[default]	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 d Disclosure, Expiry date 2023-01-01 IFRS 4.39J Disclosure, Effective on first application of IFRS 9 IFRS 4.39M Disclosure
Associates [member]	member	IAS 24.19 d Disclosure, IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 d Disclosure, Expiry date 2023-01-01 IFRS 4.39J a Disclosure, Effective on first application of IFRS 9 IFRS 4.39M a Disclosure

Aggregated individually immaterial associates [member]	member	IFRS 12.21 c (ii) Disclosure, Expiry date 2023-01-01 IFRS 4.39J b Disclosure, Effective on first application of IFRS 9 IFRS 4.39M b Disclosure
External credit grades [axis]	axis	Expiry date 2023-01-01 IFRS 4.39G a Disclosure, IFRS 7.35M Example, Expiry date 2023-01-01 IFRS 7.36 c Example, IFRS 7.IG20C Example, Expiry date 2023-01-01 IFRS 7.IG24 a Example
Entity's total for external credit grades [member]	member[default]	Expiry date 2023-01-01 IFRS 4.39G a Disclosure, IFRS 7.35M Example, Expiry date 2023-01-01 IFRS 7.36 c Example, IFRS 7.IG20C Example, Expiry date 2023-01-01 IFRS 7.IG24 a Example
External credit grades [member]	member	Expiry date 2023-01-01 IFRS 4.39G a Disclosure, IFRS 7.35M Example, Expiry date 2023-01-01 IFRS 7.36 c Example, IFRS 7.IG20C Example, Expiry date 2023-01-01 IFRS 7.IG24 a Example
Internal credit grades [axis]	axis	Expiry date 2023-01-01 IFRS 4.39G a Disclosure, IFRS 7.35M Example, Expiry date 2023-01-01 IFRS 7.36 c Example, IFRS 7.IG20C Example, Expiry date 2023-01-01 IFRS 7.IG25 b Example
Entity's total for internal credit grades [member]	member[default]	Expiry date 2023-01-01 IFRS 4.39G a Disclosure, IFRS 7.35M Example, Expiry date 2023-01-01 IFRS 7.36 c Example, IFRS 7.IG20C Example, Expiry date 2023-01-01 IFRS 7.IG25 b Example
Internal credit grades [member]	member	Expiry date 2023-01-01 IFRS 4.39G a Disclosure, IFRS 7.35M Example, Expiry date 2023-01-01 IFRS 7.36 c Example, IFRS 7.IG20C Example, Expiry date 2023-01-01 IFRS 7.IG25 b Example
Disclosure of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 for associates [line items]	line items	
Financial assets described in paragraph 39E(a) of IFRS 4, carrying amount applying IAS 39	X <sub>instant, debit</sub>	Expiry date 2023-01-01 IFRS 4.39G a Disclosure
Share of financial assets described in paragraph 39E(a) of IFRS 4, carrying amount applying IAS 39	X <sub>instant, debit</sub>	Expiry date 2023-01-01 IFRS 4.39J b Disclosure
Disclosure of information about temporary exemption from IFRS 9 for joint ventures [text block]	text block	Expiry date 2023-01-01 IFRS 4.39J Disclosure
Disclosure of information about temporary exemption from IFRS 9 for joint ventures [abstract]		
Disclosure of information about temporary exemption from IFRS 9 for joint ventures [table]	table	Expiry date 2023-01-01 IFRS 4.39J Disclosure
Joint ventures [axis]	axis	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 b Disclosure, Expiry date 2023-01-01 IFRS 4.39J Disclosure, Effective on first application of IFRS 9 IFRS 4.39M Disclosure
Entity's total for joint ventures [member]	member[default]	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 b Disclosure, Expiry date 2023-01-01 IFRS 4.39J Disclosure, Effective on first application of IFRS 9 IFRS 4.39M Disclosure
Joint ventures [member]	member	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 b Disclosure, Expiry date 2023-01-01 IFRS 4.39J a Disclosure, Effective on first application of IFRS 9 IFRS 4.39M a Disclosure
Aggregated individually immaterial joint ventures [member]	member	IFRS 12.21 c (i) Disclosure, Expiry date 2023-01-01 IFRS 4.39J b Disclosure, Effective on first application of IFRS 9 IFRS 4.39M b Disclosure
Disclosure of information about temporary exemption from IFRS 9 for joint ventures [line items]	line items	
Statement that insurer is applying temporary exemption from IFRS 9	text	Expiry date 2023-01-01 IFRS 4.39C Disclosure
Description of how insurer concluded that it qualifies for temporary exemption from IFRS 9	text	Expiry date 2023-01-01 IFRS 4.39C Disclosure
Description of nature of liabilities connected with insurance that are not liabilities arising from contracts within scope of IFRS 4	text	Expiry date 2023-01-01 IFRS 4.39C a Disclosure
Non-derivative investment contract liabilities measured at fair value through profit or loss applying IAS 39	X <sub>instant, credit</sub>	Expiry date 2023-01-01 IFRS 4.39C a Disclosure

Liabilities that arise because insurer issues or fulfils obligations arising from contracts within scope of IFRS 4 and non-derivative investment contracts	X <sub>instant, credit</sub>	Expiry date 2023-01-01 IFRS 4.39C a Disclosure
Derivative liabilities used to mitigate risks arising from contracts within scope of IFRS 4 and non-derivative investment contracts	X <sub>instant, credit</sub>	Expiry date 2023-01-01 IFRS 4.20E c Example
Derivative liabilities used to mitigate risks arising from assets backing contracts within scope of IFRS 4 and non-derivative investment contracts	X <sub>instant, credit</sub>	Expiry date 2023-01-01 IFRS 4.20E c Example
Deferred tax liabilities on liabilities arising from contracts within scope of IFRS 4 and non-derivative investment contracts	X <sub>instant, credit</sub>	Expiry date 2023-01-01 IFRS 4.20E c Example
Debt instruments issued that are included in insurer's regulatory capital	X <sub>instant, credit</sub>	Expiry date 2023-01-01 IFRS 4.20E c Example
Description of how insurer determined that it did not engage in significant activity unconnected with insurance	text	Expiry date 2023-01-01 IFRS 4.39C b Disclosure
Description of reason for reassessment whether insurer's activities are predominantly connected with insurance	text	Expiry date 2023-01-01 IFRS 4.39C c (i) Disclosure
Date on which change in activities occurred that permitted insurer to reassess whether its activities are predominantly connected with insurance	yyyy-mm-dd	Expiry date 2023-01-01 IFRS 4.39C c (ii) Disclosure
Explanation of change in activities that permitted insurer to reassess whether its activities are predominantly connected with insurance	text	Expiry date 2023-01-01 IFRS 4.39C c (iii) Disclosure
Qualitative description of effect on financial statements of change in activities that permitted insurer to reassess whether its activities are predominantly connected with insurance	text	Expiry date 2023-01-01 IFRS 4.39C c (iii) Disclosure
Statement that insurer no longer qualifies to apply temporary exemption from IFRS 9	text	Expiry date 2023-01-01 IFRS 4.39D a Disclosure
Date on which change in activities occurred that resulted in insurer no longer qualifying to apply temporary exemption from IFRS 9	yyyy-mm-dd	Expiry date 2023-01-01 IFRS 4.39D b Disclosure
Explanation of change in activities that resulted in insurer no longer qualifying to apply temporary exemption from IFRS 9	text	Expiry date 2023-01-01 IFRS 4.39D c Disclosure
Qualitative description of effect on financial statements of change in activities that resulted in insurer no longer qualifying to apply temporary exemption from IFRS 9	text	Expiry date 2023-01-01 IFRS 4.39D c Disclosure
Financial assets described in paragraph 39E(a) of IFRS 4, fair value	X <sub>instant, debit</sub>	Expiry date 2023-01-01 IFRS 4.39E a Disclosure
Increase (decrease) in fair value of financial assets described in paragraph 39E(a) of IFRS 4	X <sub>duration, debit</sub>	Expiry date 2023-01-01 IFRS 4.39E a Disclosure
Financial assets other than those specified in paragraph 39E(a) of IFRS 4, fair value	X <sub>instant, debit</sub>	Expiry date 2023-01-01 IFRS 4.39E b Disclosure
Increase (decrease) in fair value of financial assets other than those specified in paragraph 39E(a) of IFRS 4	X <sub>duration, debit</sub>	Expiry date 2023-01-01 IFRS 4.39E b Disclosure
Information about credit risk exposure inherent in financial assets described in paragraph 39E(a) of IFRS 4	text	Expiry date 2023-01-01 IFRS 4.39G Disclosure
Financial assets described in paragraph 39E(a) of IFRS 4 that do not have low credit risk, fair value	X <sub>instant, debit</sub>	Expiry date 2023-01-01 IFRS 4.39G b Disclosure
Financial assets described in paragraph 39E(a) of IFRS 4 that do not have low credit risk, carrying amount applying IAS 39	X <sub>instant, debit</sub>	Expiry date 2023-01-01 IFRS 4.39G b Disclosure
Information about where user of financial statements can obtain any publicly available IFRS 9 information that is not provided in consolidated financial statements	text	Expiry date 2023-01-01 IFRS 4.39H Disclosure
Share of non-derivative investment contract liabilities measured at fair value through profit or loss applying IAS 39	X <sub>instant, credit</sub>	Expiry date 2023-01-01 IFRS 4.39J b Disclosure
Share of liabilities that arise because insurer issues or fulfils obligations arising from contracts within scope of IFRS 4 and non-derivative investment contracts	X <sub>instant, credit</sub>	Expiry date 2023-01-01 IFRS 4.39J b Disclosure
Share of derivative liabilities used to mitigate risks arising from contracts within scope of IFRS 4 and non-derivative investment contracts	X <sub>instant, credit</sub>	Expiry date 2023-01-01 IFRS 4.39J b Example
Share of derivative liabilities used to mitigate risks arising from assets backing contracts within scope of IFRS 4 and non-derivative investment contracts	X <sub>instant, credit</sub>	Expiry date 2023-01-01 IFRS 4.39J b Example
Share of deferred tax liabilities on liabilities arising from contracts within scope of IFRS 4 and non-derivative investment contracts	X <sub>instant, credit</sub>	Expiry date 2023-01-01 IFRS 4.39J b Example
Share of debt instruments issued that are included in insurer's regulatory capital	X <sub>instant, credit</sub>	Expiry date 2023-01-01 IFRS 4.39J b Example
Share of financial assets described in paragraph 39E(a) of IFRS 4, fair value	X <sub>instant, debit</sub>	Expiry date 2023-01-01 IFRS 4.39J b Disclosure
Share of increase (decrease) in fair value of financial assets described in paragraph 39E(a) of IFRS 4	X <sub>duration, debit</sub>	Expiry date 2023-01-01 IFRS 4.39J b Disclosure
Share of financial assets other than those specified in paragraph 39E(a) of IFRS 4, fair value	X <sub>instant, debit</sub>	Expiry date 2023-01-01 IFRS 4.39J b Disclosure
Share of increase (decrease) in fair value of financial assets other than those specified in paragraph 39E(a) of IFRS 4	X <sub>duration, debit</sub>	Expiry date 2023-01-01 IFRS 4.39J b Disclosure
Share of financial assets described in paragraph 39E(a) of IFRS 4 that do not have low credit risk, fair value	X <sub>instant, debit</sub>	Expiry date 2023-01-01 IFRS 4.39J b Disclosure
Share of financial assets described in paragraph 39E(a) of IFRS 4 that do not have low credit risk, carrying amount applying IAS 39	X <sub>instant, debit</sub>	Expiry date 2023-01-01 IFRS 4.39J b Disclosure
Disclosure of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 for joint ventures [text block]	text block	Expiry date 2023-01-01 IFRS 4.39J Disclosure

Disclosure of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 for joint ventures [abstract]		
Disclosure of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 for joint ventures [table]	table	Expiry date 2023-01-01 IFRS 4.39J Disclosure
Joint ventures [axis]	axis	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 b Disclosure, Expiry date 2023-01-01 IFRS 4.39J Disclosure, Effective on first application of IFRS 9 IFRS 4.39M Disclosure
Entity's total for joint ventures [member]	member[default]	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 b Disclosure, Expiry date 2023-01-01 IFRS 4.39J Disclosure, Effective on first application of IFRS 9 IFRS 4.39M Disclosure
Joint ventures [member]	member	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 b Disclosure, Expiry date 2023-01-01 IFRS 4.39J a Disclosure, Effective on first application of IFRS 9 IFRS 4.39M a Disclosure
Aggregated individually immaterial joint ventures [member]	member	IFRS 12.21 c (i) Disclosure, Expiry date 2023-01-01 IFRS 4.39J b Disclosure, Effective on first application of IFRS 9 IFRS 4.39M b Disclosure
External credit grades [axis]	axis	Expiry date 2023-01-01 IFRS 4.39G a Disclosure, IFRS 7.35M Example, Expiry date 2023-01-01 IFRS 7.36 c Example, IFRS 7.IG20C Example, Expiry date 2023-01-01 IFRS 7.IG24 a Example
Entity's total for external credit grades [member]	member[default]	Expiry date 2023-01-01 IFRS 4.39G a Disclosure, IFRS 7.35M Example, Expiry date 2023-01-01 IFRS 7.36 c Example, IFRS 7.IG20C Example, Expiry date 2023-01-01 IFRS 7.IG24 a Example
External credit grades [member]	member	Expiry date 2023-01-01 IFRS 4.39G a Disclosure, IFRS 7.35M Example, Expiry date 2023-01-01 IFRS 7.36 c Example, IFRS 7.IG20C Example, Expiry date 2023-01-01 IFRS 7.IG24 a Example
Internal credit grades [axis]	axis	Expiry date 2023-01-01 IFRS 4.39G a Disclosure, IFRS 7.35M Example, Expiry date 2023-01-01 IFRS 7.36 c Example, IFRS 7.IG20C Example, Expiry date 2023-01-01 IFRS 7.IG25 b Example
Entity's total for internal credit grades [member]	member[default]	Expiry date 2023-01-01 IFRS 4.39G a Disclosure, IFRS 7.35M Example, Expiry date 2023-01-01 IFRS 7.36 c Example, IFRS 7.IG20C Example, Expiry date 2023-01-01 IFRS 7.IG25 b Example
Internal credit grades [member]	member	Expiry date 2023-01-01 IFRS 4.39G a Disclosure, IFRS 7.35M Example, Expiry date 2023-01-01 IFRS 7.36 c Example, IFRS 7.IG20C Example, Expiry date 2023-01-01 IFRS 7.IG25 b Example
Disclosure of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 for joint ventures [line items]	line items	
Financial assets described in paragraph 39E(a) of IFRS 4, carrying amount applying IAS 39	X <sub>instant, debit</sub>	Expiry date 2023-01-01 IFRS 4.39G a Disclosure
Share of financial assets described in paragraph 39E(a) of IFRS 4, carrying amount applying IAS 39	X <sub>instant, debit</sub>	Expiry date 2023-01-01 IFRS 4.39J b Disclosure
<b>IFRS 5</b>		
<b>[825900] Notes - Non-current asset held for sale and discontinued operations</b>		
Disclosure of non-current assets held for sale and discontinued operations [text block]	text block	IFRS 5 - Presentation and disclosure Disclosure
Disclosure of analysis of single amount of discontinued operations [text block]	text block	IFRS 5.33 b Disclosure
Disclosure of analysis of single amount of discontinued operations [abstract]		
Disclosure of analysis of single amount of discontinued operations [table]	table	IFRS 5.33 b Disclosure
Continuing and discontinued operations [axis]	axis	IFRS 5 - Presentation and disclosure Disclosure
Continuing operations [member]	member[default]	IFRS 5 - Presentation and disclosure Disclosure
Discontinued operations [member]	member	IFRS 5 - Presentation and disclosure Disclosure
Disclosure of analysis of single amount of discontinued operations [line items]	line items	

Profit (loss) before tax	X <sub>duration, credit</sub>	IAS 1.102 Example, IAS 1.103 Example, IFRS 5.33 b (i) Disclosure, IFRS 8.23 Example, IFRS 8.28 b Example
Revenue	X <sub>duration, credit</sub>	IAS 1.102 Example, IAS 1.103 Example, IAS 1.82 a Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (v) Disclosure, IFRS 5.33 b (i) Disclosure, IFRS 8.23 a Disclosure, IFRS 8.28 a Disclosure, IFRS 8.32 Disclosure, IFRS 8.33 a Disclosure, IFRS 8.34 Disclosure
Tax expense (income) relating to profit (loss) from ordinary activities of discontinued operations	X <sub>duration, debit</sub>	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 <sub>duration, credit</sub>	IFRS 5.33 b (iii) Disclosure
Tax expense (income) relating to gain (loss) on discontinuance	X <sub>duration, debit</sub>	IAS 12.81 h (i) Disclosure, IFRS 5.33 b (iv) Disclosure
Profit (loss) from discontinued operations	X <sub>duration, credit</sub>	IAS 1.82 ea Disclosure, IAS 1.98 e Disclosure, IFRS 12.B12 b (vii) Disclosure, IFRS 5.33 a 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 <sub>duration</sub>	IFRS 5.33 c Disclosure
Net cash flows from (used in) operating activities, discontinued operations	X <sub>duration</sub>	IFRS 5.33 c Disclosure
Net cash flows from (used in) operating activities	X <sub>duration</sub>	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 <sub>duration, debit</sub>	IFRS 5.33 c Disclosure
Net cash flows from (used in) investing activities, discontinued operations	X <sub>duration, debit</sub>	IFRS 5.33 c Disclosure
Net cash flows from (used in) investing activities	X <sub>duration, debit</sub>	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 <sub>duration, debit</sub>	IFRS 5.33 c Disclosure
Net cash flows from (used in) financing activities, discontinued operations	X <sub>duration, debit</sub>	IFRS 5.33 c Disclosure
Net cash flows from (used in) financing activities	X <sub>duration, debit</sub>	IAS 7.10 Disclosure, IAS 7.50 d Disclosure
Increase (decrease) in cash and cash equivalents, discontinued operations	X <sub>duration, debit</sub>	IFRS 5.33 c Common practice
Income from continuing operations attributable to owners of parent	X <sub>duration, credit</sub>	IFRS 5.33 d Disclosure
Income from discontinued operations attributable to owners of parent	X <sub>duration, credit</sub>	IFRS 5.33 d Disclosure
Profit (loss) from continuing operations attributable to non-controlling interests	X <sub>duration, credit</sub>	IFRS 5 - Example 11 Example, IFRS 5.33 d Example
Profit (loss) from discontinued operations attributable to non-controlling interests	X <sub>duration, credit</sub>	IFRS 5 - Example 11 Example, IFRS 5.33 d Example
Explanation of nature and adjustments to amounts previously presented in discontinued operations	text	IFRS 5.35 Disclosure
Description of non-current asset or disposal group held for sale which were sold or reclassified	text	IFRS 5.41 a Disclosure
Explanation of facts and circumstances of sale or reclassification and expected disposal, manner and timing	text	IFRS 5.41 b Disclosure
Gains (losses) on subsequent increase in fair value less costs to sell not in excess of recognised cumulative impairment loss or write-down to fair value less costs to sell	X <sub>duration, credit</sub>	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
<b>IFRS 6</b>		
<b>[822200] Notes - Exploration for and evaluation of mineral resources</b>		
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 <sub>instant, debit</sub>	IFRS 6.24 b Disclosure
Liabilities arising from exploration for and evaluation of mineral resources	X <sub>instant, credit</sub>	IFRS 6.24 b Disclosure
Income arising from exploration for and evaluation of mineral resources	X <sub>duration, credit</sub>	IFRS 6.24 b Disclosure
Expense arising from exploration for and evaluation of mineral resources	X <sub>duration, debit</sub>	IFRS 6.24 b Disclosure
Cash flows from (used in) exploration for and evaluation of mineral resources, classified as operating activities	X <sub>duration, debit</sub>	IFRS 6.24 b Disclosure
Cash flows from (used in) exploration for and evaluation of mineral resources, classified as investing activities	X <sub>duration, debit</sub>	IFRS 6.24 b Disclosure



IFRS 7		
<b>[822390] Notes - Financial instruments</b>		
Disclosure of financial instruments [text block]	text block	IFRS 7 - Scope Disclosure
Disclosure of detailed information about financial instruments [text block]	text block	IFRS 7.31 Disclosure, IFRS 7.35K Disclosure, IFRS 7.7 Disclosure
Disclosure of detailed information about financial instruments [abstract]		
Disclosure of detailed information about financial instruments [table]	table	IFRS 7.31 Disclosure, IFRS 7.35K Disclosure, IFRS 7.7 Disclosure
Classes of financial instruments [axis]	axis	IFRS 7.35H Disclosure, IFRS 7.35K Disclosure, IFRS 7.35M Disclosure, IFRS 7.36 Disclosure
Financial instruments, class [member]	member[default]	IFRS 7.35H Disclosure, IFRS 7.35K Disclosure, IFRS 7.35M Disclosure, IFRS 7.36 Disclosure
Loan commitments [member]	member	IFRS 7.35M Disclosure, IFRS 7.B8E Disclosure
Financial guarantee contracts [member]	member	IFRS 7.35M Disclosure, IFRS 7.B8E Disclosure
Trade receivables [member]	member	IAS 1.112 c Common practice, IFRS 7.35H b (iii) Disclosure, IFRS 7.35M b (iii) Disclosure, IFRS 7.35N Example
Contract assets [member]	member	IFRS 7.35H b (iii) Disclosure, IFRS 7.35M b (iii) Disclosure, IFRS 7.35N Example
Lease receivables [member]	member	IFRS 7.35H b (iii) Disclosure, IFRS 7.35M b (iii) Disclosure, IFRS 7.35N Example
Mortgages [member]	member	IFRS 7.6 Example, IFRS 7.IG20B Example, IFRS 7.IG40B Example
Loans to consumers [member]	member	IFRS 7.6 Example, IFRS 7.IG20C Example, IFRS 7.IG40B Example
Loans to corporate entities [member]	member	IAS 1.112 c Common practice, IFRS 7.6 Example, IFRS 7.IG20C Example
Loans to government [member]	member	IAS 1.112 c Common practice
Disclosure of detailed information about financial instruments [line items]	line items	
Description of accounting policy for recognising in profit or loss difference between fair value at initial recognition and transaction price [text block]	text block	IFRS 7.28 a Disclosure
Reconciliation of aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss [abstract]		
Aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss at beginning of period	X <sub>instant</sub>	IFRS 7.28 b Disclosure
Changes in aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss [abstract]		
Increase (decrease) through new transactions, aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss	X <sub>duration</sub>	IFRS 7.28 b Example, IFRS 7.IG14 Example
Increase (decrease) through amounts recognised in profit or loss, aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss	X <sub>duration</sub>	IFRS 7.28 b Example, IFRS 7.IG14 Example
Other increases, aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss	X <sub>duration</sub>	IFRS 7.28 b Example, IFRS 7.IG14 Example
Other decreases, aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss	(X) <sub>duration</sub>	IFRS 7.28 b Example, IFRS 7.IG14 Example
Total increase (decrease) in aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss	X <sub>duration</sub>	IFRS 7.28 b Example
Aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss at end of period	X <sub>instant</sub>	IFRS 7.28 b Disclosure
Description of conclusion why transaction price was not best evidence of fair value	text	IFRS 7.28 c Disclosure
Maximum exposure to credit risk	X <sub>instant</sub>	IFRS 7.35K a Disclosure, Expiry date 2023-01-01 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	Expiry date 2023-01-01 IFRS 7.36 b Disclosure
Description of collateral held as security and other credit enhancements	text	IFRS 7.35K b Disclosure
Information about collateral held as security and other credit enhancements for credit-impaired financial assets [text block]	text block	IFRS 7.35K c Disclosure
Maximum exposure to credit risk, financial instruments to which impairment requirements in IFRS 9 are not applied	X <sub>instant</sub>	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, financial instruments to which impairment requirements in IFRS 9 are not applied	text	IFRS 7.36 b Disclosure
Disclosure of financial assets [text block]	text block	IFRS 7.7 Disclosure
Disclosure of financial assets [abstract]		

Disclosure of financial assets [table]	table	IFRS 7.7 Disclosure
Classes of financial assets [axis]	axis	Effective 2023-01-01 IFRS 17.C32 Disclosure, Effective on first application of IFRS 9 IFRS 4.39L b Disclosure, IFRS 7.42I Disclosure, IFRS 7.6 Disclosure, IFRS 9.7.2.34 Disclosure, Effective 2023-01-01 IFRS 9.7.2.42 Disclosure
Financial assets, class [member]	member[default]	Effective 2023-01-01 IFRS 17.C32 Disclosure, Effective on first application of IFRS 9 IFRS 4.39L b Disclosure, IFRS 7.42I Disclosure, IFRS 7.6 Disclosure, IFRS 9.7.2.34 Disclosure, Effective 2023-01-01 IFRS 9.7.2.42 Disclosure
Financial assets at amortised cost, class [member]	member	IFRS 7.B2 a Disclosure
Mortgages [member]	member	IFRS 7.6 Example, IFRS 7.IG20B Example, IFRS 7.IG40B Example
Loans to consumers [member]	member	IFRS 7.6 Example, IFRS 7.IG20C Example, IFRS 7.IG40B Example
Loans to corporate entities [member]	member	IAS 1.112 c Common practice, IFRS 7.6 Example, IFRS 7.IG20C Example
Loans to government [member]	member	IAS 1.112 c Common practice
Trade receivables [member]	member	IAS 1.112 c Common practice, IFRS 7.35H b (iii) Disclosure, IFRS 7.35M b (iii) Disclosure, IFRS 7.35N Example
Financial assets at fair value, class [member]	member	IFRS 7.B2 a Disclosure
Trading securities [member]	member	IFRS 7.6 Example, IFRS 7.IG40B Example
Derivatives [member]	member	IFRS 13.94 Example, IFRS 13.IE60 Example, IFRS 7.6 Example, IFRS 7.IG40B Example
Option contract [member]	member	IAS 1.112 c Common practice
Futures contract [member]	member	IAS 1.112 c Common practice
Swap contract [member]	member	IAS 1.112 c Common practice
Currency swap contract [member]	member	IAS 1.112 c Common practice
Interest rate swap contract [member]	member	IAS 1.112 c Common practice
Forward contract [member]	member	IAS 1.112 c Common practice
Equity investments [member]	member	IFRS 7.6 Example, IFRS 7.IG40B Example
Financial assets outside scope of IFRS 7, class [member]	member	IFRS 7.B2 b Disclosure
Categories of financial assets [axis]	axis	IFRS 7.8 Disclosure
Financial assets, category [member]	member[default]	IFRS 7.8 Disclosure
Financial assets at fair value through profit or loss, category [member]	member	IFRS 7.8 a Disclosure
Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently, category [member]	member	IFRS 7.8 a Disclosure
Financial assets at fair value through profit or loss, measured as such in accordance with exemption for repurchase of own financial liabilities, category [member]	member	Effective 2023-01-01 IFRS 7.8 a Disclosure
Financial assets at fair value through profit or loss, measured as such in accordance with exemption for reacquisition of own equity instruments, category [member]	member	Effective 2023-01-01 IFRS 7.8 a Disclosure
Financial assets at fair value through profit or loss, classified as held for trading, category [member]	member	Expiry date 2023-01-01 IFRS 7.8 a Disclosure
Financial assets at fair value through profit or loss, mandatorily measured at fair value, category [member]	member	IFRS 7.8 a Disclosure
Financial assets available-for-sale, category [member]	member	Expiry date 2023-01-01 IFRS 7.8 d Disclosure
Held-to-maturity investments, category [member]	member	Expiry date 2023-01-01 IFRS 7.8 b Disclosure
Loans and receivables, category [member]	member	Expiry date 2023-01-01 IFRS 7.8 c Disclosure
Financial assets at amortised cost, category [member]	member	IFRS 7.8 f Disclosure
Financial assets at fair value through other comprehensive income, category [member]	member	IFRS 7.8 h Disclosure
Financial assets measured at fair value through other comprehensive income, category [member]	member	IFRS 7.8 h Disclosure
Investments in equity instruments designated at fair value through other comprehensive income [member]	member[default]	IFRS 7.11A c Disclosure, IFRS 7.8 h Disclosure
Disclosure of financial assets [line items]	line items	
Financial assets	X <sub>instant, debit</sub>	IFRS 7.25 Disclosure, IFRS 7.35H Disclosure, IFRS 7.35I Disclosure, IFRS 7.35M Disclosure, IFRS 7.35N Example
Financial assets, at fair value	X <sub>instant, debit</sub>	IFRS 7.25 Disclosure
Notional amount	X <sub>instant</sub>	IAS 1.112 c Common practice

Reconciliation of changes in allowance account for credit losses of financial assets [abstract]		
Allowance account for credit losses of financial assets at beginning of period	X <sub>instant, credit</sub>	Expiry date 2023-01-01 IFRS 7.16 Disclosure
Changes in allowance account for credit losses of financial assets [abstract]		
Additional allowance recognised in profit or loss, allowance account for credit losses of financial assets	X <sub>duration</sub>	Expiry date 2023-01-01 IFRS 7.16 Common practice
Utilisation, allowance account for credit losses of financial assets	(X) <sub>duration, debit</sub>	Expiry date 2023-01-01 IFRS 7.16 Common practice
Reversal, allowance account for credit losses of financial assets	(X) <sub>duration</sub>	Expiry date 2023-01-01 IFRS 7.16 Common practice
Increase (decrease) through net exchange differences, allowance account for credit losses of financial assets	X <sub>duration, credit</sub>	Expiry date 2023-01-01 IFRS 7.16 Common practice
Increase (decrease) through adjustments arising from passage of time, allowance account for credit losses of financial assets	X <sub>duration, credit</sub>	Expiry date 2023-01-01 IFRS 7.16 Common practice
Increase (decrease) through other changes, allowance account for credit losses of financial assets	X <sub>duration, credit</sub>	Expiry date 2023-01-01 IFRS 7.16 Common practice
Total increase (decrease) in allowance account for credit losses of financial assets	X <sub>duration, credit</sub>	Expiry date 2023-01-01 IFRS 7.16 Disclosure
Allowance account for credit losses of financial assets at end of period	X <sub>instant, credit</sub>	Expiry date 2023-01-01 IFRS 7.16 Disclosure
Impairment loss on financial assets	X <sub>duration, debit</sub>	Expiry date 2023-01-01 IFRS 7.20 e Disclosure
Information about credit quality of neither past due nor impaired financial assets [text block]	text block	Expiry date 2023-01-01 IFRS 7.36 c Disclosure
Analysis of credit exposures using external credit grading system [text block]	text block	Expiry date 2023-01-01 IFRS 7.36 c Example, Expiry date 2023-01-01 IFRS 7.IG23 a Example
Description of rating agencies used	text	Expiry date 2023-01-01 IFRS 7.36 c Example, Expiry date 2023-01-01 IFRS 7.IG24 b Example
Rated credit exposures	X <sub>instant</sub>	Expiry date 2023-01-01 IFRS 7.36 c Example, Expiry date 2023-01-01 IFRS 7.IG24 c Example
Unrated credit exposures	X <sub>instant</sub>	Expiry date 2023-01-01 IFRS 7.36 c Example, Expiry date 2023-01-01 IFRS 7.IG24 c Example
Description of relationship between internal and external ratings	text	Expiry date 2023-01-01 IFRS 7.36 c Example, Expiry date 2023-01-01 IFRS 7.IG24 d Example, Expiry date 2023-01-01 IFRS 7.IG25 c Example
Analysis of credit exposures using internal credit grading system [text block]	text block	Expiry date 2023-01-01 IFRS 7.36 c Example, Expiry date 2023-01-01 IFRS 7.IG23 a Example
Description of internal credit ratings process	text	Expiry date 2023-01-01 IFRS 7.36 c Example, Expiry date 2023-01-01 IFRS 7.IG25 a Example
Description of relationship between internal and external ratings	text	Expiry date 2023-01-01 IFRS 7.36 c Example, Expiry date 2023-01-01 IFRS 7.IG24 d Example, Expiry date 2023-01-01 IFRS 7.IG25 c Example
Description of nature of counterparty	text	Expiry date 2023-01-01 IFRS 7.36 c Example, Expiry date 2023-01-01 IFRS 7.IG23 b Example
Description of historical information about counterparty default rates	text	Expiry date 2023-01-01 IFRS 7.36 c Example, Expiry date 2023-01-01 IFRS 7.IG23 c Example
Description of other information used to assess credit quality	text	Expiry date 2023-01-01 IFRS 7.36 c Example, Expiry date 2023-01-01 IFRS 7.IG23 d Example
Disclosure of external credit grades [text block]	text block	Expiry date 2023-01-01 IFRS 7.36 c Example, Expiry date 2023-01-01 IFRS 7.IG24 Example
Disclosure of external credit grades [abstract]		
Disclosure of external credit grades [table]	table	Expiry date 2023-01-01 IFRS 7.36 c Example, Expiry date 2023-01-01 IFRS 7.IG24 Example
External credit grades [axis]	axis	Expiry date 2023-01-01 IFRS 4.39G a Disclosure, IFRS 7.35M Example, Expiry date 2023-01-01 IFRS 7.36 c Example, IFRS 7.IG20C Example, Expiry date 2023-01-01 IFRS 7.IG24 a Example
Entity's total for external credit grades [member]	member[default]	Expiry date 2023-01-01 IFRS 4.39G a Disclosure, IFRS 7.35M Example, Expiry date 2023-01-01 IFRS 7.36 c Example, IFRS 7.IG20C Example, Expiry date 2023-01-01 IFRS 7.IG24 a Example
External credit grades [member]	member	Expiry date 2023-01-01 IFRS 4.39G a Disclosure, IFRS 7.35M Example, Expiry date 2023-01-01 IFRS 7.36 c Example, IFRS 7.IG20C Example, Expiry date 2023-01-01 IFRS 7.IG24 a Example
Classes of financial assets [axis]	axis	Effective 2023-01-01 IFRS 17.C32 Disclosure, Effective on first application of IFRS 9 IFRS 4.39L b Disclosure,

		IFRS 7.42I Disclosure, IFRS 7.6 Disclosure, IFRS 9.7.2.34 Disclosure, Effective 2023-01-01 IFRS 9.7.2.42 Disclosure
Financial assets, class [member]	member[default]	Effective 2023-01-01 IFRS 17.C32 Disclosure, Effective on first application of IFRS 9 IFRS 4.39L b Disclosure, IFRS 7.42I Disclosure, IFRS 7.6 Disclosure, IFRS 9.7.2.34 Disclosure, Effective 2023-01-01 IFRS 9.7.2.42 Disclosure
Financial assets at amortised cost, class [member]	member	IFRS 7.B2 a Disclosure
Mortgages [member]	member	IFRS 7.6 Example, IFRS 7.IG20B Example, IFRS 7.IG40B Example
Loans to consumers [member]	member	IFRS 7.6 Example, IFRS 7.IG20C Example, IFRS 7.IG40B Example
Loans to corporate entities [member]	member	IAS 1.112 c Common practice, IFRS 7.6 Example, IFRS 7.IG20C Example
Loans to government [member]	member	IAS 1.112 c Common practice
Trade receivables [member]	member	IAS 1.112 c Common practice, IFRS 7.35H b (iii) Disclosure, IFRS 7.35M b (iii) Disclosure, IFRS 7.35N Example
Financial assets at fair value, class [member]	member	IFRS 7.B2 a Disclosure
Trading securities [member]	member	IFRS 7.6 Example, IFRS 7.IG40B Example
Derivatives [member]	member	IFRS 13.94 Example, IFRS 13.IE60 Example, IFRS 7.6 Example, IFRS 7.IG40B Example
Option contract [member]	member	IAS 1.112 c Common practice
Futures contract [member]	member	IAS 1.112 c Common practice
Swap contract [member]	member	IAS 1.112 c Common practice
Currency swap contract [member]	member	IAS 1.112 c Common practice
Interest rate swap contract [member]	member	IAS 1.112 c Common practice
Forward contract [member]	member	IAS 1.112 c Common practice
Equity investments [member]	member	IFRS 7.6 Example, IFRS 7.IG40B Example
Financial assets outside scope of IFRS 7, class [member]	member	IFRS 7.B2 b Disclosure
Disclosure of external credit grades [line items]	line items	
Credit exposure	X <sub>instant</sub>	Expiry date 2023-01-01 IFRS 7.36 c Example, Expiry date 2023-01-01 IFRS 7.IG24 a Example, Expiry date 2023-01-01 IFRS 7.IG25 b Example
Disclosure of internal credit grades [text block]	text block	Expiry date 2023-01-01 IFRS 7.36 c Example, Expiry date 2023-01-01 IFRS 7.IG25 Example
Disclosure of internal credit grades [abstract]		
Disclosure of internal credit grades [table]	table	Expiry date 2023-01-01 IFRS 7.36 c Example, Expiry date 2023-01-01 IFRS 7.IG25 Example
Internal credit grades [axis]	axis	Expiry date 2023-01-01 IFRS 4.39G a Disclosure, IFRS 7.35M Example, Expiry date 2023-01-01 IFRS 7.36 c Example, IFRS 7.IG20C Example, Expiry date 2023-01-01 IFRS 7.IG25 b Example
Entity's total for internal credit grades [member]	member[default]	Expiry date 2023-01-01 IFRS 4.39G a Disclosure, IFRS 7.35M Example, Expiry date 2023-01-01 IFRS 7.36 c Example, IFRS 7.IG20C Example, Expiry date 2023-01-01 IFRS 7.IG25 b Example
Internal credit grades [member]	member	Expiry date 2023-01-01 IFRS 4.39G a Disclosure, IFRS 7.35M Example, Expiry date 2023-01-01 IFRS 7.36 c Example, IFRS 7.IG20C Example, Expiry date 2023-01-01 IFRS 7.IG25 b Example
Classes of financial assets [axis]	axis	Effective 2023-01-01 IFRS 17.C32 Disclosure, Effective on first application of IFRS 9 IFRS 4.39L b Disclosure, IFRS 7.42I Disclosure, IFRS 7.6 Disclosure, IFRS 9.7.2.34 Disclosure, Effective 2023-01-01 IFRS 9.7.2.42 Disclosure
Financial assets, class [member]	member[default]	Effective 2023-01-01 IFRS 17.C32 Disclosure, Effective on first application of IFRS 9 IFRS 4.39L b Disclosure, IFRS 7.42I Disclosure, IFRS 7.6 Disclosure, IFRS 9.7.2.34 Disclosure, Effective 2023-01-01 IFRS 9.7.2.42 Disclosure
Financial assets at amortised cost, class [member]	member	IFRS 7.B2 a Disclosure

Mortgages [member]	member	IFRS 7.6 Example, IFRS 7.IG20B Example, IFRS 7.IG40B Example
Loans to consumers [member]	member	IFRS 7.6 Example, IFRS 7.IG20C Example, IFRS 7.IG40B Example
Loans to corporate entities [member]	member	IAS 1.112 c Common practice, IFRS 7.6 Example, IFRS 7.IG20C Example
Loans to government [member]	member	IAS 1.112 c Common practice
Trade receivables [member]	member	IAS 1.112 c Common practice, IFRS 7.35H b (iii) Disclosure, IFRS 7.35M b (iii) Disclosure, IFRS 7.35N Example
Financial assets at fair value, class [member]	member	IFRS 7.B2 a Disclosure
Trading securities [member]	member	IFRS 7.6 Example, IFRS 7.IG40B Example
Derivatives [member]	member	IFRS 13.94 Example, IFRS 13.IE60 Example, IFRS 7.6 Example, IFRS 7.IG40B Example
Option contract [member]	member	IAS 1.112 c Common practice
Futures contract [member]	member	IAS 1.112 c Common practice
Swap contract [member]	member	IAS 1.112 c Common practice
Currency swap contract [member]	member	IAS 1.112 c Common practice
Interest rate swap contract [member]	member	IAS 1.112 c Common practice
Forward contract [member]	member	IAS 1.112 c Common practice
Equity investments [member]	member	IFRS 7.6 Example, IFRS 7.IG40B Example
Financial assets outside scope of IFRS 7, class [member]	member	IFRS 7.B2 b Disclosure
Disclosure of internal credit grades [line items]	line items	
Credit exposure	X <sub>instant</sub>	Expiry date 2023-01-01 IFRS 7.36 c Example, Expiry date 2023-01-01 IFRS 7.IG24 a Example, Expiry date 2023-01-01 IFRS 7.IG25 b Example
Disclosure of financial liabilities [text block]	text block	IFRS 7.7 Disclosure
Disclosure of financial liabilities [abstract]		
Disclosure of financial liabilities [table]	table	IFRS 7.7 Disclosure
Classes of financial liabilities [axis]	axis	IFRS 7.42I Disclosure, IFRS 7.6 Disclosure, IFRS 9.7.2.34 Disclosure, Effective 2023-01-01 IFRS 9.7.2.42 Disclosure
Financial liabilities, class [member]	member[default]	IFRS 7.42I Disclosure, IFRS 7.6 Disclosure, IFRS 9.7.2.34 Disclosure, Effective 2023-01-01 IFRS 9.7.2.42 Disclosure
Financial liabilities at amortised cost, class [member]	member	IFRS 7.B2 a Disclosure
Financial liabilities at fair value, class [member]	member	IFRS 7.B2 a Disclosure
Financial liabilities outside scope of IFRS 7, class [member]	member	IFRS 7.B2 b Disclosure
Categories of financial liabilities [axis]	axis	IFRS 7.8 Disclosure
Financial liabilities, category [member]	member[default]	IFRS 7.8 Disclosure
Financial liabilities at fair value through profit or loss, category [member]	member	IFRS 7.8 e Disclosure
Financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently, category [member]	member	IFRS 7.8 e Disclosure
Financial liabilities at fair value through profit or loss that meet definition of held for trading, category [member]	member	IFRS 7.8 e Disclosure
Financial liabilities at amortised cost, category [member]	member	Expiry date 2023-01-01 IFRS 7.8 f Disclosure, IFRS 7.8 g Disclosure
Disclosure of financial liabilities [line items]	line items	
Financial liabilities	X <sub>instant, credit</sub>	IFRS 7.25 Disclosure
Financial liabilities, at fair value	X <sub>instant, credit</sub>	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 <sub>instant</sub>	Expiry date 2023-01-01 IFRS 7.9 a Disclosure
Amount by which credit derivatives or similar instruments related to loans or receivables mitigate maximum exposure to credit risk	X <sub>instant</sub>	Expiry date 2023-01-01 IFRS 7.9 b Disclosure
Increase (decrease) in fair value of loans or receivables, attributable to changes in credit risk of financial assets	X <sub>duration, debit</sub>	Expiry date 2023-01-01 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 <sub>instant, debit</sub>	Expiry date 2023-01-01 IFRS 7.9 c Disclosure
Increase (decrease) in fair value of credit derivatives or similar instruments related to loans or receivables	X <sub>duration</sub>	Expiry date 2023-01-01 IFRS 7.9 d Disclosure
Accumulated increase (decrease) in fair value of credit derivatives or similar instruments related to loans or receivables	X <sub>instant</sub>	Expiry date 2023-01-01 IFRS 7.9 d Disclosure
Financial assets designated as measured at fair value through profit or loss [abstract]		

Maximum exposure to credit risk of financial assets designated as measured at fair value through profit or loss	X <sub>instant</sub>	IFRS 7.9 a Disclosure
Amount by which credit derivatives or similar instruments related to financial assets designated as measured at fair value through profit or loss mitigate maximum exposure to credit risk	X <sub>instant</sub>	IFRS 7.9 b Disclosure
Increase (decrease) in fair value of financial assets designated as measured at fair value through profit or loss, attributable to changes in credit risk of financial assets	X <sub>duration, debit</sub>	IFRS 7.9 c Disclosure
Accumulated increase (decrease) in fair value of financial assets designated as measured at fair value through profit or loss, attributable to changes in credit risk of financial assets	X <sub>instant, debit</sub>	IFRS 7.9 c Disclosure
Increase (decrease) in fair value of credit derivatives or similar instruments related to financial assets designated as measured at fair value through profit or loss	X <sub>duration</sub>	IFRS 7.9 d Disclosure
Accumulated increase (decrease) in fair value of credit derivatives or similar instruments related to financial assets designated as measured at fair value through profit or loss	X <sub>instant</sub>	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 <sub>duration, credit</sub>	IFRS 7.10A a Disclosure, Expiry date 2023-01-01 IFRS 7.10 a Disclosure
Accumulated increase (decrease) in fair value of financial liability, attributable to changes in credit risk of liability	X <sub>instant, credit</sub>	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 <sub>instant</sub>	IFRS 7.10A b Disclosure, IFRS 7.10 b Disclosure
Transfers of cumulative gain (loss) within equity when changes in liability's credit risk are presented in other comprehensive income	X <sub>duration</sub>	IFRS 7.10 c Disclosure
Description of reasons for transfers of cumulative gain (loss) within equity when changes in liability's credit risk are presented in other comprehensive income	text	IFRS 7.10 c Disclosure
Amount presented in other comprehensive income realised at derecognition of financial liability	X <sub>duration</sub>	IFRS 7.10 d Disclosure
Description of methods to determine amount of changes in fair value of financial assets and financial liabilities attributable to changes in credit risk	text	IFRS 7.11 a Disclosure
Description of reasons and relevant factors why amount of changes in fair value of financial assets and financial liabilities attributable to changes in credit risk are not faithfully represented	text	IFRS 7.11 b Disclosure
Description of methodology or methodologies used to determine whether presenting effects of changes in liability's credit risk in other comprehensive income would create or enlarge accounting mismatch in profit or loss	text	IFRS 7.11 c Disclosure
Description of investments in equity instruments designated at fair value through other comprehensive income	text	IFRS 7.11A a Disclosure
Description of reason for using presentation alternative	text	IFRS 7.11A b Disclosure
Disclosure of fair value of investments in equity instruments designated at fair value through other comprehensive income [text block]	text block	IFRS 7.11A c Disclosure
Disclosure of fair value of investments in equity instruments designated at fair value through other comprehensive income [abstract]		
Disclosure of fair value of investments in equity instruments designated at fair value through other comprehensive income [table]	table	IFRS 7.11A c Disclosure
Investments in equity instruments designated at fair value through other comprehensive income [axis]	axis	IFRS 7.11A c Disclosure
Investments in equity instruments designated at fair value through other comprehensive income [member]	member[default]	IFRS 7.11A c Disclosure, IFRS 7.8 h Disclosure
Disclosure of fair value of investments in equity instruments designated at fair value through other comprehensive income [line items]	line items	
Investments in equity instruments designated at fair value through other comprehensive income	X <sub>instant, debit</sub>	IFRS 7.11A c Disclosure, IFRS 7.8 h Disclosure
Dividends recognised for investments in equity instruments designated at fair value through other comprehensive income, held at end of reporting period	X <sub>duration, credit</sub>	IFRS 7.11A d Disclosure
Dividends recognised for investments in equity instruments designated at fair value through other comprehensive income, derecognised during period	X <sub>duration, credit</sub>	IFRS 7.11A d Disclosure
Explanation of transfers of cumulative gain or loss within equity of investments in equity instruments designated at fair value through other comprehensive income	text	IFRS 7.11A e Disclosure
Description of reason for disposing of investments in equity instruments designated at fair value through other comprehensive income	text	IFRS 7.11B a Disclosure
Fair value of investments in equity instruments designated at fair value through other comprehensive income at date of derecognition	X <sub>instant, debit</sub>	IFRS 7.11B b Disclosure
Cumulative gain (loss) on disposal of investments in equity instruments designated at fair value through other comprehensive income	X <sub>duration, credit</sub>	IFRS 7.11B c Disclosure
Reclassification out of financial assets at fair value through profit or loss	X <sub>duration, credit</sub>	Expiry date 2023-01-01 IFRS 7.12 Disclosure, Expiry date 2023-01-01 IFRS 7.12A a Disclosure
Reclassification into financial assets at fair value through profit or loss	X <sub>duration, debit</sub>	Expiry date 2023-01-01 IFRS 7.12 Disclosure
Reclassification out of available-for-sale financial assets	X <sub>duration, credit</sub>	Expiry date 2023-01-01 IFRS 7.12 Disclosure, Expiry date 2023-01-01 IFRS 7.12A a Disclosure
Reclassification into available-for-sale financial assets	X <sub>duration, debit</sub>	Expiry date 2023-01-01 IFRS 7.12 Disclosure
Reclassification out of held-to-maturity investments	X <sub>duration, credit</sub>	Expiry date 2023-01-01 IFRS 7.12 Disclosure
Reclassification into held-to-maturity investments	X <sub>duration, debit</sub>	Expiry date 2023-01-01 IFRS 7.12 Disclosure
Reclassification out of loans and receivables	X <sub>duration, credit</sub>	Expiry date 2023-01-01 IFRS 7.12 Disclosure

Reclassification into loans and receivables	X <sub>duration, debit</sub>	Expiry date 2023-01-01 IFRS 7.12 Disclosure
Financial assets reclassified out of financial assets at fair value through profit or loss, carrying amount	X <sub>instant, debit</sub>	Expiry date 2023-01-01 IFRS 7.12A b Disclosure
Financial assets reclassified out of financial assets at fair value through profit or loss, at fair value	X <sub>instant, debit</sub>	Expiry date 2023-01-01 IFRS 7.12A b Disclosure
Financial assets reclassified out of available-for-sale financial assets, carrying amount	X <sub>instant, debit</sub>	Expiry date 2023-01-01 IFRS 7.12A b Disclosure
Financial assets reclassified out of available-for-sale financial assets, at fair value	X <sub>instant, debit</sub>	Expiry date 2023-01-01 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 2023-01-01 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 <sub>duration, credit</sub>	Expiry date 2023-01-01 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 <sub>duration, credit</sub>	Expiry date 2023-01-01 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 <sub>duration, credit</sub>	Expiry date 2023-01-01 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 <sub>duration, credit</sub>	Expiry date 2023-01-01 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 <sub>duration, credit</sub>	Expiry date 2023-01-01 IFRS 7.12A e Disclosure
Gains (losses) on financial assets reclassified out of available-for-sale financial assets recognised in profit or loss	X <sub>duration, credit</sub>	Expiry date 2023-01-01 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 <sub>duration, credit</sub>	Expiry date 2023-01-01 IFRS 7.12A e Disclosure
Income on financial assets reclassified out of available-for-sale financial assets recognised in profit or loss	X <sub>duration, credit</sub>	Expiry date 2023-01-01 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 <sub>duration, debit</sub>	Expiry date 2023-01-01 IFRS 7.12A e Disclosure
Expenses on financial assets reclassified out of available-for-sale financial assets recognised in profit or loss	X <sub>duration, debit</sub>	Expiry date 2023-01-01 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 <sub>instant</sub>	Expiry date 2023-01-01 IFRS 7.12A f Disclosure
Estimated cash flows of financial assets reclassified out of financial assets at fair value through profit or loss	X <sub>duration, debit</sub>	Expiry date 2023-01-01 IFRS 7.12A f Disclosure
Effective interest rate of financial assets reclassified out of available-for-sale financial assets	X.XX <sub>instant</sub>	Expiry date 2023-01-01 IFRS 7.12A f Disclosure
Estimated cash flows of financial assets reclassified out of available-for-sale financial assets	X <sub>duration, debit</sub>	Expiry date 2023-01-01 IFRS 7.12A f Disclosure
Disclosure of reclassification of financial assets [text block]	text block	IFRS 7.12B Disclosure
Disclosure of reclassification of financial assets [abstract]		
Disclosure of reclassification of financial assets [table]	table	IFRS 7.12B Disclosure
Events of reclassification of financial assets [axis]	axis	IFRS 7.12B Disclosure
Events of reclassification of financial assets [member]	member[default]	IFRS 7.12B Disclosure
Disclosure of reclassification of financial assets [line items]	line items	
Date of reclassification of financial assets due to change in business model	yyyy-mm-dd	IFRS 7.12B a Disclosure
Explanation of change in business model for managing financial assets	text	IFRS 7.12B b Disclosure
Description of effect of changing business model for managing financial assets on financial statements	text	IFRS 7.12B b Disclosure
Reclassification of financial assets out of measured at amortised cost into measured at fair value through profit or loss	X <sub>duration</sub>	IFRS 7.12B c Disclosure
Reclassification of financial assets out of measured at fair value through profit or loss into measured at amortised cost	X <sub>duration</sub>	IFRS 7.12B c Disclosure
Reclassification of financial assets out of measured at amortised cost into measured at fair value through other comprehensive income	X <sub>duration</sub>	IFRS 7.12B c Disclosure
Reclassification of financial assets out of measured at fair value through other comprehensive income into measured at amortised cost	X <sub>duration</sub>	IFRS 7.12B c Disclosure
Reclassification of financial assets out of measured at fair value through other comprehensive income into measured at fair value through profit or loss	X <sub>duration</sub>	IFRS 7.12B c Disclosure
Reclassification of financial assets out of measured at fair value through profit or loss into measured at fair value through other comprehensive income	X <sub>duration</sub>	IFRS 7.12B c Disclosure
Effective interest rate determined on date of reclassification for assets reclassified out of fair value through profit or loss category into amortised cost or fair value through other comprehensive income category	X.XX <sub>instant</sub>	IFRS 7.12C a Disclosure
Interest revenue recognised for assets reclassified out of fair value through profit or loss category into amortised cost or fair value through other comprehensive income category	X <sub>duration, credit</sub>	IFRS 7.12C b Disclosure
Fair value of financial assets reclassified out of fair value through profit or loss category into amortised cost or fair value through other comprehensive income category	X <sub>instant, debit</sub>	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 <sub>duration, credit</sub>	IFRS 7.12D b Disclosure
Fair value of financial assets reclassified out of fair value through other comprehensive income category into amortised cost category	X <sub>instant, debit</sub>	IFRS 7.12D a Disclosure

Fair value gain (loss) that would have been recognised in other comprehensive income if financial assets had not been reclassified	X <sub>duration, credit</sub>	IFRS 7.12D b Disclosure
Disclosure of offsetting of financial assets and financial liabilities [text block]	text block	IFRS 7 - Offsetting financial assets and financial liabilities Disclosure
Disclosure of offsetting of financial assets [text block]	text block	IFRS 7.13C Disclosure
Disclosure of offsetting of financial assets [abstract]		
Disclosure of offsetting of financial assets [table]	table	IFRS 7.13C Disclosure
Types of financial assets [axis]	axis	IFRS 7.B51 Disclosure, IFRS 7.B52 Disclosure
Financial assets, type [member]	member[default]	IFRS 7.B51 Disclosure, IFRS 7.B52 Disclosure
Counterparties [axis]	axis	IFRS 7.B52 Disclosure
Counterparties [member]	member[default]	IFRS 7.B52 Disclosure
Individually insignificant counterparties [member]	member	IFRS 7.B52 Disclosure
Disclosure of offsetting of financial assets [line items]	line items	
Net financial assets subject to offsetting, enforceable master netting arrangements or similar agreements [abstract]		
Net financial assets subject to offsetting, enforceable master netting arrangements or similar agreements in statement of financial position [abstract]		
Gross financial assets subject to offsetting, enforceable master netting arrangements or similar agreements	X <sub>instant, debit</sub>	IFRS 7.13C a Disclosure
Gross financial liabilities set off against financial assets subject to offsetting, enforceable master netting arrangements or similar agreements	(X) <sub>instant, credit</sub>	IFRS 7.13C b Disclosure
Net financial assets subject to offsetting, enforceable master netting arrangements or similar agreements in statement of financial position	X <sub>instant, debit</sub>	IFRS 7.13C c Disclosure
Amounts subject to enforceable master netting arrangement or similar agreement not set off against financial assets [abstract]		
Financial instruments subject to enforceable master netting arrangement or similar agreement not set off against financial assets	(X) <sub>instant, credit</sub>	IFRS 7.13C d (i) Example, IFRS 7.IG40D Example
Cash collateral received subject to enforceable master netting arrangement or similar agreement not set off against financial assets	(X) <sub>instant, credit</sub>	IFRS 7.13C d (ii) Example, IFRS 7.IG40D Example
Total amounts subject to enforceable master netting arrangement or similar agreement not set off against financial assets	(X) <sub>instant, credit</sub>	IFRS 7.13C d Disclosure
Net financial assets subject to offsetting, enforceable master netting arrangements or similar agreements	X <sub>instant, debit</sub>	IFRS 7.13C e Disclosure
Description of rights of set-off associated with financial assets subject to enforceable master netting arrangement or similar agreement	text	IFRS 7.13E Disclosure
Description of measurement differences for financial assets subject to offsetting, enforceable master netting arrangements or similar agreements	text	IFRS 7.B42 Disclosure
Disclosure of reconciliation of financial assets subject to offsetting, enforceable master netting arrangements or similar agreements to individual line items in statement of financial position [text block]	text block	IFRS 7.B46 Disclosure
Disclosure of offsetting of financial liabilities [text block]	text block	IFRS 7.13C Disclosure
Disclosure of offsetting of financial liabilities [abstract]		
Disclosure of offsetting of financial liabilities [table]	table	IFRS 7.13C Disclosure
Types of financial liabilities [axis]	axis	IFRS 7.B51 Disclosure, IFRS 7.B52 Disclosure
Financial liabilities, type [member]	member[default]	IFRS 7.B51 Disclosure, IFRS 7.B52 Disclosure
Counterparties [axis]	axis	IFRS 7.B52 Disclosure
Counterparties [member]	member[default]	IFRS 7.B52 Disclosure
Individually insignificant counterparties [member]	member	IFRS 7.B52 Disclosure
Disclosure of offsetting of financial liabilities [line items]	line items	
Net financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreements [abstract]		
Net financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreements in statement of financial position [abstract]		
Gross financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreements	X <sub>instant, credit</sub>	IFRS 7.13C a Disclosure
Gross financial assets set off against financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreements	(X) <sub>instant, debit</sub>	IFRS 7.13C b Disclosure
Net financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreements in statement of financial position	X <sub>instant, credit</sub>	IFRS 7.13C c Disclosure
Amounts subject to enforceable master netting arrangement or similar agreement not set off against financial liabilities [abstract]		
Financial instruments subject to enforceable master netting arrangement or similar agreement not set off against financial liabilities	(X) <sub>instant, debit</sub>	IFRS 7.13C d (i) Example, IFRS 7.IG40D Example



Cash collateral pledged subject to enforceable master netting arrangement or similar agreement not set off against financial liabilities	(X)instant, debit	IFRS 7.13C d (ii) Example, IFRS 7.IG40D Example
Total amounts subject to enforceable master netting arrangement or similar agreement not set off against financial liabilities	(X)instant, debit	IFRS 7.13C d Disclosure
Net financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreements	Xinstant, credit	IFRS 7.13C e Disclosure
Description of rights of set-off associated with financial liabilities subject to enforceable master netting arrangement or similar agreement	text	IFRS 7.13E Disclosure
Description of measurement differences for financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreements	text	IFRS 7.B42 Disclosure
Disclosure of reconciliation of financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreements to individual line items in statement of financial position [text block]	text block	IFRS 7.B46 Disclosure
Financial assets pledged as collateral for liabilities or contingent liabilities	Xinstant, debit	IFRS 7.14 a Disclosure
Description of terms and conditions of financial assets pledged as collateral for liabilities or contingent liabilities	text	IFRS 7.14 b Disclosure
Collateral held permitted to be sold or repledged in absence of default by owner of collateral, at fair value	Xinstant, debit	IFRS 7.15 a Disclosure
Collateral sold or repledged in absence of default by owner of collateral, at fair value	Xinstant, 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	Xinstant, 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	Xinstant, credit	IFRS 7.19 Disclosure
Explanation of whether breaches which permitted lender to demand accelerated repayment were remedied or terms of loans payable were renegotiated before financial statements were authorised for issue	text	IFRS 7.19 Disclosure
Income, expense, gains or losses of financial instruments [abstract]		
Gains (losses) on financial instruments [abstract]		
Gains (losses) on financial assets at fair value through profit or loss, designated upon initial recognition or subsequently	Xduration, credit	IFRS 7.20 a (i) Disclosure
Gains (losses) on financial assets at fair value through profit or loss, classified as held for trading	Xduration, credit	Expiry date 2023-01-01 IFRS 7.20 a (i) Disclosure
Gains (losses) on financial assets at fair value through profit or loss, mandatorily measured at fair value	Xduration, credit	IFRS 7.20 a (i) Disclosure
Total gains (losses) on financial assets at fair value through profit or loss	Xduration, credit	IFRS 7.20 a (i) Disclosure
Gains (losses) on financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently	Xduration, credit	IFRS 7.20 a (i) Disclosure
Gains (losses) recognised in other comprehensive income on financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently	Xduration, credit	IFRS 7.20 a (i) Disclosure
Gains (losses) recognised in profit or loss on financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently	Xduration, credit	IFRS 7.20 a (i) Disclosure
Gains (losses) on financial liabilities at fair value through profit or loss, classified as held for trading	Xduration, credit	IFRS 7.20 a (i) Disclosure
Total gains (losses) on financial liabilities at fair value through profit or loss	Xduration, credit	IFRS 7.20 a (i) Disclosure
Gains (losses) on held-to-maturity investments	Xduration, credit	Expiry date 2023-01-01 IFRS 7.20 a (iii) Disclosure
Gains (losses) on loans and receivables	Xduration, credit	Expiry date 2023-01-01 IFRS 7.20 a (iv) Disclosure
Gains (losses) on available-for-sale financial assets	Xduration, credit	Expiry date 2023-01-01 IFRS 7.20 a (ii) Disclosure
Gains (losses) on remeasuring available-for-sale financial assets, before tax	Xduration, credit	Expiry date 2023-01-01 IAS 1.91 b Disclosure, Expiry date 2023-01-01 IFRS 7.20 a (ii) Disclosure
Reclassification adjustments on available-for-sale financial assets, before tax	Xduration, debit	Expiry date 2023-01-01 IAS 1.92 Disclosure, Expiry date 2023-01-01 IFRS 7.20 a (ii) Disclosure
Gains (losses) on financial liabilities at amortised cost	Xduration, credit	IFRS 7.20 a (v) Disclosure
Gains (losses) on financial assets at amortised cost	Xduration, credit	IFRS 7.20 a (vi) Disclosure
Other comprehensive income, before tax, gains (losses) from investments in equity instruments	Xduration, credit	IAS 1.7 Disclosure, IAS 1.91 b Disclosure, IFRS 7.20 a (vii) Disclosure

Other comprehensive income, before tax, financial assets measured at fair value through other comprehensive income	X <sub>duration, credit</sub>	IAS 1.7 Disclosure, IAS 1.91 b Disclosure, IFRS 7.20 a (viii) Disclosure
Gains (losses) on financial assets measured at fair value through other comprehensive income, before tax	X <sub>duration, credit</sub>	IAS 1.91 b Disclosure, IFRS 7.20 a (viii) Disclosure
Reclassification adjustments on financial assets measured at fair value through other comprehensive income, before tax	X <sub>duration, debit</sub>	IAS 1.92 Disclosure, IFRS 7.20 a (viii) 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 <sub>duration, credit</sub>	Expiry date 2023-01-01 IFRS 7.20 b Disclosure
Interest expense for financial liabilities not at fair value through profit or loss	X <sub>duration, debit</sub>	IFRS 7.20 b Disclosure
Interest revenue for financial assets measured at amortised cost	X <sub>duration, credit</sub>	IFRS 7.20 b Disclosure
Interest revenue for financial assets measured at fair value through other comprehensive income	X <sub>duration, credit</sub>	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 <sub>duration, credit</sub>	Expiry date 2023-01-01 IFRS 7.20 c (i) Disclosure
Fee income (expense) arising from trust and fiduciary activities	X <sub>duration, credit</sub>	IFRS 7.20 c (ii) Disclosure
Fee income arising from financial assets not at fair value through profit or loss	X <sub>duration, credit</sub>	IFRS 7.20 c (i) Disclosure
Fee expense arising from financial liabilities not at fair value through profit or loss	X <sub>duration, debit</sub>	IFRS 7.20 c (i) Disclosure
Interest income on impaired financial assets accrued [abstract]		
Interest income on impaired financial assets accrued	X <sub>duration, credit</sub>	Expiry date 2023-01-01 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 <sub>duration, credit</sub>	IFRS 7.20A Disclosure
Losses arising from derecognition of financial assets measured at amortised cost	(X) <sub>duration, debit</sub>	IFRS 7.20A Disclosure
Net gain (loss) arising from derecognition of financial assets measured at amortised cost	X <sub>duration, credit</sub>	IAS 1.82 aa Disclosure
Description of reason for derecognition of financial assets measured at amortised cost	text	IFRS 7.20A Disclosure
Disclosure of hedge accounting [text block]	text block	Expiry date 2023-01-01 IFRS 7.22 Disclosure
Disclosure of detailed information about hedges [text block]	text block	Expiry date 2023-01-01 IFRS 7.22 Disclosure
Disclosure of detailed information about hedges [abstract]		
Disclosure of detailed information about hedges [table]	table	Expiry date 2023-01-01 IFRS 7.22 Disclosure
Types of hedges [axis]	axis	Expiry date 2023-01-01 IFRS 7.22 Disclosure, IFRS 7.24A Disclosure, IFRS 7.24B Disclosure, IFRS 7.24C Disclosure
Hedges [member]	member[default]	Expiry date 2023-01-01 IFRS 7.22 Disclosure, IFRS 7.24A Disclosure, IFRS 7.24B Disclosure, IFRS 7.24C Disclosure
Fair value hedges [member]	member	IAS 39.86 a Disclosure, IFRS 7.24A Disclosure, IFRS 7.24B Disclosure, IFRS 7.24C Disclosure
Cash flow hedges [member]	member	IAS 39.86 b Disclosure, IFRS 7.24A Disclosure, IFRS 7.24B Disclosure, IFRS 7.24C Disclosure
Hedges of net investment in foreign operations [member]	member	IAS 39.86 c Disclosure, IFRS 7.24A Disclosure, IFRS 7.24B Disclosure, IFRS 7.24C Disclosure
Disclosure of detailed information about hedges [line items]	line items	
Description of type of hedge	text	Expiry date 2023-01-01 IFRS 7.22 a Disclosure
Description of financial instruments designated as hedging instruments	text	Expiry date 2023-01-01 IFRS 7.22 b Disclosure
Financial instruments designated as hedging instruments, at fair value	X <sub>instant</sub>	Expiry date 2023-01-01 IFRS 7.22 b Disclosure
Description of nature of risks being hedged	text	Expiry date 2023-01-01 IFRS 7.22 c Disclosure
Description of periods when cash flows expected to occur	text	Expiry date 2023-01-01 IFRS 7.23 a Disclosure
Description of periods when cash flows affect profit or loss	text	Expiry date 2023-01-01 IFRS 7.23 a Disclosure
Description of forecast transactions for which hedge accounting had been used in previous period but which are no longer expected to occur	text	IFRS 7.23F Disclosure, Expiry date 2023-01-01 IFRS 7.23 b Disclosure
Gains (losses) on hedging instrument, fair value hedges	X <sub>duration, credit</sub>	Expiry date 2023-01-01 IFRS 7.24 a (i) Disclosure
Gains (losses) on hedged item attributable to hedged risk, fair value hedges	X <sub>duration, credit</sub>	Expiry date 2023-01-01 IFRS 7.24 a (ii) Disclosure
Gains (losses) on ineffectiveness of cash flow hedges recognised in profit or loss	X <sub>duration, credit</sub>	Expiry date 2023-01-01 IFRS 7.24 b Disclosure
Gains (losses) on ineffectiveness of hedges of net investments in foreign operations recognised in profit or loss	X <sub>duration, credit</sub>	Expiry date 2023-01-01 IFRS 7.24 c Disclosure
Disclosure of general hedge accounting [text block]	text block	IFRS 7 - Hedge accounting Disclosure
Description of cross-reference to disclosures about hedge accounting presented outside financial statements	text	IFRS 7.21B Disclosure
Disclosure of risk management strategy related to hedge accounting [text block]	text block	IFRS 7.22A Disclosure
Disclosure of risk management strategy related to hedge accounting [abstract]		
Disclosure of risk management strategy related to hedge accounting [table]	table	IFRS 7.22A Disclosure

Types of risks [axis]	axis	Effective 2023-01-01 IFRS 17.124 Disclosure, Effective 2023-01-01 IFRS 17.125 Disclosure, Effective 2023-01-01 IFRS 17.127 Disclosure, Effective 2023-01-01 IFRS 17.128 a Disclosure, IFRS 7.21C Disclosure, IFRS 7.33 Disclosure, IFRS 7.34 Disclosure
Risks [member]	member[default]	Effective 2023-01-01 IFRS 17.124 Disclosure, Effective 2023-01-01 IFRS 17.125 Disclosure, Effective 2023-01-01 IFRS 17.127 Disclosure, Effective 2023-01-01 IFRS 17.128 a Disclosure, IFRS 7.21C Disclosure, IFRS 7.33 Disclosure, IFRS 7.34 Disclosure
Credit risk [member]	member	Effective 2023-01-01 IFRS 17.124 Disclosure, Effective 2023-01-01 IFRS 17.125 Disclosure, Effective 2023-01-01 IFRS 17.127 Disclosure, IFRS 7.32 Example
Liquidity risk [member]	member	Effective 2023-01-01 IFRS 17.124 Disclosure, Effective 2023-01-01 IFRS 17.125 Disclosure, Effective 2023-01-01 IFRS 17.127 Disclosure, IFRS 7.32 Example
Market risk [member]	member	Effective 2023-01-01 IFRS 17.124 Disclosure, Effective 2023-01-01 IFRS 17.125 Disclosure, Effective 2023-01-01 IFRS 17.127 Disclosure, Effective 2023-01-01 IFRS 17.128 a (ii) Disclosure, IFRS 7.32 Example
Currency risk [member]	member	Effective 2023-01-01 IFRS 17.124 Disclosure, Effective 2023-01-01 IFRS 17.125 Disclosure, Effective 2023-01-01 IFRS 17.127 Disclosure, Effective 2023-01-01 IFRS 17.128 a (ii) Disclosure, IFRS 7 - Defined terms Disclosure
Interest rate risk [member]	member	Effective 2023-01-01 IFRS 17.124 Disclosure, Effective 2023-01-01 IFRS 17.125 Disclosure, Effective 2023-01-01 IFRS 17.127 Disclosure, Effective 2023-01-01 IFRS 17.128 a (ii) Disclosure, IFRS 7 - Defined terms Disclosure
Other price risk [member]	member	Effective 2023-01-01 IFRS 17.124 Disclosure, Effective 2023-01-01 IFRS 17.125 Disclosure, Effective 2023-01-01 IFRS 17.127 Disclosure, Effective 2023-01-01 IFRS 17.128 a (ii) Disclosure, IFRS 7 - Defined terms Disclosure
Equity price risk [member]	member	IFRS 7.40 a Example, IFRS 7.IG32 Example
Commodity price risk [member]	member	IFRS 7.40 a Example, IFRS 7.IG32 Example
Prepayment risk [member]	member	IFRS 7.40 a Example, IFRS 7.IG32 Example
Residual value risk [member]	member	IFRS 7.40 a Example, IFRS 7.IG32 Example
Risk diversification effect [member]	member	IFRS 7.32 Common practice
Disclosure of risk management strategy related to hedge accounting [line items]	line items	
Explanation of risk management strategy related to hedge accounting [text block]	text block	IFRS 7.22A Disclosure
Description of hedging instruments used to hedge risk exposures and how they are used	text	IFRS 7.22B a Disclosure
Description of how entity determines economic relationship between hedged item and hedging instrument for purpose of assessing hedge effectiveness	text	IFRS 7.22B b Disclosure
Description of how entity establishes hedge ratio and what sources of hedge ineffectiveness are	text	IFRS 7.22B c Disclosure
Information about how entity determined risk component designated as hedged item [text block]	text block	IFRS 7.22C a Disclosure
Information about how designated risk component relates to hedged item in its entirety [text block]	text block	IFRS 7.22C b Disclosure
Information about ultimate risk management strategy in relation to hedging relationships that entity frequently resets	text	IFRS 7.23C b (i) Disclosure
Description of how entity reflects its risk management strategy by using hedge accounting and designating hedging relationships that it frequently resets	text	IFRS 7.23C b (ii) Disclosure
Indication of how frequently hedging relationships are discontinued and restarted	text	IFRS 7.23C b (iii) Disclosure
Description of fact and reason why volume of hedging relationships to which exemption in IFRS 7.23C applies is unrepresentative of normal volumes	text	IFRS 7.24D Disclosure
Disclosure of information about terms and conditions of hedging instruments and how they affect future cash flows [text block]	text block	IFRS 7.23A Disclosure
Disclosure of information about terms and conditions of hedging instruments and how they affect future cash flows [abstract]		
Disclosure of information about terms and conditions of hedging instruments and how they affect future cash flows [table]	table	IFRS 7.23A Disclosure

Types of risks [axis]	axis	Effective 2023-01-01 IFRS 17.124 Disclosure, Effective 2023-01-01 IFRS 17.125 Disclosure, Effective 2023-01-01 IFRS 17.127 Disclosure, Effective 2023-01-01 IFRS 17.128 a Disclosure, IFRS 7.21C Disclosure, IFRS 7.33 Disclosure, IFRS 7.34 Disclosure
Risks [member]	member[default]	Effective 2023-01-01 IFRS 17.124 Disclosure, Effective 2023-01-01 IFRS 17.125 Disclosure, Effective 2023-01-01 IFRS 17.127 Disclosure, Effective 2023-01-01 IFRS 17.128 a Disclosure, IFRS 7.21C Disclosure, IFRS 7.33 Disclosure, IFRS 7.34 Disclosure
Credit risk [member]	member	Effective 2023-01-01 IFRS 17.124 Disclosure, Effective 2023-01-01 IFRS 17.125 Disclosure, Effective 2023-01-01 IFRS 17.127 Disclosure, IFRS 7.32 Example
Liquidity risk [member]	member	Effective 2023-01-01 IFRS 17.124 Disclosure, Effective 2023-01-01 IFRS 17.125 Disclosure, Effective 2023-01-01 IFRS 17.127 Disclosure, IFRS 7.32 Example
Market risk [member]	member	Effective 2023-01-01 IFRS 17.124 Disclosure, Effective 2023-01-01 IFRS 17.125 Disclosure, Effective 2023-01-01 IFRS 17.127 Disclosure, Effective 2023-01-01 IFRS 17.128 a (ii) Disclosure, IFRS 7.32 Example
Currency risk [member]	member	Effective 2023-01-01 IFRS 17.124 Disclosure, Effective 2023-01-01 IFRS 17.125 Disclosure, Effective 2023-01-01 IFRS 17.127 Disclosure, Effective 2023-01-01 IFRS 17.128 a (ii) Disclosure, IFRS 7 - Defined terms Disclosure
Interest rate risk [member]	member	Effective 2023-01-01 IFRS 17.124 Disclosure, Effective 2023-01-01 IFRS 17.125 Disclosure, Effective 2023-01-01 IFRS 17.127 Disclosure, Effective 2023-01-01 IFRS 17.128 a (ii) Disclosure, IFRS 7 - Defined terms Disclosure
Other price risk [member]	member	Effective 2023-01-01 IFRS 17.124 Disclosure, Effective 2023-01-01 IFRS 17.125 Disclosure, Effective 2023-01-01 IFRS 17.127 Disclosure, Effective 2023-01-01 IFRS 17.128 a (ii) Disclosure, IFRS 7 - Defined terms Disclosure
Equity price risk [member]	member	IFRS 7.40 a Example, IFRS 7.IG32 Example
Commodity price risk [member]	member	IFRS 7.40 a Example, IFRS 7.IG32 Example
Prepayment risk [member]	member	IFRS 7.40 a Example, IFRS 7.IG32 Example
Residual value risk [member]	member	IFRS 7.40 a Example, IFRS 7.IG32 Example
Risk diversification effect [member]	member	IFRS 7.32 Common practice
Hedging instruments [axis]	axis	IFRS 7.23A Disclosure, IFRS 7.24A Disclosure
Hedging instruments [member]	member[default]	IFRS 7.23A Disclosure, IFRS 7.24A Disclosure
Maturity [axis]	axis	IAS 1.61 Disclosure, IAS 19.147 c Example, IFRS 15.120 b (i) Disclosure, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2023-01-01 IFRS 17.109 Disclosure, Effective 2023-01-01 IFRS 17.109A Disclosure, Effective 2023-01-01 IFRS 17.120 Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, IFRS 7.23B a Disclosure, IFRS 7.42E e Disclosure, IFRS 7.B11 Example
Aggregated time bands [member]	member[default]	IAS 1.61 Disclosure, IAS 19.147 c Example, IFRS 15.120 b (i) Disclosure, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2023-01-01 IFRS 17.109 Disclosure, Effective 2023-01-01 IFRS 17.109A Disclosure, Effective 2023-01-01 IFRS 17.120 Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, IFRS 7.23B a Disclosure, IFRS 7.B11 Example, IFRS 7.B35 Example
Not later than one year [member]	member	IAS 1.61 a Disclosure, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example, IFRS 7.IG31A Example
Not later than three months [member]	member	IAS 1.112 c Common practice, Expiry date 2023-01-01 IFRS 7.37 a Example, Expiry date 2023-01-01 IFRS 7.IG28 a Example
Not later than one month [member]	member	IFRS 7.B11 a Example, IFRS 7.B35 a Example, IFRS 7.IG31A Example

Later than one month and not later than three months [member]	member	IFRS 7.B11 b Example, IFRS 7.B35 b Example, IFRS 7.IG31A 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	Expiry date 2023-01-01 IFRS 7.37 a Example, IFRS 7.B11 Example, IFRS 7.B35 c Example, Expiry date 2023-01-01 IFRS 7.IG28 b Example, IFRS 7.IG31A Example
Later than six months and not later than one year [member]	member	Expiry date 2023-01-01 IFRS 7.37 a Example, IFRS 7.B11 Example, IFRS 7.B35 d Example, Expiry date 2023-01-01 IFRS 7.IG28 c Example, IFRS 7.IG31A Example
Later than one year [member]	member	IAS 1.61 b Disclosure, Expiry date 2023-01-01 IFRS 7.37 a Example, Expiry date 2023-01-01 IFRS 7.IG28 d Example
Later than one year and not later than five years [member]	member	IFRS 7.B11 d Example, IFRS 7.IG31A Example
Later than one year and not later than three years [member]	member	IFRS 7.B11 Example, IFRS 7.B35 e Example, IFRS 7.IG31A Example
Later than one year and not later than two years [member]	member	IAS 1.112 c Common practice, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than two years and not later than three years [member]	member	IAS 1.112 c Common practice, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than three years and not later than five years [member]	member	IFRS 7.B11 Example, IFRS 7.B35 f Example, IFRS 7.IG31A Example
Later than three years and not later than four years [member]	member	IAS 1.112 c Common practice, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than four years and not later than five years [member]	member	IAS 1.112 c Common practice, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than five years [member]	member	IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example, IFRS 7.B35 g Example, IFRS 7.IG31A Example
Later than five years and not later than ten years [member]	member	IAS 1.112 c Common practice, IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than five years and not later than seven years [member]	member	IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than seven years and not later than ten years [member]	member	IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than ten years [member]	member	IAS 1.112 c Common practice, IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than ten years and not later than fifteen years [member]	member	IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than fifteen years and not later than twenty years [member]	member	IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than twenty years and not later than twenty-five years [member]	member	IFRS 7.B11 Example, IFRS 7.IG31A Example
Disclosure of information about terms and conditions of hedging instruments and how they affect future cash flows [line items]	line items	
Nominal amount of hedging instrument	X.XX <sub>instant</sub>	IFRS 7.23B a Disclosure, IFRS 7.24A d Disclosure
Average price of hedging instrument	X.XX <sub>instant</sub>	IFRS 7.23B b Disclosure
Average rate of hedging instrument	X.XX <sub>instant</sub>	IFRS 7.23B b Disclosure
Description of sources of hedge ineffectiveness expected to affect hedging relationship	text	IFRS 7.23D Disclosure
Description of sources of hedge ineffectiveness that emerged in hedging relationship	text	IFRS 7.23E Disclosure
Explanation of hedge ineffectiveness resulting from sources that emerged in hedging relationship	text	IFRS 7.23E Disclosure
Description of forecast transactions for which hedge accounting had been used in previous period but which are no longer expected to occur	text	IFRS 7.23F Disclosure, Expiry date 2023-01-01 IFRS 7.23 b Disclosure
Disclosure of detailed information about hedging instruments [text block]	text block	IFRS 7.24A Disclosure
Disclosure of detailed information about hedging instruments [abstract]		
Disclosure of detailed information about hedging instruments [table]	table	IFRS 7.24A Disclosure

Types of risks [axis]	axis	Effective 2023-01-01 IFRS 17.124 Disclosure, Effective 2023-01-01 IFRS 17.125 Disclosure, Effective 2023-01-01 IFRS 17.127 Disclosure, Effective 2023-01-01 IFRS 17.128 a Disclosure, IFRS 7.21C Disclosure, IFRS 7.33 Disclosure, IFRS 7.34 Disclosure
Risks [member]	member[default]	Effective 2023-01-01 IFRS 17.124 Disclosure, Effective 2023-01-01 IFRS 17.125 Disclosure, Effective 2023-01-01 IFRS 17.127 Disclosure, Effective 2023-01-01 IFRS 17.128 a Disclosure, IFRS 7.21C Disclosure, IFRS 7.33 Disclosure, IFRS 7.34 Disclosure
Credit risk [member]	member	Effective 2023-01-01 IFRS 17.124 Disclosure, Effective 2023-01-01 IFRS 17.125 Disclosure, Effective 2023-01-01 IFRS 17.127 Disclosure, IFRS 7.32 Example
Liquidity risk [member]	member	Effective 2023-01-01 IFRS 17.124 Disclosure, Effective 2023-01-01 IFRS 17.125 Disclosure, Effective 2023-01-01 IFRS 17.127 Disclosure, IFRS 7.32 Example
Market risk [member]	member	Effective 2023-01-01 IFRS 17.124 Disclosure, Effective 2023-01-01 IFRS 17.125 Disclosure, Effective 2023-01-01 IFRS 17.127 Disclosure, Effective 2023-01-01 IFRS 17.128 a (ii) Disclosure, IFRS 7.32 Example
Currency risk [member]	member	Effective 2023-01-01 IFRS 17.124 Disclosure, Effective 2023-01-01 IFRS 17.125 Disclosure, Effective 2023-01-01 IFRS 17.127 Disclosure, Effective 2023-01-01 IFRS 17.128 a (ii) Disclosure, IFRS 7 - Defined terms Disclosure
Interest rate risk [member]	member	Effective 2023-01-01 IFRS 17.124 Disclosure, Effective 2023-01-01 IFRS 17.125 Disclosure, Effective 2023-01-01 IFRS 17.127 Disclosure, Effective 2023-01-01 IFRS 17.128 a (ii) Disclosure, IFRS 7 - Defined terms Disclosure
Other price risk [member]	member	Effective 2023-01-01 IFRS 17.124 Disclosure, Effective 2023-01-01 IFRS 17.125 Disclosure, Effective 2023-01-01 IFRS 17.127 Disclosure, Effective 2023-01-01 IFRS 17.128 a (ii) Disclosure, IFRS 7 - Defined terms Disclosure
Equity price risk [member]	member	IFRS 7.40 a Example, IFRS 7.IG32 Example
Commodity price risk [member]	member	IFRS 7.40 a Example, IFRS 7.IG32 Example
Prepayment risk [member]	member	IFRS 7.40 a Example, IFRS 7.IG32 Example
Residual value risk [member]	member	IFRS 7.40 a Example, IFRS 7.IG32 Example
Risk diversification effect [member]	member	IFRS 7.32 Common practice
Types of hedges [axis]	axis	Expiry date 2023-01-01 IFRS 7.22 Disclosure, IFRS 7.24A Disclosure, IFRS 7.24B Disclosure, IFRS 7.24C Disclosure
Hedges [member]	member[default]	Expiry date 2023-01-01 IFRS 7.22 Disclosure, IFRS 7.24A Disclosure, IFRS 7.24B Disclosure, IFRS 7.24C Disclosure
Fair value hedges [member]	member	IAS 39.86 a Disclosure, IFRS 7.24A Disclosure, IFRS 7.24B Disclosure, IFRS 7.24C Disclosure
Cash flow hedges [member]	member	IAS 39.86 b Disclosure, IFRS 7.24A Disclosure, IFRS 7.24B Disclosure, IFRS 7.24C Disclosure
Hedges of net investment in foreign operations [member]	member	IAS 39.86 c Disclosure, IFRS 7.24A Disclosure, IFRS 7.24B Disclosure, IFRS 7.24C Disclosure
Hedging instruments [axis]	axis	IFRS 7.23A Disclosure, IFRS 7.24A Disclosure
Hedging instruments [member]	member[default]	IFRS 7.23A Disclosure, IFRS 7.24A Disclosure
Disclosure of detailed information about hedging instruments [line items]	line items	
Hedging instrument, assets	X <sub>instant, debit</sub>	IFRS 7.24A a Disclosure
Hedging instrument, liabilities	X <sub>instant, credit</sub>	IFRS 7.24A a Disclosure
Description of line item in statement of financial position that includes hedging instrument	text	IFRS 7.24A b Disclosure
Gain (loss) on change in fair value of hedging instrument used as basis for recognising hedge ineffectiveness	X <sub>duration, credit</sub>	IFRS 7.24A c Disclosure
Nominal amount of hedging instrument	X.XX <sub>instant</sub>	IFRS 7.23B a Disclosure, IFRS 7.24A d Disclosure
Disclosure of detailed information about hedged items [text block]	text block	IFRS 7.24B Disclosure
Disclosure of detailed information about hedged items [abstract]		

Disclosure of detailed information about hedged items [table]	table	IFRS 7.24B Disclosure
Types of risks [axis]	axis	Effective 2023-01-01 IFRS 17.124 Disclosure, Effective 2023-01-01 IFRS 17.125 Disclosure, Effective 2023-01-01 IFRS 17.127 Disclosure, Effective 2023-01-01 IFRS 17.128 a Disclosure, IFRS 7.21C Disclosure, IFRS 7.33 Disclosure, IFRS 7.34 Disclosure
Risks [member]	member[default]	Effective 2023-01-01 IFRS 17.124 Disclosure, Effective 2023-01-01 IFRS 17.125 Disclosure, Effective 2023-01-01 IFRS 17.127 Disclosure, Effective 2023-01-01 IFRS 17.128 a Disclosure, IFRS 7.21C Disclosure, IFRS 7.33 Disclosure, IFRS 7.34 Disclosure
Credit risk [member]	member	Effective 2023-01-01 IFRS 17.124 Disclosure, Effective 2023-01-01 IFRS 17.125 Disclosure, Effective 2023-01-01 IFRS 17.127 Disclosure, IFRS 7.32 Example
Liquidity risk [member]	member	Effective 2023-01-01 IFRS 17.124 Disclosure, Effective 2023-01-01 IFRS 17.125 Disclosure, Effective 2023-01-01 IFRS 17.127 Disclosure, IFRS 7.32 Example
Market risk [member]	member	Effective 2023-01-01 IFRS 17.124 Disclosure, Effective 2023-01-01 IFRS 17.125 Disclosure, Effective 2023-01-01 IFRS 17.127 Disclosure, Effective 2023-01-01 IFRS 17.128 a (ii) Disclosure, IFRS 7.32 Example
Currency risk [member]	member	Effective 2023-01-01 IFRS 17.124 Disclosure, Effective 2023-01-01 IFRS 17.125 Disclosure, Effective 2023-01-01 IFRS 17.127 Disclosure, Effective 2023-01-01 IFRS 17.128 a (ii) Disclosure, IFRS 7 - Defined terms Disclosure
Interest rate risk [member]	member	Effective 2023-01-01 IFRS 17.124 Disclosure, Effective 2023-01-01 IFRS 17.125 Disclosure, Effective 2023-01-01 IFRS 17.127 Disclosure, Effective 2023-01-01 IFRS 17.128 a (ii) Disclosure, IFRS 7 - Defined terms Disclosure
Other price risk [member]	member	Effective 2023-01-01 IFRS 17.124 Disclosure, Effective 2023-01-01 IFRS 17.125 Disclosure, Effective 2023-01-01 IFRS 17.127 Disclosure, Effective 2023-01-01 IFRS 17.128 a (ii) Disclosure, IFRS 7 - Defined terms Disclosure
Equity price risk [member]	member	IFRS 7.40 a Example, IFRS 7.IG32 Example
Commodity price risk [member]	member	IFRS 7.40 a Example, IFRS 7.IG32 Example
Prepayment risk [member]	member	IFRS 7.40 a Example, IFRS 7.IG32 Example
Residual value risk [member]	member	IFRS 7.40 a Example, IFRS 7.IG32 Example
Risk diversification effect [member]	member	IFRS 7.32 Common practice
Types of hedges [axis]	axis	Expiry date 2023-01-01 IFRS 7.22 Disclosure, IFRS 7.24A Disclosure, IFRS 7.24B Disclosure, IFRS 7.24C Disclosure
Hedges [member]	member[default]	Expiry date 2023-01-01 IFRS 7.22 Disclosure, IFRS 7.24A Disclosure, IFRS 7.24B Disclosure, IFRS 7.24C Disclosure
Fair value hedges [member]	member	IAS 39.86 a Disclosure, IFRS 7.24A Disclosure, IFRS 7.24B Disclosure, IFRS 7.24C Disclosure
Cash flow hedges [member]	member	IAS 39.86 b Disclosure, IFRS 7.24A Disclosure, IFRS 7.24B Disclosure, IFRS 7.24C Disclosure
Hedges of net investment in foreign operations [member]	member	IAS 39.86 c Disclosure, IFRS 7.24A Disclosure, IFRS 7.24B Disclosure, IFRS 7.24C Disclosure
Hedged items [axis]	axis	IFRS 7.24B Disclosure
Hedged items [member]	member[default]	IFRS 7.24B Disclosure
Disclosure of detailed information about hedged items [line items]	line items	
Hedged item, assets	X <sub>instant, debit</sub>	IFRS 7.24B a (i) Disclosure
Hedged item, liabilities	X <sub>instant, credit</sub>	IFRS 7.24B a (i) Disclosure
Accumulated fair value hedge adjustment on hedged item included in carrying amount, assets	X <sub>instant, debit</sub>	IFRS 7.24B a (ii) Disclosure
Accumulated fair value hedge adjustment on hedged item included in carrying amount, liabilities	X <sub>instant, credit</sub>	IFRS 7.24B a (ii) Disclosure
Description of line item in statement of financial position that includes hedged item	text	IFRS 7.24B a (iii) Disclosure

Gain (loss) on change in fair value of hedged item used as basis for recognising hedge ineffectiveness	X <sub>duration, credit</sub>	IFRS 7.24B a (iv) Disclosure, IFRS 7.24B b (i) Disclosure
Accumulated fair value hedge adjustment remaining in statement of financial position for hedged item that ceased to be adjusted for hedging gains and losses, assets	X <sub>instant, debit</sub>	IFRS 7.24B a (v) Disclosure
Accumulated fair value hedge adjustment remaining in statement of financial position for hedged item that ceased to be adjusted for hedging gains and losses, liabilities	X <sub>instant, credit</sub>	IFRS 7.24B a (v) Disclosure
Reserve of cash flow hedges, continuing hedges	X <sub>instant, credit</sub>	IFRS 7.24B b (ii) Disclosure
Reserve of exchange differences on translation, continuing hedges	X <sub>instant, credit</sub>	IFRS 7.24B b (ii) Disclosure
Reserve of cash flow hedges, hedging relationships for which hedge accounting is no longer applied	X <sub>instant, credit</sub>	IFRS 7.24B b (iii) Disclosure
Reserve of exchange differences on translation, hedging relationships for which hedge accounting is no longer applied	X <sub>instant, credit</sub>	IFRS 7.24B b (iii) Disclosure
Disclosure of information about amounts that affected statement of comprehensive income as result of hedge accounting [text block]	text block	IFRS 7.24C Disclosure
Disclosure of information about amounts that affected statement of comprehensive income as result of hedge accounting [abstract]		
Disclosure of information about amounts that affected statement of comprehensive income as result of hedge accounting [table]	table	IFRS 7.24C Disclosure
Types of risks [axis]	axis	Effective 2023-01-01 IFRS 17.124 Disclosure, Effective 2023-01-01 IFRS 17.125 Disclosure, Effective 2023-01-01 IFRS 17.127 Disclosure, Effective 2023-01-01 IFRS 17.128 a Disclosure, IFRS 7.21C Disclosure, IFRS 7.33 Disclosure, IFRS 7.34 Disclosure
Risks [member]	member[default]	Effective 2023-01-01 IFRS 17.124 Disclosure, Effective 2023-01-01 IFRS 17.125 Disclosure, Effective 2023-01-01 IFRS 17.127 Disclosure, Effective 2023-01-01 IFRS 17.128 a Disclosure, IFRS 7.21C Disclosure, IFRS 7.33 Disclosure, IFRS 7.34 Disclosure
Credit risk [member]	member	Effective 2023-01-01 IFRS 17.124 Disclosure, Effective 2023-01-01 IFRS 17.125 Disclosure, Effective 2023-01-01 IFRS 17.127 Disclosure, IFRS 7.32 Example
Liquidity risk [member]	member	Effective 2023-01-01 IFRS 17.124 Disclosure, Effective 2023-01-01 IFRS 17.125 Disclosure, Effective 2023-01-01 IFRS 17.127 Disclosure, IFRS 7.32 Example
Market risk [member]	member	Effective 2023-01-01 IFRS 17.124 Disclosure, Effective 2023-01-01 IFRS 17.125 Disclosure, Effective 2023-01-01 IFRS 17.127 Disclosure, Effective 2023-01-01 IFRS 17.128 a (ii) Disclosure, IFRS 7.32 Example
Currency risk [member]	member	Effective 2023-01-01 IFRS 17.124 Disclosure, Effective 2023-01-01 IFRS 17.125 Disclosure, Effective 2023-01-01 IFRS 17.127 Disclosure, Effective 2023-01-01 IFRS 17.128 a (ii) Disclosure, IFRS 7 - Defined terms Disclosure
Interest rate risk [member]	member	Effective 2023-01-01 IFRS 17.124 Disclosure, Effective 2023-01-01 IFRS 17.125 Disclosure, Effective 2023-01-01 IFRS 17.127 Disclosure, Effective 2023-01-01 IFRS 17.128 a (ii) Disclosure, IFRS 7 - Defined terms Disclosure
Other price risk [member]	member	Effective 2023-01-01 IFRS 17.124 Disclosure, Effective 2023-01-01 IFRS 17.125 Disclosure, Effective 2023-01-01 IFRS 17.127 Disclosure, Effective 2023-01-01 IFRS 17.128 a (ii) Disclosure, IFRS 7 - Defined terms Disclosure
Equity price risk [member]	member	IFRS 7.40 a Example, IFRS 7.IG32 Example
Commodity price risk [member]	member	IFRS 7.40 a Example, IFRS 7.IG32 Example
Prepayment risk [member]	member	IFRS 7.40 a Example, IFRS 7.IG32 Example
Residual value risk [member]	member	IFRS 7.40 a Example, IFRS 7.IG32 Example
Risk diversification effect [member]	member	IFRS 7.32 Common practice
Types of hedges [axis]	axis	Expiry date 2023-01-01 IFRS 7.22 Disclosure, IFRS 7.24A Disclosure, IFRS 7.24B Disclosure, IFRS 7.24C Disclosure
Hedges [member]	member[default]	Expiry date 2023-01-01 IFRS 7.22 Disclosure, IFRS 7.24A Disclosure, IFRS 7.24B Disclosure, IFRS 7.24C Disclosure



Fair value hedges [member]	member	IAS 39.86 a Disclosure, IFRS 7.24A Disclosure, IFRS 7.24B Disclosure, IFRS 7.24C Disclosure
Cash flow hedges [member]	member	IAS 39.86 b Disclosure, IFRS 7.24A Disclosure, IFRS 7.24B Disclosure, IFRS 7.24C Disclosure
Hedges of net investment in foreign operations [member]	member	IAS 39.86 c Disclosure, IFRS 7.24A Disclosure, IFRS 7.24B Disclosure, IFRS 7.24C Disclosure
Disclosure of information about amounts that affected statement of comprehensive income as result of hedge accounting [line items]	line items	
Gain (loss) on hedge ineffectiveness [abstract]		
Gain (loss) on hedge ineffectiveness recognised in profit or loss	X <sub>duration, credit</sub>	IFRS 7.24C a (i) Disclosure, IFRS 7.24C b (ii) Disclosure
Gain (loss) on hedge ineffectiveness recognised in other comprehensive income	X <sub>duration, credit</sub>	IFRS 7.24C a (i) Disclosure
Total gain (loss) on hedge ineffectiveness	X <sub>duration, credit</sub>	IFRS 7.24C a (i) Disclosure
Description of line item in statement of comprehensive income that includes recognised hedge ineffectiveness	text	IFRS 7.24C a (ii) Disclosure, IFRS 7.24C b (iii) Disclosure
Gains (losses) on cash flow hedges, net of tax	X <sub>duration, credit</sub>	IAS 1.91 a Disclosure, Expiry date 2023-01-01 IFRS 7.23 c Disclosure, IFRS 7.24C b (i) Disclosure, IFRS 7.24E a Disclosure
Gains (losses) on hedges of net investments in foreign operations, net of tax	X <sub>duration, credit</sub>	IAS 1.91 a Disclosure, IAS 39.102 a Disclosure, IFRS 7.24C b (i) Disclosure, IFRS 7.24E a Disclosure, IFRS 9.6.5.13 a Disclosure
Reclassification adjustments on cash flow hedges, net of tax	X <sub>duration, debit</sub>	IAS 1.92 Disclosure, Expiry date 2023-01-01 IFRS 7.23 d Disclosure, IFRS 7.24C b (iv) Disclosure, IFRS 7.24E a Disclosure
Reclassification adjustments on cash flow hedges for which hedged future cash flows are no longer expected to occur, net of tax	X <sub>duration, debit</sub>	IFRS 7.24C b (iv) Disclosure, IFRS 7.24E a Disclosure
Reclassification adjustments on cash flow hedges for which hedged item affected profit or loss, net of tax	X <sub>duration, debit</sub>	IFRS 7.24C b (iv) Disclosure, IFRS 7.24E a Disclosure
Reclassification adjustments on hedges of net investments in foreign operations, net of tax	X <sub>duration, debit</sub>	IAS 1.92 Disclosure, IAS 39.102 Disclosure, IFRS 7.24C b (iv) Disclosure, IFRS 7.24E a Disclosure, IFRS 9.6.5.14 Disclosure
Description of line item in statement of comprehensive income that includes reclassification adjustments	text	IFRS 7.24C b (v) Disclosure
Hedging gains (losses) for hedge of group of items with offsetting risk positions	X <sub>duration, credit</sub>	IFRS 7.24C b (vi) Disclosure, IFRS 9.6.6.4 Disclosure
Disclosure of information about credit exposures designated as measured at fair value through profit or loss [text block]	text block	IFRS 7.24G Disclosure
Disclosure of information about credit exposures designated as measured at fair value through profit or loss [abstract]		
Disclosure of information about credit exposures designated as measured at fair value through profit or loss [table]	table	IFRS 7.24G Disclosure
Financial instruments measured at fair value through profit or loss because credit derivative is used to manage credit risk [axis]	axis	IFRS 7.24G Disclosure
Financial instruments measured at fair value through profit or loss because credit derivative is used to manage credit risk [member]	member[default]	IFRS 7.24G Disclosure
Disclosure of information about credit exposures designated as measured at fair value through profit or loss [line items]	line items	
Reconciliation of nominal amount of credit derivative [abstract]		
Credit derivative, nominal amount at beginning of period	X <sub>instant</sub>	IFRS 7.24G a Disclosure
Changes in nominal amount of credit derivative [abstract]		
Total increase (decrease) in credit derivative, nominal amount	X <sub>duration</sub>	IFRS 7.24G a Disclosure
Credit derivative, nominal amount at end of period	X <sub>instant</sub>	IFRS 7.24G a Disclosure
Reconciliation of fair value of credit derivative [abstract]		
Credit derivative, fair value at beginning of period	X <sub>instant, debit</sub>	IFRS 7.24G a Disclosure
Changes in fair value of credit derivative [abstract]		
Total increase (decrease) in credit derivative, fair value	X <sub>duration, debit</sub>	IFRS 7.24G a Disclosure
Credit derivative, fair value at end of period	X <sub>instant, debit</sub>	IFRS 7.24G a Disclosure
Gain (loss) on designation of financial instrument as measured at fair value through profit or loss because credit derivative is used to manage credit risk	X <sub>duration, credit</sub>	IFRS 7.24G b Disclosure
Fair value of financial instrument on discontinuation of measurement at fair value through profit or loss because credit derivative is used to manage credit risk, assets	X <sub>instant, debit</sub>	IFRS 7.24G c Disclosure
Fair value of financial instrument on discontinuation of measurement at fair value through profit or loss because credit derivative is used to manage credit risk, liabilities	X <sub>instant, credit</sub>	IFRS 7.24G c Disclosure

Nominal or principal amount of financial instrument on discontinuation of measurement at fair value through profit or loss because credit derivative is used to manage credit risk	X <sub>instant</sub>	IFRS 7.24G c Disclosure
Disclosure of information about entity's hedging relationships directly affected by uncertainty arising from interest rate benchmark reform [text block]	text block	IFRS 7.24H Disclosure
Disclosure of significant interest rate benchmarks to which entity's hedging relationships are exposed [text block]	text block	IFRS 7.24H a Disclosure
Disclosure of extent of risk exposure entity manages for hedging relationships directly affected by interest rate benchmark reform [text block]	text block	IFRS 7.24H b Disclosure
Description of how entity is managing process to transition to alternative benchmark rates for hedging relationships	text	IFRS 7.24H c Disclosure
Description of significant assumptions or judgements entity made in applying amendments for interest rate benchmark reform	text	IFRS 7.24H d Disclosure
Nominal amount of hedging instruments in hedging relationships to which amendments for interest rate benchmark reform are applied	X <sub>instant</sub>	IFRS 7.24H e Disclosure
Disclosure of information about effect of interest rate benchmark reform on entity's financial instruments and risk management strategy [text block]	text block	IFRS 7.24I Disclosure, IFRS 7.24J Disclosure
Disclosure of how entity is managing transition to alternative benchmark rates, its progress at reporting date and risks to which it is exposed arising from financial instruments because of transition [text block]	text block	IFRS 7.24J a Disclosure
Disclosure of quantitative information about financial instruments that have yet to transition to alternative benchmark rate [text block]	text block	IFRS 7.24J b Disclosure
Disclosure of quantitative information about financial instruments that have yet to transition to alternative benchmark rate [abstract]		
Disclosure of quantitative information about financial instruments that have yet to transition to alternative benchmark rate [table]	table	IFRS 7.24J b Disclosure
Interest rate benchmarks [axis]	axis	IFRS 7.24J b Disclosure
Interest rate benchmarks [member]	member[default]	IFRS 7.24J b Disclosure
Significant interest rate benchmarks subject to interest rate benchmark reform [member]	member	IFRS 7.24J b Disclosure
Disclosure of quantitative information about financial instruments that have yet to transition to alternative benchmark rate [line items]	line items	
Quantitative information about non-derivative financial assets that have yet to transition to alternative benchmark rate [text block]	text block	IFRS 7.24J b (i) Disclosure
Quantitative information about non-derivative financial liabilities that have yet to transition to alternative benchmark rate [text block]	text block	IFRS 7.24J b (ii) Disclosure
Quantitative information about derivatives that have yet to transition to alternative benchmark rate [text block]	text block	IFRS 7.24J b (iii) Disclosure
Description of changes to entity's risk management strategy arising from entity's exposure to financial instruments subject to interest rate benchmark reform [text block]	text block	IFRS 7.24J 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	Expiry date 2023-01-01 IFRS 7.30 Disclosure
Description of fact that fair value information has not been disclosed because fair value of instruments cannot be measured reliably	text	Expiry date 2023-01-01 IFRS 7.30 a Disclosure
Description of financial instruments, their carrying amount, and explanation of why fair value cannot be measured reliably	text	Expiry date 2023-01-01 IFRS 7.30 b Disclosure
Information about market for financial instruments	text	Expiry date 2023-01-01 IFRS 7.30 c Disclosure
Information about whether and how entity intends to dispose of financial instruments	text	Expiry date 2023-01-01 IFRS 7.30 d Disclosure
Explanation of fact that financial instruments whose fair value previously could not be reliably measured are derecognised	text	Expiry date 2023-01-01 IFRS 7.30 e Disclosure
Financial instruments whose fair value previously could not be reliably measured at time of derecognition	X <sub>instant</sub>	Expiry date 2023-01-01 IFRS 7.30 e Disclosure
Gain (loss) recognised on derecognition of financial instruments whose fair value previously could not be reliably measured	X <sub>duration, credit</sub>	Expiry date 2023-01-01 IFRS 7.30 e Disclosure
Description of cross-reference to disclosures about nature and extent of risks arising from financial instruments	text	IFRS 7.B6 Disclosure
Disclosure of nature and extent of risks arising from financial instruments [text block]	text block	IFRS 7.31 Disclosure
Disclosure of nature and extent of risks arising from financial instruments [abstract]		
Disclosure of nature and extent of risks arising from financial instruments [table]	table	IFRS 7.33 Disclosure, IFRS 7.34 Disclosure
Types of risks [axis]	axis	Effective 2023-01-01 IFRS 17.124 Disclosure, Effective 2023-01-01 IFRS 17.125 Disclosure, Effective 2023-01-01 IFRS 17.127 Disclosure, Effective 2023-01-01 IFRS 17.128 a Disclosure, IFRS 7.21C Disclosure, IFRS 7.33 Disclosure, IFRS 7.34 Disclosure
Risks [member]	member[default]	Effective 2023-01-01 IFRS 17.124 Disclosure, Effective 2023-01-01 IFRS 17.125 Disclosure, Effective 2023-01-01 IFRS 17.127 Disclosure, Effective 2023-01-01 IFRS 17.128 a Disclosure, IFRS 7.21C Disclosure, IFRS 7.33 Disclosure, IFRS 7.34 Disclosure

Credit risk [member]	member	Effective 2023-01-01 IFRS 17.124 Disclosure, Effective 2023-01-01 IFRS 17.125 Disclosure, Effective 2023-01-01 IFRS 17.127 Disclosure, IFRS 7.32 Example
Liquidity risk [member]	member	Effective 2023-01-01 IFRS 17.124 Disclosure, Effective 2023-01-01 IFRS 17.125 Disclosure, Effective 2023-01-01 IFRS 17.127 Disclosure, IFRS 7.32 Example
Market risk [member]	member	Effective 2023-01-01 IFRS 17.124 Disclosure, Effective 2023-01-01 IFRS 17.125 Disclosure, Effective 2023-01-01 IFRS 17.127 Disclosure, Effective 2023-01-01 IFRS 17.128 a (ii) Disclosure, IFRS 7.32 Example
Currency risk [member]	member	Effective 2023-01-01 IFRS 17.124 Disclosure, Effective 2023-01-01 IFRS 17.125 Disclosure, Effective 2023-01-01 IFRS 17.127 Disclosure, Effective 2023-01-01 IFRS 17.128 a (ii) Disclosure, IFRS 7 - Defined terms Disclosure
Interest rate risk [member]	member	Effective 2023-01-01 IFRS 17.124 Disclosure, Effective 2023-01-01 IFRS 17.125 Disclosure, Effective 2023-01-01 IFRS 17.127 Disclosure, Effective 2023-01-01 IFRS 17.128 a (ii) Disclosure, IFRS 7 - Defined terms Disclosure
Other price risk [member]	member	Effective 2023-01-01 IFRS 17.124 Disclosure, Effective 2023-01-01 IFRS 17.125 Disclosure, Effective 2023-01-01 IFRS 17.127 Disclosure, Effective 2023-01-01 IFRS 17.128 a (ii) Disclosure, IFRS 7 - Defined terms Disclosure
Equity price risk [member]	member	IFRS 7.40 a Example, IFRS 7.IG32 Example
Commodity price risk [member]	member	IFRS 7.40 a Example, IFRS 7.IG32 Example
Prepayment risk [member]	member	IFRS 7.40 a Example, IFRS 7.IG32 Example
Residual value risk [member]	member	IFRS 7.40 a Example, IFRS 7.IG32 Example
Risk diversification effect [member]	member	IFRS 7.32 Common practice
Disclosure of nature and extent of risks arising from financial instruments [line items]	line items	
Description of exposure to risk	text	IFRS 7.33 a Disclosure
Description of objectives, policies and processes for managing risk	text	IFRS 7.33 b Disclosure
Methods used to measure risk	text	IFRS 7.33 b Disclosure
Description of changes in exposure to risk	text	IFRS 7.33 c Disclosure
Description of changes in objectives, policies and processes for managing risk	text	IFRS 7.33 c Disclosure
Description of changes in methods used to measure risk	text	IFRS 7.33 c Disclosure
Summary quantitative data about entity's exposure to risk [text block]	text block	IFRS 7.34 a Disclosure
Description of concentrations of risk	text	IFRS 7.34 c Disclosure
Description of how management determines concentrations	text	IFRS 7.B8 a Disclosure
Description of shared characteristic for concentration	text	IFRS 7.B8 b Disclosure
Risk exposure associated with instruments sharing characteristic	X <sub>instant</sub>	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 credit risk [text block]	text block	IAS 1.10 e Common practice, IFRS 7 - Credit risk Disclosure
Description of cross-reference to disclosures about credit risk presented outside financial statements	text	IFRS 7.35C Disclosure
Explanation of credit risk management practices and how they relate to recognition and measurement of expected credit losses [text block]	text block	IFRS 7.35F Disclosure
Information on how entity determined whether credit risk of financial instruments has increased significantly since initial recognition	text	IFRS 7.35F a Disclosure
Information about entity's definitions of default	text	IFRS 7.35F b Disclosure
Information on how instruments were grouped if expected credit losses were measured on collective basis	text	IFRS 7.35F c Disclosure
Information on how entity determined that financial assets are credit-impaired financial assets	text	IFRS 7.35F d Disclosure
Information on entity's write-off policy	text	IFRS 7.35F e Disclosure
Information on how requirements for modification of contractual cash flows of financial assets have been applied	text	IFRS 7.35F f Disclosure
Explanation of inputs, assumptions and estimation techniques used to apply impairment requirements [text block]	text block	IFRS 7.35G Disclosure

Description of basis of inputs and assumptions and estimation techniques used to measure 12-month and lifetime expected credit losses	text	IFRS 7.35G a (i) Disclosure
Description of basis of inputs and assumptions and estimation techniques used to determine whether credit risk of financial instruments have increased significantly since initial recognition	text	IFRS 7.35G a (ii) Disclosure
Description of basis of inputs and assumptions and estimation techniques used to determine whether financial asset is credit-impaired financial asset	text	IFRS 7.35G a (iii) Disclosure
Description of how forward-looking information has been incorporated into determination of expected credit losses	text	IFRS 7.35G b Disclosure
Description of changes in estimation techniques or significant assumptions made when applying impairment requirements and reasons for those changes	text	IFRS 7.35G c Disclosure
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [text block]	text block	IFRS 7.35H Disclosure, IFRS 7.35I Disclosure
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [abstract]		
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [table]	table	IFRS 7.35H Disclosure, IFRS 7.35I Disclosure
Classes of financial instruments [axis]	axis	IFRS 7.35H Disclosure, IFRS 7.35K Disclosure, IFRS 7.35M Disclosure, IFRS 7.36 Disclosure
Financial instruments, class [member]	member[default]	IFRS 7.35H Disclosure, IFRS 7.35K Disclosure, IFRS 7.35M Disclosure, IFRS 7.36 Disclosure
Loan commitments [member]	member	IFRS 7.35M Disclosure, IFRS 7.B8E Disclosure
Financial guarantee contracts [member]	member	IFRS 7.35M Disclosure, IFRS 7.B8E Disclosure
Trade receivables [member]	member	IAS 1.112 c Common practice, IFRS 7.35H b (iii) Disclosure, IFRS 7.35M b (iii) Disclosure, IFRS 7.35N Example
Contract assets [member]	member	IFRS 7.35H b (iii) Disclosure, IFRS 7.35M b (iii) Disclosure, IFRS 7.35N Example
Lease receivables [member]	member	IFRS 7.35H b (iii) Disclosure, IFRS 7.35M b (iii) Disclosure, IFRS 7.35N Example
Mortgages [member]	member	IFRS 7.6 Example, IFRS 7.IG20B Example, IFRS 7.IG40B Example
Loans to consumers [member]	member	IFRS 7.6 Example, IFRS 7.IG20C Example, IFRS 7.IG40B Example
Loans to corporate entities [member]	member	IAS 1.112 c Common practice, IFRS 7.6 Example, IFRS 7.IG20C Example
Loans to government [member]	member	IAS 1.112 c Common practice
Type of measurement of expected credit losses [axis]	axis	IFRS 7.35H Disclosure, IFRS 7.35M Disclosure
Type of measurement of expected credit losses [member]	member[default]	IFRS 7.35H Disclosure, IFRS 7.35M Disclosure
12-month expected credit losses [member]	member	IFRS 7.35H a Disclosure, IFRS 7.35M a Disclosure
Lifetime expected credit losses [member]	member	IFRS 7.35H b Disclosure, IFRS 7.35M b Disclosure
Method of assessment of expected credit losses [axis]	axis	IFRS 7.35H Example, IFRS 7.35I Example, IFRS 7.IG20B Example
Method of assessment of expected credit losses [member]	member[default]	IFRS 7.35H Example, IFRS 7.35I Example, IFRS 7.IG20B Example
Expected credit losses individually assessed [member]	member	IFRS 7.35H Example, IFRS 7.35I Example, IFRS 7.IG20B Example
Expected credit losses collectively assessed [member]	member	IFRS 7.35H Example, IFRS 7.35I Example, IFRS 7.IG20B Example
Credit impairment of financial instruments [axis]	axis	IFRS 7.35H Disclosure, IFRS 7.35M Disclosure
Credit impairment of financial instruments [member]	member[default]	IFRS 7.35H Disclosure, IFRS 7.35M Disclosure
Financial instruments not credit-impaired [member]	member	IFRS 7.35H Disclosure, IFRS 7.35M Disclosure
Financial instruments credit-impaired [member]	member	IFRS 7.35H Disclosure, IFRS 7.35M Disclosure
Financial instruments purchased or originated credit-impaired [member]	member	IFRS 7.35H c Disclosure, IFRS 7.35M c Disclosure
Financial instruments credit-impaired after purchase or origination [member]	member	IFRS 7.35H b (ii) Disclosure, IFRS 7.35M b (ii) 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, IFRS 7.35H Disclosure, IFRS 7.35I Disclosure, Expiry date

		2023-01-01 IFRS 7.37 b Common practice, Expiry date 2023-01-01 IFRS 7.IG29 Common practice
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, IFRS 7.35H Disclosure, IFRS 7.35I Disclosure, Expiry date 2023-01-01 IFRS 7.37 b Example, Expiry date 2023-01-01 IFRS 7.IG29 a Example
Gross carrying amount [member]	member	IAS 16.73 d Disclosure, IAS 38.118 c Disclosure, IAS 40.79 c Disclosure, IAS 41.54 f Disclosure, IFRS 3.B67 d Disclosure, IFRS 7.35I Disclosure, IFRS 7.35M Disclosure, IFRS 7.35N Example, Expiry date 2023-01-01 IFRS 7.37 b Common practice, Expiry date 2023-01-01 IFRS 7.IG29 Common practice
Accumulated impairment [member]	member	IAS 16.73 d Common practice, IAS 38.118 c Common practice, IAS 40.79 c Common practice, IAS 41.54 f Common practice, IFRS 3.B67 d Disclosure, IFRS 7.35H Disclosure, IFRS 7.35N Example, Expiry date 2023-01-01 IFRS 7.37 b Example, Expiry date 2023-01-01 IFRS 7.IG29 b Example
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [line items]	line items	
Financial assets at beginning of period	X <sub>instant</sub> , debit	IFRS 7.25 Disclosure, IFRS 7.35H Disclosure, IFRS 7.35I Disclosure, IFRS 7.35M Disclosure, IFRS 7.35N Example
Increase (decrease) in financial assets [abstract]		
Increase (decrease) through transfers, financial assets	X <sub>duration</sub> , debit	IFRS 7.35H Example, IFRS 7.35I d Example, IFRS 7.IG20B Example
Decrease through derecognition, financial assets	(X) <sub>duration</sub> , credit	IFRS 7.35H Example, IFRS 7.35I c Example, IFRS 7.IG20B Example
Increase through origination or purchase, financial assets	X <sub>duration</sub> , debit	IFRS 7.35H Example, IFRS 7.35I a Example, IFRS 7.IG20B Example
Decrease through write-off, financial assets	(X) <sub>duration</sub> , credit	IFRS 7.35H Example, IFRS 7.35I c Example, IFRS 7.IG20B Example
Increase (decrease) through changes in models or risk parameters, financial assets	X <sub>duration</sub> , debit	IFRS 7.35H Example, IFRS 7.IG20B Example
Increase (decrease) through modification of contractual cash flows, financial assets	X <sub>duration</sub> , debit	IFRS 7.35I b Example
Increase (decrease) through foreign exchange and other movements, financial assets [abstract]		
Increase (decrease) through foreign exchange, financial assets	X <sub>duration</sub> , debit	IFRS 7.35H Example, IFRS 7.IG20B Example
Increase (decrease) through other movements, financial assets	X <sub>duration</sub> , debit	IFRS 7.35H Example, IFRS 7.35I Example, IFRS 7.IG20B Example
Total increase (decrease) through foreign exchange and other movements, financial assets	X <sub>duration</sub> , debit	IFRS 7.35H Example, IFRS 7.IG20B Example
Total increase (decrease) in financial assets	X <sub>duration</sub> , debit	IFRS 7.35H Disclosure, IFRS 7.35I Disclosure
Financial assets at end of period	X <sub>instant</sub> , debit	IFRS 7.25 Disclosure, IFRS 7.35H Disclosure, IFRS 7.35I Disclosure, IFRS 7.35M Disclosure, IFRS 7.35N Example
Exposure to credit risk on loan commitments and financial guarantee contracts at beginning of period	X <sub>instant</sub> , credit	IFRS 7.35H Disclosure, IFRS 7.35I Disclosure, IFRS 7.35M Disclosure
Increase (decrease) in exposure to credit risk on loan commitments and financial guarantee contracts [abstract]		
Increase (decrease) through transfers, exposure to credit risk on loan commitments and financial guarantee contracts	X <sub>duration</sub> , credit	IFRS 7.35H Example, IFRS 7.35I d Example, IFRS 7.IG20B Example
Decrease through derecognition, exposure to credit risk on loan commitments and financial guarantee contracts	(X) <sub>duration</sub> , debit	IFRS 7.35H Example, IFRS 7.35I c Example, IFRS 7.IG20B Example
Increase through origination or purchase, exposure to credit risk on loan commitments and financial guarantee contracts	X <sub>duration</sub> , credit	IFRS 7.35H Example, IFRS 7.35I a Example, IFRS 7.IG20B Example
Increase (decrease) through changes in models or risk parameters, exposure to credit risk on loan commitments and financial guarantee contracts	X <sub>duration</sub> , credit	IFRS 7.35H Example, IFRS 7.IG20B Example
Increase (decrease) through modification of contractual cash flows, exposure to credit risk on loan commitments and financial guarantee contracts	X <sub>duration</sub> , credit	IFRS 7.35I b Example
Increase (decrease) through foreign exchange and other movements, exposure to credit risk on loan commitments and financial guarantee contracts [abstract]		
Increase (decrease) through foreign exchange, exposure to credit risk on loan commitments and financial guarantee contracts	X <sub>duration</sub> , credit	IFRS 7.35H Example, IFRS 7.IG20B Example
Increase (decrease) through other movements, exposure to credit risk on loan commitments and financial guarantee contracts	X <sub>duration</sub> , credit	IFRS 7.35H Example, IFRS 7.35I Example, IFRS 7.IG20B Example

Total increase (decrease) through foreign exchange and other movements, exposure to credit risk on loan commitments and financial guarantee contracts	X <sub>duration, credit</sub>	IFRS 7.35H Example, IFRS 7.IG20B Example
Total increase (decrease) in exposure to credit risk on loan commitments and financial guarantee contracts	X <sub>duration, credit</sub>	IFRS 7.35H Disclosure, IFRS 7.35I Disclosure
Exposure to credit risk on loan commitments and financial guarantee contracts at end of period	X <sub>instant, credit</sub>	IFRS 7.35H Disclosure, IFRS 7.35I Disclosure, IFRS 7.35M Disclosure
Undiscounted expected credit losses at initial recognition on purchased or originated credit-impaired financial assets initially recognised	X <sub>duration, credit</sub>	IFRS 7.35H c Disclosure
Explanation of reasons for changes in loss allowance for financial instruments	text	IFRS 7.B8D Example
Explanation of how significant changes in gross carrying amount of financial instruments contributed to changes in loss allowance	text	IFRS 7.35I Disclosure
Financial assets with contractual cash flows modified during reporting period while loss allowance measured at lifetime expected credit losses, amortised cost before modification	X <sub>duration, debit</sub>	IFRS 7.35J a Disclosure
Financial assets with contractual cash flows modified during reporting period while loss allowance measured at lifetime expected credit losses, modification gain (loss)	X <sub>duration, credit</sub>	IFRS 7.35J a Disclosure
Financial assets with modified contractual cash flows while loss allowance measured at lifetime expected credit losses for which loss allowance changed during reporting period to 12-month expected credit losses, gross carrying amount	X <sub>instant, debit</sub>	IFRS 7.35J b Disclosure
Financial assets written off during reporting period and still subject to enforcement activity, contractual amount outstanding	X <sub>instant, debit</sub>	IFRS 7.35L Disclosure
Information about groups or portfolios of financial instruments with particular features that could affect large portion of that group	text	IFRS 7.B8H Disclosure
Disclosure of credit risk exposure [text block]	text block	IFRS 7.35M Disclosure
Disclosure of credit risk exposure [abstract]		
Disclosure of credit risk exposure [table]	table	IFRS 7.35M Disclosure
External credit grades [axis]	axis	Expiry date 2023-01-01 IFRS 4.39G a Disclosure, IFRS 7.35M Example, Expiry date 2023-01-01 IFRS 7.36 c Example, IFRS 7.IG20C Example, Expiry date 2023-01-01 IFRS 7.IG24 a Example
Entity's total for external credit grades [member]	member[default]	Expiry date 2023-01-01 IFRS 4.39G a Disclosure, IFRS 7.35M Example, Expiry date 2023-01-01 IFRS 7.36 c Example, IFRS 7.IG20C Example, Expiry date 2023-01-01 IFRS 7.IG24 a Example
External credit grades [member]	member	Expiry date 2023-01-01 IFRS 4.39G a Disclosure, IFRS 7.35M Example, Expiry date 2023-01-01 IFRS 7.36 c Example, IFRS 7.IG20C Example, Expiry date 2023-01-01 IFRS 7.IG24 a Example
Internal credit grades [axis]	axis	Expiry date 2023-01-01 IFRS 4.39G a Disclosure, IFRS 7.35M Example, Expiry date 2023-01-01 IFRS 7.36 c Example, IFRS 7.IG20C Example, Expiry date 2023-01-01 IFRS 7.IG25 b Example
Entity's total for internal credit grades [member]	member[default]	Expiry date 2023-01-01 IFRS 4.39G a Disclosure, IFRS 7.35M Example, Expiry date 2023-01-01 IFRS 7.36 c Example, IFRS 7.IG20C Example, Expiry date 2023-01-01 IFRS 7.IG25 b Example
Internal credit grades [member]	member	Expiry date 2023-01-01 IFRS 4.39G a Disclosure, IFRS 7.35M Example, Expiry date 2023-01-01 IFRS 7.36 c Example, IFRS 7.IG20C Example, Expiry date 2023-01-01 IFRS 7.IG25 b Example
Probability of default [axis]	axis	IFRS 7.35M Example, IFRS 7.IG20C Example
Entity's total for probability of default [member]	member[default]	IFRS 7.35M Example, IFRS 7.IG20C Example
Probability of default [member]	member	IFRS 7.35M Example, IFRS 7.IG20C Example
Classes of financial instruments [axis]	axis	IFRS 7.35H Disclosure, IFRS 7.35K Disclosure, IFRS 7.35M Disclosure, IFRS 7.36 Disclosure
Financial instruments, class [member]	member[default]	IFRS 7.35H Disclosure, IFRS 7.35K Disclosure, IFRS 7.35M Disclosure, IFRS 7.36 Disclosure
Loan commitments [member]	member	IFRS 7.35M Disclosure, IFRS 7.B8E Disclosure
Financial guarantee contracts [member]	member	IFRS 7.35M Disclosure, IFRS 7.B8E Disclosure
Trade receivables [member]	member	IAS 1.112 c Common practice, IFRS 7.35H b (iii) Disclosure,

		IFRS 7.35M b (iii) Disclosure, IFRS 7.35N Example
Contract assets [member]	member	IFRS 7.35H b (iii) Disclosure, IFRS 7.35M b (iii) Disclosure, IFRS 7.35N Example
Lease receivables [member]	member	IFRS 7.35H b (iii) Disclosure, IFRS 7.35M b (iii) Disclosure, IFRS 7.35N Example
Mortgages [member]	member	IFRS 7.6 Example, IFRS 7.IG20B Example, IFRS 7.IG40B Example
Loans to consumers [member]	member	IFRS 7.6 Example, IFRS 7.IG20C Example, IFRS 7.IG40B Example
Loans to corporate entities [member]	member	IAS 1.112 c Common practice, IFRS 7.6 Example, IFRS 7.IG20C Example
Loans to government [member]	member	IAS 1.112 c Common practice
Type of measurement of expected credit losses [axis]	axis	IFRS 7.35H Disclosure, IFRS 7.35M Disclosure
Type of measurement of expected credit losses [member]	member[default]	IFRS 7.35H Disclosure, IFRS 7.35M Disclosure
12-month expected credit losses [member]	member	IFRS 7.35H a Disclosure, IFRS 7.35M a Disclosure
Lifetime expected credit losses [member]	member	IFRS 7.35H b Disclosure, IFRS 7.35M b Disclosure
Method of assessment of expected credit losses [axis]	axis	IFRS 7.35H Example, IFRS 7.35I Example, IFRS 7.IG20B Example
Method of assessment of expected credit losses [member]	member[default]	IFRS 7.35H Example, IFRS 7.35I Example, IFRS 7.IG20B Example
Expected credit losses individually assessed [member]	member	IFRS 7.35H Example, IFRS 7.35I Example, IFRS 7.IG20B Example
Expected credit losses collectively assessed [member]	member	IFRS 7.35H Example, IFRS 7.35I Example, IFRS 7.IG20B Example
Credit impairment of financial instruments [axis]	axis	IFRS 7.35H Disclosure, IFRS 7.35M Disclosure
Credit impairment of financial instruments [member]	member[default]	IFRS 7.35H Disclosure, IFRS 7.35M Disclosure
Financial instruments not credit-impaired [member]	member	IFRS 7.35H Disclosure, IFRS 7.35M Disclosure
Financial instruments credit-impaired [member]	member	IFRS 7.35H Disclosure, IFRS 7.35M Disclosure
Financial instruments purchased or originated credit-impaired [member]	member	IFRS 7.35H c Disclosure, IFRS 7.35M c Disclosure
Financial instruments credit-impaired after purchase or origination [member]	member	IFRS 7.35H b (ii) Disclosure, IFRS 7.35M b (ii) 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, IFRS 7.35H Disclosure, IFRS 7.35I Disclosure, Expiry date 2023-01-01 IFRS 7.37 b Common practice, Expiry date 2023-01-01 IFRS 7.IG29 Common practice
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, IFRS 7.35H Disclosure, IFRS 7.35I Disclosure, Expiry date 2023-01-01 IFRS 7.37 b Example, Expiry date 2023-01-01 IFRS 7.IG29 a Example
Gross carrying amount [member]	member	IAS 16.73 d Disclosure, IAS 38.118 c Disclosure, IAS 40.79 c Disclosure, IAS 41.54 f Disclosure, IFRS 3.B67 d Disclosure, IFRS 7.35I Disclosure, IFRS 7.35M Disclosure, IFRS 7.35N Example, Expiry date 2023-01-01 IFRS 7.37 b Common practice, Expiry date 2023-01-01 IFRS 7.IG29 Common practice
Accumulated impairment [member]	member	IAS 16.73 d Common practice, IAS 38.118 c Common practice, IAS 40.79 c Common practice, IAS 41.54 f Common practice, IFRS 3.B67 d Disclosure, IFRS 7.35H Disclosure, IFRS 7.35N Example, Expiry date 2023-01-01 IFRS 7.37 b Example, Expiry date 2023-01-01 IFRS 7.IG29 b Example
Disclosure of credit risk exposure [line items]	line items	
Financial assets	X <sub>instant, debit</sub>	IFRS 7.25 Disclosure, IFRS 7.35H Disclosure, IFRS 7.35I Disclosure, IFRS 7.35M Disclosure, IFRS 7.35N Example
Exposure to credit risk on loan commitments and financial guarantee contracts	X <sub>instant, credit</sub>	IFRS 7.35H Disclosure, IFRS 7.35I Disclosure, IFRS 7.35M Disclosure

Disclosure of provision matrix [text block]	text block	IFRS 7.35N Example
Disclosure of provision matrix [abstract]		
Disclosure of provision matrix [table]	table	IFRS 7.35N Example
Classes of financial instruments [axis]	axis	IFRS 7.35H Disclosure, IFRS 7.35K Disclosure, IFRS 7.35M Disclosure, IFRS 7.36 Disclosure
Financial instruments, class [member]	member[default]	IFRS 7.35H Disclosure, IFRS 7.35K Disclosure, IFRS 7.35M Disclosure, IFRS 7.36 Disclosure
Loan commitments [member]	member	IFRS 7.35M Disclosure, IFRS 7.B8E Disclosure
Financial guarantee contracts [member]	member	IFRS 7.35M Disclosure, IFRS 7.B8E Disclosure
Trade receivables [member]	member	IAS 1.112 c Common practice, IFRS 7.35H b (iii) Disclosure, IFRS 7.35M b (iii) Disclosure, IFRS 7.35N Example
Contract assets [member]	member	IFRS 7.35H b (iii) Disclosure, IFRS 7.35M b (iii) Disclosure, IFRS 7.35N Example
Lease receivables [member]	member	IFRS 7.35H b (iii) Disclosure, IFRS 7.35M b (iii) Disclosure, IFRS 7.35N Example
Mortgages [member]	member	IFRS 7.6 Example, IFRS 7.IG20B Example, IFRS 7.IG40B Example
Loans to consumers [member]	member	IFRS 7.6 Example, IFRS 7.IG20C Example, IFRS 7.IG40B Example
Loans to corporate entities [member]	member	IAS 1.112 c Common practice, IFRS 7.6 Example, IFRS 7.IG20C Example
Loans to government [member]	member	IAS 1.112 c Common practice
Past due status [axis]	axis	IFRS 7.35N Example, Expiry date 2023-01-01 IFRS 7.37 Common practice
Past due status [member]	member[default]	IFRS 7.35N Example, Expiry date 2023-01-01 IFRS 7.37 Common practice
Current [member]	member	IFRS 7.35N Example, Expiry date 2023-01-01 IFRS 7.37 Common practice, IFRS 7.IG20D Example
Later than one month and not later than two months [member]	member	IAS 1.112 c Common practice, IFRS 7.35N Example, Expiry date 2023-01-01 IFRS 7.37 Common practice, IFRS 7.IG20D Example
Later than two months and not later than three months [member]	member	IAS 1.112 c Common practice, IFRS 7.35N Example, Expiry date 2023-01-01 IFRS 7.37 Common practice, IFRS 7.IG20D Example
Later than three months [member]	member	IFRS 7.35N Example, Expiry date 2023-01-01 IFRS 7.37 Common practice, IFRS 7.IG20D Example
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, IFRS 7.35H Disclosure, IFRS 7.35I Disclosure, Expiry date 2023-01-01 IFRS 7.37 b Common practice, Expiry date 2023-01-01 IFRS 7.IG29 Common practice
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, IFRS 7.35H Disclosure, IFRS 7.35I Disclosure, Expiry date 2023-01-01 IFRS 7.37 b Example, Expiry date 2023-01-01 IFRS 7.IG29 a Example
Gross carrying amount [member]	member	IAS 16.73 d Disclosure, IAS 38.118 c Disclosure, IAS 40.79 c Disclosure, IAS 41.54 f Disclosure, IFRS 3.B67 d Disclosure, IFRS 7.35I Disclosure, IFRS 7.35M Disclosure, IFRS 7.35N Example, Expiry date 2023-01-01 IFRS 7.37 b Common practice, Expiry date 2023-01-01 IFRS 7.IG29 Common practice
Accumulated impairment [member]	member	IAS 16.73 d Common practice, IAS 38.118 c Common practice, IAS 40.79 c Common practice, IAS 41.54 f Common practice, IFRS 3.B67 d Disclosure, IFRS 7.35H Disclosure, IFRS 7.35N Example, Expiry date 2023-01-01 IFRS 7.37 b Example, Expiry date 2023-01-01 IFRS 7.IG29 b Example
Disclosure of provision matrix [line items]	line items	



Financial assets	X <sub>instant, debit</sub>	IFRS 7.25 Disclosure, IFRS 7.35H Disclosure, IFRS 7.35I Disclosure, IFRS 7.35M Disclosure, IFRS 7.35N Example
Expected credit loss rate	X.XX <sub>instant</sub>	IFRS 7.35N Example, IFRS 7.IG20D Example
Disclosure of financial assets that are either past due or impaired [text block]	text block	Expiry date 2023-01-01 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	Expiry date 2023-01-01 IFRS 7.37 Disclosure
Classes of financial assets [axis]	axis	Effective 2023-01-01 IFRS 17.C32 Disclosure, Effective on first application of IFRS 9 IFRS 4.39L b Disclosure, IFRS 7.42I Disclosure, IFRS 7.6 Disclosure, IFRS 9.7.2.34 Disclosure, Effective 2023-01-01 IFRS 9.7.2.42 Disclosure
Financial assets, class [member]	member[default]	Effective 2023-01-01 IFRS 17.C32 Disclosure, Effective on first application of IFRS 9 IFRS 4.39L b Disclosure, IFRS 7.42I Disclosure, IFRS 7.6 Disclosure, IFRS 9.7.2.34 Disclosure, Effective 2023-01-01 IFRS 9.7.2.42 Disclosure
Financial assets at amortised cost, class [member]	member	IFRS 7.B2 a Disclosure
Mortgages [member]	member	IFRS 7.6 Example, IFRS 7.IG20B Example, IFRS 7.IG40B Example
Loans to consumers [member]	member	IFRS 7.6 Example, IFRS 7.IG20C Example, IFRS 7.IG40B Example
Loans to corporate entities [member]	member	IAS 1.112 c Common practice, IFRS 7.6 Example, IFRS 7.IG20C Example
Loans to government [member]	member	IAS 1.112 c Common practice
Trade receivables [member]	member	IAS 1.112 c Common practice, IFRS 7.35H b (iii) Disclosure, IFRS 7.35M b (iii) Disclosure, IFRS 7.35N Example
Financial assets at fair value, class [member]	member	IFRS 7.B2 a Disclosure
Trading securities [member]	member	IFRS 7.6 Example, IFRS 7.IG40B Example
Derivatives [member]	member	IFRS 13.94 Example, IFRS 13.IE60 Example, IFRS 7.6 Example, IFRS 7.IG40B Example
Option contract [member]	member	IAS 1.112 c Common practice
Futures contract [member]	member	IAS 1.112 c Common practice
Swap contract [member]	member	IAS 1.112 c Common practice
Currency swap contract [member]	member	IAS 1.112 c Common practice
Interest rate swap contract [member]	member	IAS 1.112 c Common practice
Forward contract [member]	member	IAS 1.112 c Common practice
Equity investments [member]	member	IFRS 7.6 Example, IFRS 7.IG40B Example
Financial assets outside scope of IFRS 7, class [member]	member	IFRS 7.B2 b Disclosure
Impairment of financial assets [axis]	axis	Expiry date 2023-01-01 IFRS 7.37 Disclosure
Entity's total for impairment of financial assets [member]	member[default]	Expiry date 2023-01-01 IFRS 7.37 Disclosure
Financial assets neither past due nor impaired [member]	member	Expiry date 2023-01-01 IFRS 7.37 Common practice
Financial assets past due but not impaired [member]	member	Expiry date 2023-01-01 IFRS 7.37 a Disclosure
Financial assets impaired [member]	member	Expiry date 2023-01-01 IFRS 7.37 Common practice
Financial assets individually assessed for credit losses [member]	member	Expiry date 2023-01-01 IFRS 7.37 b Disclosure
Financial assets collectively assessed for credit losses [member]	member	Expiry date 2023-01-01 IFRS 7.37 Common practice
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	axis	IAS 16.73 d Disclosure, IAS 16.73 e Disclosure, IAS 38.118 c Disclosure, IAS 38.118 e Disclosure, IAS 40.76 Disclosure, IAS 40.79 c Disclosure, IAS 40.79 d Disclosure, IAS 41.50 Disclosure, IAS 41.54 f Disclosure, IFRS 3.B67 d Disclosure, IFRS 7.35H Disclosure, IFRS 7.35I Disclosure, Expiry date 2023-01-01 IFRS 7.37 b Common practice, Expiry date 2023-01-01 IFRS 7.IG29 Common practice
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, IFRS 7.35H Disclosure, IFRS 7.35I Disclosure, Expiry date 2023-01-01 IFRS 7.37 b Example, Expiry date 2023-01-01 IFRS 7.IG29 a Example

Gross carrying amount [member]	member	IAS 16.73 d Disclosure, IAS 38.118 c Disclosure, IAS 40.79 c Disclosure, IAS 41.54 f Disclosure, IFRS 3.B67 d Disclosure, IFRS 7.35I Disclosure, IFRS 7.35M Disclosure, IFRS 7.35N Example, Expiry date 2023-01-01 IFRS 7.37 b Common practice, Expiry date 2023-01-01 IFRS 7.IG29 Common practice
Accumulated impairment [member]	member	IAS 16.73 d Common practice, IAS 38.118 c Common practice, IAS 40.79 c Common practice, IAS 41.54 f Common practice, IFRS 3.B67 d Disclosure, IFRS 7.35H Disclosure, IFRS 7.35N Example, Expiry date 2023-01-01 IFRS 7.37 b Example, Expiry date 2023-01-01 IFRS 7.IG29 b Example
Past due status [axis]	axis	IFRS 7.35N Example, Expiry date 2023-01-01 IFRS 7.37 Common practice
Past due status [member]	member[default]	IFRS 7.35N Example, Expiry date 2023-01-01 IFRS 7.37 Common practice
Current [member]	member	IFRS 7.35N Example, Expiry date 2023-01-01 IFRS 7.37 Common practice, IFRS 7.IG20D Example
Later than one month and not later than two months [member]	member	IAS 1.112 c Common practice, IFRS 7.35N Example, Expiry date 2023-01-01 IFRS 7.37 Common practice, IFRS 7.IG20D Example
Later than two months and not later than three months [member]	member	IAS 1.112 c Common practice, IFRS 7.35N Example, Expiry date 2023-01-01 IFRS 7.37 Common practice, IFRS 7.IG20D Example
Later than three months [member]	member	IFRS 7.35N Example, Expiry date 2023-01-01 IFRS 7.37 Common practice, IFRS 7.IG20D Example
Disclosure of financial assets that are either past due or impaired [line items]	line items	
Financial assets	X <sub>instant</sub> , debit	IFRS 7.25 Disclosure, IFRS 7.35H Disclosure, IFRS 7.35I Disclosure, IFRS 7.35M Disclosure, IFRS 7.35N Example
Analysis of age of financial assets that are past due but not impaired [text block]	text block	Expiry date 2023-01-01 IFRS 7.37 a Disclosure
Analysis of financial assets that are individually determined to be impaired [text block]	text block	Expiry date 2023-01-01 IFRS 7.37 b Disclosure
Description of collateral held and other credit enhancements, financial assets that are individually determined to be impaired	text	Expiry date 2023-01-01 IFRS 7.37 b Example, Expiry date 2023-01-01 IFRS 7.IG29 c Example
Financial assets that are individually determined to be impaired, fair value of collateral held and other credit enhancements	X <sub>instant</sub> , debit	Expiry date 2023-01-01 IFRS 7.37 b Example, Expiry date 2023-01-01 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 <sub>instant</sub> , 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 19.147 c Example, IFRS 15.120 b (i) Disclosure, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2023-01-01 IFRS 17.109 Disclosure, Effective 2023-01-01 IFRS 17.109A Disclosure, Effective 2023-01-01 IFRS 17.120 Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, IFRS 7.23B a Disclosure, IFRS 7.42E e Disclosure, IFRS 7.B11 Example
Aggregated time bands [member]	member[default]	IAS 1.61 Disclosure, IAS 19.147 c Example, IFRS 15.120 b (i) Disclosure, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2023-01-01 IFRS 17.109 Disclosure, Effective 2023-01-01 IFRS 17.109A Disclosure, Effective 2023-01-01 IFRS 17.120 Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, IFRS 7.23B a Disclosure, IFRS 7.B11 Example, IFRS 7.B35 Example
Not later than one year [member]	member	IAS 1.61 a Disclosure, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example, IFRS 7.IG31A Example
Not later than three months [member]	member	IAS 1.112 c Common practice, Expiry date 2023-01-01 IFRS 7.37 a Example, Expiry date 2023-01-01 IFRS 7.IG28 a Example

Not later than one month [member]	member	IFRS 7.B11 a Example, IFRS 7.B35 a Example, IFRS 7.IG31A Example
Later than one month and not later than three months [member]	member	IFRS 7.B11 b Example, IFRS 7.B35 b Example, IFRS 7.IG31A 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	Expiry date 2023-01-01 IFRS 7.37 a Example, IFRS 7.B11 Example, IFRS 7.B35 c Example, Expiry date 2023-01-01 IFRS 7.IG28 b Example, IFRS 7.IG31A Example
Later than six months and not later than one year [member]	member	Expiry date 2023-01-01 IFRS 7.37 a Example, IFRS 7.B11 Example, IFRS 7.B35 d Example, Expiry date 2023-01-01 IFRS 7.IG28 c Example, IFRS 7.IG31A Example
Later than one year [member]	member	IAS 1.61 b Disclosure, Expiry date 2023-01-01 IFRS 7.37 a Example, Expiry date 2023-01-01 IFRS 7.IG28 d Example
Later than one year and not later than five years [member]	member	IFRS 7.B11 d Example, IFRS 7.IG31A Example
Later than one year and not later than three years [member]	member	IFRS 7.B11 Example, IFRS 7.B35 e Example, IFRS 7.IG31A Example
Later than one year and not later than two years [member]	member	IAS 1.112 c Common practice, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than two years and not later than three years [member]	member	IAS 1.112 c Common practice, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than three years and not later than five years [member]	member	IFRS 7.B11 Example, IFRS 7.B35 f Example, IFRS 7.IG31A Example
Later than three years and not later than four years [member]	member	IAS 1.112 c Common practice, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than four years and not later than five years [member]	member	IAS 1.112 c Common practice, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than five years [member]	member	IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example, IFRS 7.B35 g Example, IFRS 7.IG31A Example
Later than five years and not later than ten years [member]	member	IAS 1.112 c Common practice, IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than five years and not later than seven years [member]	member	IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than seven years and not later than ten years [member]	member	IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than ten years [member]	member	IAS 1.112 c Common practice, IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than ten years and not later than fifteen years [member]	member	IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than fifteen years and not later than twenty years [member]	member	IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than twenty years and not later than twenty-five years [member]	member	IFRS 7.B11 Example, IFRS 7.IG31A Example
Disclosure of maturity analysis for non-derivative financial liabilities [line items]	line items	
Non-derivative financial liabilities, undiscounted cash flows	X <sub>instant, credit</sub>	IFRS 7.39 a Disclosure
Gross lease liabilities	X <sub>instant, credit</sub>	IFRS 16.58 Disclosure, IFRS 7.B11D a Example
Bank borrowings, undiscounted cash flows	X <sub>instant, credit</sub>	IFRS 7.B11D Example, IFRS 7.IG31A Example
Trade and other payables, undiscounted cash flows	X <sub>instant, credit</sub>	IFRS 7.B11D Example, IFRS 7.IG31A Example
Bonds issued, undiscounted cash flows	X <sub>instant, credit</sub>	IFRS 7.B11D Example, IFRS 7.IG31A 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 19.147 c Example, IFRS 15.120 b (i) Disclosure, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2023-01-01 IFRS 17.109 Disclosure, Effective 2023-01-01 IFRS 17.109A Disclosure, Effective 2023-01-01 IFRS 17.120 Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, IFRS 7.23B a Disclosure, IFRS 7.42E e Disclosure, IFRS 7.B11 Example

Aggregated time bands [member]	member[default]	IAS 1.61 Disclosure, IAS 19.147 c Example, IFRS 15.120 b (i) Disclosure, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2023-01-01 IFRS 17.109 Disclosure, Effective 2023-01-01 IFRS 17.109A Disclosure, Effective 2023-01-01 IFRS 17.120 Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, IFRS 7.23B a Disclosure, IFRS 7.B11 Example, IFRS 7.B35 Example
Not later than one year [member]	member	IAS 1.61 a Disclosure, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example, IFRS 7.IG31A Example
Not later than three months [member]	member	IAS 1.112 c Common practice, Expiry date 2023-01-01 IFRS 7.37 a Example, Expiry date 2023-01-01 IFRS 7.IG28 a Example
Not later than one month [member]	member	IFRS 7.B11 a Example, IFRS 7.B35 a Example, IFRS 7.IG31A Example
Later than one month and not later than three months [member]	member	IFRS 7.B11 b Example, IFRS 7.B35 b Example, IFRS 7.IG31A 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	Expiry date 2023-01-01 IFRS 7.37 a Example, IFRS 7.B11 Example, IFRS 7.B35 c Example, Expiry date 2023-01-01 IFRS 7.IG28 b Example, IFRS 7.IG31A Example
Later than six months and not later than one year [member]	member	Expiry date 2023-01-01 IFRS 7.37 a Example, IFRS 7.B11 Example, IFRS 7.B35 d Example, Expiry date 2023-01-01 IFRS 7.IG28 c Example, IFRS 7.IG31A Example
Later than one year [member]	member	IAS 1.61 b Disclosure, Expiry date 2023-01-01 IFRS 7.37 a Example, Expiry date 2023-01-01 IFRS 7.IG28 d Example
Later than one year and not later than five years [member]	member	IFRS 7.B11 d Example, IFRS 7.IG31A Example
Later than one year and not later than three years [member]	member	IFRS 7.B11 Example, IFRS 7.B35 e Example, IFRS 7.IG31A Example
Later than one year and not later than two years [member]	member	IAS 1.112 c Common practice, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than two years and not later than three years [member]	member	IAS 1.112 c Common practice, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than three years and not later than five years [member]	member	IFRS 7.B11 Example, IFRS 7.B35 f Example, IFRS 7.IG31A Example
Later than three years and not later than four years [member]	member	IAS 1.112 c Common practice, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than four years and not later than five years [member]	member	IAS 1.112 c Common practice, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than five years [member]	member	IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example, IFRS 7.B35 g Example, IFRS 7.IG31A Example
Later than five years and not later than ten years [member]	member	IAS 1.112 c Common practice, IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than five years and not later than seven years [member]	member	IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than seven years and not later than ten years [member]	member	IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than ten years [member]	member	IAS 1.112 c Common practice, IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than ten years and not later than fifteen years [member]	member	IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than fifteen years and not later than twenty years [member]	member	IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than twenty years and not later than twenty-five years [member]	member	IFRS 7.B11 Example, IFRS 7.IG31A Example
Disclosure of maturity analysis for derivative financial liabilities [line items]	line items	
Derivative financial liabilities, undiscounted cash flows	X <sub>instant, credit</sub>	IFRS 7.39 b Disclosure
Prices specified in forward agreements to purchase financial assets for cash	X <sub>instant, credit</sub>	IFRS 7.B11D b Example
Net amounts for pay-floating (receive-fixed) interest rate swaps for which net cash flows are exchanged	X <sub>instant, credit</sub>	IFRS 7.B11D c Example

Contractual amounts to be exchanged in derivative financial instrument for which gross cash flows are exchanged	X <sub>instant, credit</sub>	IFRS 7.B11D d Example
Gross loan commitments	X <sub>instant, credit</sub>	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 [text block]	text block	IFRS 7.B11E 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 19.147 c Example, IFRS 15.120 b (i) Disclosure, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2023-01-01 IFRS 17.109 Disclosure, Effective 2023-01-01 IFRS 17.109A Disclosure, Effective 2023-01-01 IFRS 17.120 Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, IFRS 7.23B a Disclosure, IFRS 7.42E e Disclosure, IFRS 7.B11 Example
Aggregated time bands [member]	member[default]	IAS 1.61 Disclosure, IAS 19.147 c Example, IFRS 15.120 b (i) Disclosure, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2023-01-01 IFRS 17.109 Disclosure, Effective 2023-01-01 IFRS 17.109A Disclosure, Effective 2023-01-01 IFRS 17.120 Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, IFRS 7.23B a Disclosure, IFRS 7.B11 Example, IFRS 7.B35 Example
Not later than one year [member]	member	IAS 1.61 a Disclosure, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example, IFRS 7.IG31A Example
Not later than three months [member]	member	IAS 1.112 c Common practice, Expiry date 2023-01-01 IFRS 7.37 a Example, Expiry date 2023-01-01 IFRS 7.IG28 a Example
Not later than one month [member]	member	IFRS 7.B11 a Example, IFRS 7.B35 a Example, IFRS 7.IG31A Example
Later than one month and not later than three months [member]	member	IFRS 7.B11 b Example, IFRS 7.B35 b Example, IFRS 7.IG31A 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	Expiry date 2023-01-01 IFRS 7.37 a Example, IFRS 7.B11 Example, IFRS 7.B35 c Example, Expiry date 2023-01-01 IFRS 7.IG28 b Example, IFRS 7.IG31A Example
Later than six months and not later than one year [member]	member	Expiry date 2023-01-01 IFRS 7.37 a Example, IFRS 7.B11 Example, IFRS 7.B35 d Example, Expiry date 2023-01-01 IFRS 7.IG28 c Example, IFRS 7.IG31A Example
Later than one year [member]	member	IAS 1.61 b Disclosure, Expiry date 2023-01-01 IFRS 7.37 a Example, Expiry date 2023-01-01 IFRS 7.IG28 d Example
Later than one year and not later than five years [member]	member	IFRS 7.B11 d Example, IFRS 7.IG31A Example
Later than one year and not later than three years [member]	member	IFRS 7.B11 Example, IFRS 7.B35 e Example, IFRS 7.IG31A Example
Later than one year and not later than two years [member]	member	IAS 1.112 c Common practice, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than two years and not later than three years [member]	member	IAS 1.112 c Common practice, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than three years and not later than five years [member]	member	IFRS 7.B11 Example, IFRS 7.B35 f Example, IFRS 7.IG31A Example
Later than three years and not later than four years [member]	member	IAS 1.112 c Common practice, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than four years and not later than five years [member]	member	IAS 1.112 c Common practice, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than five years [member]	member	IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example, IFRS 7.B35 g Example, IFRS 7.IG31A Example

Later than five years and not later than ten years [member]	member	IAS 1.112 c Common practice, IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than five years and not later than seven years [member]	member	IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than seven years and not later than ten years [member]	member	IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than ten years [member]	member	IAS 1.112 c Common practice, IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than ten years and not later than fifteen years [member]	member	IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than fifteen years and not later than twenty years [member]	member	IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than twenty years and not later than twenty-five years [member]	member	IFRS 7.B11 Example, IFRS 7.IG31A 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 <sub>instant, debit</sub>	IFRS 7.B11E Disclosure
Disclosure of financial instruments by type of interest rate [text block]	text block	IFRS 7.39 Common practice
Disclosure of financial instruments by type of interest rate [abstract]		
Disclosure of financial instruments by type of interest rate [table]	table	IFRS 7.39 Common practice
Types of interest rates [axis]	axis	IFRS 7.39 Common practice
Interest rate types [member]	member[default]	IFRS 7.39 Common practice
Floating interest rate [member]	member	IFRS 7.39 Common practice
Fixed interest rate [member]	member	IFRS 7.39 Common practice
Disclosure of financial instruments by type of interest rate [line items]	line items	
Financial assets	X <sub>instant, debit</sub>	IFRS 7.25 Disclosure, IFRS 7.35H Disclosure, IFRS 7.35I Disclosure, IFRS 7.35M Disclosure, IFRS 7.35N Example
Financial liabilities	X <sub>instant, credit</sub>	IFRS 7.25 Disclosure
Disclosure of detailed information about borrowings [text block]	text block	IFRS 7.7 Common practice
Disclosure of detailed information about borrowings [abstract]		
Disclosure of detailed information about borrowings [table]	table	IFRS 7.7 Common practice
Borrowings by name [axis]	axis	IFRS 7.7 Common practice
Borrowings by name [member]	member[default]	IFRS 7.7 Common practice
Types of interest rates [axis]	axis	IFRS 7.39 Common practice
Interest rate types [member]	member[default]	IFRS 7.39 Common practice
Floating interest rate [member]	member	IFRS 7.39 Common practice
Fixed interest rate [member]	member	IFRS 7.39 Common practice
Range [axis]	axis	IFRS 13.B6 Example, IFRS 13.IE63 Example, IFRS 14.33 b Disclosure, Effective 2023-01-01 IFRS 17.120 Disclosure, IFRS 2.45 d Disclosure, IFRS 7.7 Common practice
Ranges [member]	member[default]	IFRS 13.B6 Example, IFRS 13.IE63 Example, IFRS 14.33 b Disclosure, Effective 2023-01-01 IFRS 17.120 Disclosure, IFRS 2.45 d Disclosure, IFRS 7.7 Common practice
Bottom of range [member]	member	IFRS 13.B6 Example, IFRS 13.IE63 Example, IFRS 14.33 b Disclosure, Effective 2023-01-01 IFRS 17.120 Disclosure, IFRS 2.45 d Disclosure, IFRS 7.7 Common practice
Weighted average [member]	member	IFRS 13.B6 Example, IFRS 13.IE63 Example, IFRS 14.33 b Disclosure, Effective 2023-01-01 IFRS 17.120 Disclosure, IFRS 7.7 Common practice
Top of range [member]	member	IFRS 13.B6 Example, IFRS 13.IE63 Example, IFRS 14.33 b Disclosure, Effective 2023-01-01 IFRS 17.120 Disclosure, IFRS 2.45 d Disclosure, IFRS 7.7 Common practice
Disclosure of detailed information about borrowings [line items]	line items	
Borrowings	X <sub>instant, credit</sub>	IAS 1.55 Common practice
Notional amount	X <sub>instant</sub>	IAS 1.112 c Common practice
Borrowings, interest rate	X.XX <sub>instant</sub>	IFRS 7.7 Common practice
Borrowings, interest rate basis	text	IFRS 7.7 Common practice
Borrowings, adjustment to interest rate basis	X.XX <sub>instant</sub>	IFRS 7.7 Common practice
Borrowings, maturity	text	IFRS 7.7 Common practice
Borrowings, original currency	text	IFRS 7.7 Common practice

Description of methods and assumptions used in preparing sensitivity analysis	text	IFRS 7.40 b Disclosure
Description of changes in methods and assumptions used in preparing sensitivity analysis	text	IFRS 7.40 c Disclosure
Description of reasons for changes in methods and assumptions used in preparing sensitivity analysis	text	IFRS 7.40 c Disclosure
Description of method, parameters and assumptions used in preparing sensitivity analysis reflecting interdependencies between risk variables	text	IFRS 7.41 a Disclosure
Description of objective of method used and limitations that may result in information not fully reflecting fair value of assets and liabilities involved	text	IFRS 7.41 b Disclosure
Value at risk	X <sub>instant</sub>	IFRS 7.41 Common practice
Description of fact and reason why sensitivity analyses are unrepresentative	text	IFRS 7.42 Disclosure
Disclosure of transfers of financial assets [text block]	text block	IFRS 7 - Transfers of financial assets Disclosure
Disclosure of transferred financial assets that are not derecognised in their entirety [text block]	text block	IFRS 7.42D Disclosure
Disclosure of transferred financial assets that are not derecognised in their entirety [abstract]		
Disclosure of transferred financial assets that are not derecognised in their entirety [table]	table	IFRS 7.42D Disclosure
Transferred financial assets that are not derecognised in their entirety [axis]	axis	IFRS 7.42D Disclosure
Transferred financial assets that are not derecognised in their entirety [member]	member[default]	IFRS 7.42D Disclosure
Disclosure of transferred financial assets that are not derecognised in their entirety [line items]	line items	
Description of nature of transferred financial assets that are not derecognised in their entirety	text	IFRS 7.42D a Disclosure
Description of nature of risks and rewards of ownership to which entity is exposed	text	IFRS 7.42D b Disclosure
Description of nature of relationship between transferred financial assets that are not derecognised in their entirety and associated liabilities	text	IFRS 7.42D c Disclosure
Fair value of transferred financial assets (associated financial liabilities) that are not derecognised in their entirety [abstract]		
Fair value of transferred financial assets that are not derecognised in their entirety	X <sub>instant, debit</sub>	IFRS 7.42D d Disclosure
Fair value of associated financial liabilities	(X) <sub>instant, credit</sub>	IFRS 7.42D d Disclosure
Net fair value of transferred financial assets (associated financial liabilities) that are not derecognised in their entirety	X <sub>instant, debit</sub>	IFRS 7.42D d Disclosure
Assets that entity continues to recognise	X <sub>instant, debit</sub>	IFRS 7.42D e Disclosure
Associated liabilities that entity continues to recognise	X <sub>instant, credit</sub>	IFRS 7.42D e Disclosure
Original assets before transfer	X <sub>instant, debit</sub>	IFRS 7.42D f Disclosure
Assets that entity continues to recognise to extent of continuing involvement	X <sub>instant, debit</sub>	IFRS 7.42D f Disclosure
Associated liabilities that entity continues to recognise to extent of continuing involvement	X <sub>instant, credit</sub>	IFRS 7.42D f Disclosure
Disclosure of continuing involvement in derecognised financial assets [text block]	text block	IFRS 7.42E Disclosure, IFRS 7.42G Disclosure
Disclosure of continuing involvement in derecognised financial assets [abstract]		
Disclosure of continuing involvement in derecognised financial assets [table]	table	IFRS 7.42E Disclosure, IFRS 7.42G Disclosure
Continuing involvement in derecognised financial assets by type of instrument [axis]	axis	IFRS 7.B33 Example
Types of instrument [member]	member[default]	IFRS 7.B33 Example
Written put options [member]	member	IFRS 7.B33 Example, IFRS 7.IG40B Example
Purchased call options [member]	member	IFRS 7.B33 Example, IFRS 7.IG40B Example
Guarantees [member]	member	IFRS 7.B33 Example
Continuing involvement in derecognised financial assets by type of transfer [axis]	axis	IFRS 7.B33 Example
Types of transfer [member]	member[default]	IFRS 7.B33 Example
Securities lending [member]	member	IFRS 7.B33 Example, IFRS 7.IG40B Example
Factoring of receivables [member]	member	IFRS 7.B33 Example
Securitisations [member]	member	IFRS 7.B33 Example
Disclosure of continuing involvement in derecognised financial assets [line items]	line items	
Recognised assets representing continuing involvement in derecognised financial assets	X <sub>instant, debit</sub>	IFRS 7.42E a Disclosure
Recognised liabilities representing continuing involvement in derecognised financial assets	X <sub>instant, credit</sub>	IFRS 7.42E a Disclosure
Description of line items of recognised assets and liabilities representing continuing involvement in derecognised financial assets	text	IFRS 7.42E a Disclosure
Fair value of assets representing continuing involvement in derecognised financial assets	X <sub>instant, debit</sub>	IFRS 7.42E b Disclosure
Fair value of liabilities representing continuing involvement in derecognised financial assets	X <sub>instant, credit</sub>	IFRS 7.42E b Disclosure
Maximum exposure to loss from continuing involvement	X <sub>instant</sub>	IFRS 7.42E c Disclosure

Information about how maximum exposure to loss from continuing involvement is determined	text	IFRS 7.42E c Disclosure
Undiscounted cash outflow required to repurchase derecognised financial assets	X <sub>instant, credit</sub>	IFRS 7.42E d Disclosure
Other amounts payable to transferee in respect of transferred assets	X <sub>instant, credit</sub>	IFRS 7.42E d Disclosure
Qualitative information about continuing involvement in derecognised financial assets	text	IFRS 7.42E f Disclosure
Gain (loss) of derecognised financial assets at date of transfer	X <sub>duration, credit</sub>	IFRS 7.42G a Disclosure
Income from continuing involvement in derecognised financial assets	X <sub>duration, credit</sub>	IFRS 7.42G b Disclosure
Income from continuing involvement in derecognised financial assets cumulatively recognised	X <sub>instant, credit</sub>	IFRS 7.42G b Disclosure
Expense from continuing involvement in derecognised financial assets	X <sub>duration, debit</sub>	IFRS 7.42G b Disclosure
Expense from continuing involvement in derecognised financial assets cumulatively recognised	X <sub>instant, debit</sub>	IFRS 7.42G b Disclosure
Explanation when greatest transfer activity took place	text	IFRS 7.42G c (i) Disclosure
Gain (loss) from transfer activity during period representing greatest transfer activity	X <sub>duration, credit</sub>	IFRS 7.42G c (ii) Disclosure
Proceeds from transfer activity during period representing greatest transfer activity	X <sub>duration, debit</sub>	IFRS 7.42G c (iii) Disclosure
Disclosure of maturity analysis of undiscounted cash outflows to repurchase derecognised financial assets or amounts payable to transferee in respect of transferred assets [text block]	text block	IFRS 7.42E e Disclosure
Disclosure of maturity analysis of undiscounted cash outflows to repurchase derecognised financial assets or amounts payable to transferee in respect of transferred assets [abstract]		
Disclosure of maturity analysis of undiscounted cash outflows to repurchase derecognised financial assets or amounts payable to transferee in respect of transferred assets [table]	table	IFRS 7.42E e Disclosure
Maturity [axis]	axis	IAS 1.61 Disclosure, IAS 19.147 c Example, IFRS 15.120 b (i) Disclosure, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2023-01-01 IFRS 17.109 Disclosure, Effective 2023-01-01 IFRS 17.109A Disclosure, Effective 2023-01-01 IFRS 17.120 Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, IFRS 7.23B a Disclosure, IFRS 7.42E e Disclosure, IFRS 7.B11 Example
Aggregated time bands [member]	member[default]	IAS 1.61 Disclosure, IAS 19.147 c Example, IFRS 15.120 b (i) Disclosure, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2023-01-01 IFRS 17.109 Disclosure, Effective 2023-01-01 IFRS 17.109A Disclosure, Effective 2023-01-01 IFRS 17.120 Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, IFRS 7.23B a Disclosure, IFRS 7.B11 Example, IFRS 7.B35 Example
Not later than one year [member]	member	IAS 1.61 a Disclosure, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example, IFRS 7.IG31A Example
Not later than three months [member]	member	IAS 1.112 c Common practice, Expiry date 2023-01-01 IFRS 7.37 a Example, Expiry date 2023-01-01 IFRS 7.IG28 a Example
Not later than one month [member]	member	IFRS 7.B11 a Example, IFRS 7.B35 a Example, IFRS 7.IG31A Example
Later than one month and not later than three months [member]	member	IFRS 7.B11 b Example, IFRS 7.B35 b Example, IFRS 7.IG31A 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	Expiry date 2023-01-01 IFRS 7.37 a Example, IFRS 7.B11 Example, IFRS 7.B35 c Example, Expiry date 2023-01-01 IFRS 7.IG28 b Example, IFRS 7.IG31A Example
Later than six months and not later than one year [member]	member	Expiry date 2023-01-01 IFRS 7.37 a Example, IFRS 7.B11 Example, IFRS 7.B35 d Example, Expiry date 2023-01-01 IFRS 7.IG28 c Example, IFRS 7.IG31A Example
Later than one year [member]	member	IAS 1.61 b Disclosure, Expiry date 2023-01-01 IFRS 7.37 a Example, Expiry date 2023-01-01 IFRS 7.IG28 d Example
Later than one year and not later than five years [member]	member	IFRS 7.B11 d Example, IFRS 7.IG31A Example
Later than one year and not later than three years [member]	member	IFRS 7.B11 Example, IFRS 7.B35 e Example, IFRS 7.IG31A Example
Later than one year and not later than two years [member]	member	IAS 1.112 c Common practice, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example, IFRS 7.IG31A Example



Later than two years and not later than three years [member]	member	IAS 1.112 c Common practice, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than three years and not later than five years [member]	member	IFRS 7.B11 Example, IFRS 7.B35 f Example, IFRS 7.IG31A Example
Later than three years and not later than four years [member]	member	IAS 1.112 c Common practice, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than four years and not later than five years [member]	member	IAS 1.112 c Common practice, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than five years [member]	member	IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example, IFRS 7.B35 g Example, IFRS 7.IG31A Example
Later than five years and not later than ten years [member]	member	IAS 1.112 c Common practice, IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than five years and not later than seven years [member]	member	IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than seven years and not later than ten years [member]	member	IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than ten years [member]	member	IAS 1.112 c Common practice, IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than ten years and not later than fifteen years [member]	member	IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than fifteen years and not later than twenty years [member]	member	IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than twenty years and not later than twenty-five years [member]	member	IFRS 7.B11 Example, IFRS 7.IG31A Example
Continuing involvement in derecognised financial assets by type of instrument [axis]	axis	IFRS 7.B33 Example
Types of instrument [member]	member[default]	IFRS 7.B33 Example
Written put options [member]	member	IFRS 7.B33 Example, IFRS 7.IG40B Example
Purchased call options [member]	member	IFRS 7.B33 Example, IFRS 7.IG40B Example
Guarantees [member]	member	IFRS 7.B33 Example
Continuing involvement in derecognised financial assets by type of transfer [axis]	axis	IFRS 7.B33 Example
Types of transfer [member]	member[default]	IFRS 7.B33 Example
Securities lending [member]	member	IFRS 7.B33 Example, IFRS 7.IG40B Example
Factoring of receivables [member]	member	IFRS 7.B33 Example
Securitisations [member]	member	IFRS 7.B33 Example
Disclosure of maturity analysis of undiscounted cash outflows to repurchase derecognised financial assets or amounts payable to transferee in respect of transferred assets [line items]	line items	
Undiscounted cash outflow required to repurchase derecognised financial assets	X <sub>instant, credit</sub>	IFRS 7.42E d Disclosure
Other amounts payable to transferee in respect of transferred assets	X <sub>instant, credit</sub>	IFRS 7.42E d Disclosure
Disclosure of financial assets at date of initial application of IFRS 9 [text block]	text block	IFRS 7.42I Disclosure
Disclosure of financial assets at date of initial application of IFRS 9 [abstract]		
Disclosure of financial assets at date of initial application of IFRS 9 [table]	table	IFRS 7.42I Disclosure
Classes of financial assets [axis]	axis	Effective 2023-01-01 IFRS 17.C32 Disclosure, Effective on first application of IFRS 9 IFRS 4.39L b Disclosure, IFRS 7.42I Disclosure, IFRS 7.6 Disclosure, IFRS 9.7.2.34 Disclosure, Effective 2023-01-01 IFRS 9.7.2.42 Disclosure
Financial assets, class [member]	member[default]	Effective 2023-01-01 IFRS 17.C32 Disclosure, Effective on first application of IFRS 9 IFRS 4.39L b Disclosure, IFRS 7.42I Disclosure, IFRS 7.6 Disclosure, IFRS 9.7.2.34 Disclosure, Effective 2023-01-01 IFRS 9.7.2.42 Disclosure
Financial assets at amortised cost, class [member]	member	IFRS 7.B2 a Disclosure
Mortgages [member]	member	IFRS 7.6 Example, IFRS 7.IG20B Example, IFRS 7.IG40B Example
Loans to consumers [member]	member	IFRS 7.6 Example, IFRS 7.IG20C Example, IFRS 7.IG40B Example
Loans to corporate entities [member]	member	IAS 1.112 c Common practice, IFRS 7.6 Example, IFRS 7.IG20C Example

Loans to government [member]	member	IAS 1.112 c Common practice
Trade receivables [member]	member	IAS 1.112 c Common practice, IFRS 7.35H b (iii) Disclosure, IFRS 7.35M b (iii) Disclosure, IFRS 7.35N Example
Financial assets at fair value, class [member]	member	IFRS 7.B2 a Disclosure
Trading securities [member]	member	IFRS 7.6 Example, IFRS 7.IG40B Example
Derivatives [member]	member	IFRS 13.94 Example, IFRS 13.IE60 Example, IFRS 7.6 Example, IFRS 7.IG40B Example
Option contract [member]	member	IAS 1.112 c Common practice
Futures contract [member]	member	IAS 1.112 c Common practice
Swap contract [member]	member	IAS 1.112 c Common practice
Currency swap contract [member]	member	IAS 1.112 c Common practice
Interest rate swap contract [member]	member	IAS 1.112 c Common practice
Forward contract [member]	member	IAS 1.112 c Common practice
Equity investments [member]	member	IFRS 7.6 Example, IFRS 7.IG40B Example
Financial assets outside scope of IFRS 7, class [member]	member	IFRS 7.B2 b Disclosure
Disclosure of financial assets at date of initial application of IFRS 9 [line items]	line items	
Financial assets, measurement category immediately before initial application of IFRS 9	text	IFRS 7.42I a Disclosure
Financial assets, carrying amount immediately before initial application of IFRS 9	X <sub>instant, debit</sub>	IFRS 7.42I a Disclosure
Financial assets, measurement category immediately after initial application of IFRS 9	text	IFRS 7.42I b Disclosure
Financial assets, carrying amount immediately after initial application of IFRS 9	X <sub>instant, debit</sub>	IFRS 7.42I b Disclosure
Financial assets previously designated at fair value through profit or loss but no longer so designated, initial application of IFRS 9	X <sub>instant, debit</sub>	IFRS 7.42I c Disclosure
Financial assets previously designated at fair value through profit or loss reclassified due to requirements of IFRS 9, initial application of IFRS 9	X <sub>instant, debit</sub>	IFRS 7.42I c Disclosure
Financial assets previously designated at fair value through profit or loss reclassified voluntarily, initial application of IFRS 9	X <sub>instant, debit</sub>	IFRS 7.42I c Disclosure
Disclosure of financial liabilities at date of initial application of IFRS 9 [text block]	text block	IFRS 7.42I Disclosure
Disclosure of financial liabilities at date of initial application of IFRS 9 [abstract]		
Disclosure of financial liabilities at date of initial application of IFRS 9 [table]	table	IFRS 7.42I Disclosure
Classes of financial liabilities [axis]	axis	IFRS 7.42I Disclosure, IFRS 7.6 Disclosure, IFRS 9.7.2.34 Disclosure, Effective 2023-01-01 IFRS 9.7.2.42 Disclosure
Financial liabilities, class [member]	member[default]	IFRS 7.42I Disclosure, IFRS 7.6 Disclosure, IFRS 9.7.2.34 Disclosure, Effective 2023-01-01 IFRS 9.7.2.42 Disclosure
Financial liabilities at amortised cost, class [member]	member	IFRS 7.B2 a Disclosure
Financial liabilities at fair value, class [member]	member	IFRS 7.B2 a Disclosure
Financial liabilities outside scope of IFRS 7, class [member]	member	IFRS 7.B2 b Disclosure
Disclosure of financial liabilities at date of initial application of IFRS 9 [line items]	line items	
Financial liabilities, measurement category immediately before initial application of IFRS 9	text	IFRS 7.42I a Disclosure
Financial liabilities, carrying amount immediately before initial application of IFRS 9	X <sub>instant, credit</sub>	IFRS 7.42I a Disclosure
Financial liabilities, measurement category immediately after initial application of IFRS 9	text	IFRS 7.42I b Disclosure
Financial liabilities, carrying amount immediately after initial application of IFRS 9	X <sub>instant, credit</sub>	IFRS 7.42I b Disclosure
Financial liabilities previously designated at fair value through profit or loss but no longer so designated, initial application of IFRS 9	X <sub>instant, credit</sub>	IFRS 7.42I c Disclosure
Financial liabilities previously designated at fair value through profit or loss reclassified due to requirements of IFRS 9, initial application of IFRS 9	X <sub>instant, credit</sub>	IFRS 7.42I c Disclosure
Financial liabilities previously designated at fair value through profit or loss reclassified voluntarily, initial application of IFRS 9	X <sub>instant, credit</sub>	IFRS 7.42I c Disclosure
Information on how entity applied classification requirements in IFRS 9 to financial assets whose classification has changed as result of applying IFRS 9	text	IFRS 7.42J a Disclosure
Description of reasons for designation or de-designation of financial assets or financial liabilities as measured at fair value through profit or loss at date of initial application of IFRS 9	text	IFRS 7.42J b Disclosure
Increase (decrease) in financial assets on basis of measurement category, initial application of IFRS 9	X <sub>instant, debit</sub>	IFRS 7.42L a Disclosure
Increase (decrease) in financial assets arising from change in measurement attribute, initial application of IFRS 9	X <sub>instant, debit</sub>	IFRS 7.42L b Disclosure
Increase (decrease) in financial liabilities on basis of measurement category, initial application of IFRS 9	X <sub>instant, credit</sub>	IFRS 7.42L a Disclosure
Increase (decrease) in financial liabilities arising from change in measurement attribute, initial application of IFRS 9	X <sub>instant, credit</sub>	IFRS 7.42L b Disclosure

Fair value of financial assets reclassified as measured at amortised cost, initial application of IFRS 9	X <sub>instant, debit</sub>	IFRS 7.42M a Disclosure
Fair value gain (loss) that would have been recognised in profit or loss or other comprehensive income if financial assets had not been reclassified as measured at amortised cost, initial application of IFRS 9	X <sub>duration, credit</sub>	IFRS 7.42M b Disclosure
Fair value of financial assets reclassified out of fair value through profit or loss and into fair value through other comprehensive income, initial application of IFRS 9	X <sub>instant, debit</sub>	IFRS 7.42M a Disclosure
Fair value gain (loss) that would have been recognised in profit or loss if financial assets had not been reclassified out of fair value through profit or loss and into fair value through other comprehensive income, initial application of IFRS 9	X <sub>duration, credit</sub>	IFRS 7.42M b Disclosure
Effective interest rate determined on date of reclassification of financial assets out of fair value through profit or loss category, initial application of IFRS 9	X.XX <sub>instant</sub>	IFRS 7.42N a Disclosure
Interest revenue (expense) recognised for financial assets reclassified out of fair value through profit or loss category, initial application of IFRS 9	X <sub>duration, credit</sub>	IFRS 7.42N b Disclosure
Fair value of financial liabilities reclassified as measured at amortised cost, initial application of IFRS 9	X <sub>instant, credit</sub>	IFRS 7.42M a Disclosure
Fair value gain (loss) that would have been recognised in profit or loss or other comprehensive income if financial liabilities had not been reclassified as measured at amortised cost, initial application of IFRS 9	X <sub>duration, credit</sub>	IFRS 7.42M b Disclosure
Effective interest rate determined on date of reclassification of financial liabilities out of fair value through profit or loss category, initial application of IFRS 9	X.XX <sub>instant</sub>	IFRS 7.42N a Disclosure
Interest revenue (expense) recognised for financial liabilities reclassified out of fair value through profit or loss category, initial application of IFRS 9	X <sub>duration, credit</sub>	IFRS 7.42N b Disclosure
Explanation of initial application of impairment requirements for financial instruments [text block]	text block	IFRS 7.42P Disclosure
Financial assets whose contractual cash flow characteristics have been assessed based on facts and circumstances at initial recognition without taking into account requirements related to modification of time value of money element	X <sub>instant, debit</sub>	IFRS 7.42R Disclosure
Financial assets whose contractual cash flow characteristics have been assessed based on facts and circumstances at initial recognition without taking into account exception for prepayment features	X <sub>instant, debit</sub>	IFRS 7.42S Disclosure
Disclosure of financial assets affected by amendments to IFRS 9 for prepayment features with negative compensation [text block]	text block	IFRS 9.7.2.34 Disclosure
Disclosure of financial assets affected by amendments to IFRS 9 for prepayment features with negative compensation [abstract]		
Disclosure of financial assets affected by amendments to IFRS 9 for prepayment features with negative compensation [table]	table	IFRS 9.7.2.34 Disclosure
Classes of financial assets [axis]	axis	Effective 2023-01-01 IFRS 17.C32 Disclosure, Effective on first application of IFRS 9 IFRS 4.39L b Disclosure, IFRS 7.42I Disclosure, IFRS 7.6 Disclosure, IFRS 9.7.2.34 Disclosure, Effective 2023-01-01 IFRS 9.7.2.42 Disclosure
Financial assets, class [member]	member[default]	Effective 2023-01-01 IFRS 17.C32 Disclosure, Effective on first application of IFRS 9 IFRS 4.39L b Disclosure, IFRS 7.42I Disclosure, IFRS 7.6 Disclosure, IFRS 9.7.2.34 Disclosure, Effective 2023-01-01 IFRS 9.7.2.42 Disclosure
Financial assets at amortised cost, class [member]	member	IFRS 7.B2 a Disclosure
Mortgages [member]	member	IFRS 7.6 Example, IFRS 7.IG20B Example, IFRS 7.IG40B Example
Loans to consumers [member]	member	IFRS 7.6 Example, IFRS 7.IG20C Example, IFRS 7.IG40B Example
Loans to corporate entities [member]	member	IAS 1.112 c Common practice, IFRS 7.6 Example, IFRS 7.IG20C Example
Loans to government [member]	member	IAS 1.112 c Common practice
Trade receivables [member]	member	IAS 1.112 c Common practice, IFRS 7.35H b (iii) Disclosure, IFRS 7.35M b (iii) Disclosure, IFRS 7.35N Example
Financial assets at fair value, class [member]	member	IFRS 7.B2 a Disclosure
Trading securities [member]	member	IFRS 7.6 Example, IFRS 7.IG40B Example
Derivatives [member]	member	IFRS 13.94 Example, IFRS 13.IE60 Example, IFRS 7.6 Example, IFRS 7.IG40B Example
Option contract [member]	member	IAS 1.112 c Common practice
Futures contract [member]	member	IAS 1.112 c Common practice
Swap contract [member]	member	IAS 1.112 c Common practice
Currency swap contract [member]	member	IAS 1.112 c Common practice
Interest rate swap contract [member]	member	IAS 1.112 c Common practice
Forward contract [member]	member	IAS 1.112 c Common practice
Equity investments [member]	member	IFRS 7.6 Example, IFRS 7.IG40B Example
Financial assets outside scope of IFRS 7, class [member]	member	IFRS 7.B2 b Disclosure

Disclosure of financial assets affected by amendments to IFRS 9 for prepayment features with negative compensation [line items]	line items	
Financial assets affected by amendments to IFRS 9 for prepayment features with negative compensation, measurement category immediately before applying amendments	text	IFRS 9.7.2.34 a Disclosure
Financial assets affected by amendments to IFRS 9 for prepayment features with negative compensation, carrying amount immediately before applying amendments	X <sub>instant, debit</sub>	IFRS 9.7.2.34 a Disclosure
Financial assets affected by amendments to IFRS 9 for prepayment features with negative compensation, measurement category after applying amendments	text	IFRS 9.7.2.34 b Disclosure
Financial assets affected by amendments to IFRS 9 for prepayment features with negative compensation, carrying amount after applying amendments	X <sub>instant, debit</sub>	IFRS 9.7.2.34 b Disclosure
Financial assets that were designated as measured at fair value through profit or loss before application of amendments to IFRS 9 for prepayment features with negative compensation that are no longer so designated	X <sub>instant, debit</sub>	IFRS 9.7.2.34 c Disclosure
Description of reasons for designation or de-designation of financial assets as measured at fair value through profit or loss when applying amendments to IFRS 9 for prepayment features with negative compensation	text	IFRS 9.7.2.34 d Disclosure
Disclosure of financial liabilities affected by amendments to IFRS 9 for prepayment features with negative compensation [text block]	text block	IFRS 9.7.2.34 Disclosure
Disclosure of financial liabilities affected by amendments to IFRS 9 for prepayment features with negative compensation [abstract]		
Disclosure of financial liabilities affected by amendments to IFRS 9 for prepayment features with negative compensation [table]	table	IFRS 9.7.2.34 Disclosure
Classes of financial liabilities [axis]	axis	IFRS 7.42 <sup>1</sup> Disclosure, IFRS 7.6 Disclosure, IFRS 9.7.2.34 Disclosure, Effective 2023-01-01 IFRS 9.7.2.42 Disclosure
Financial liabilities, class [member]	member[default]	IFRS 7.42 <sup>1</sup> Disclosure, IFRS 7.6 Disclosure, IFRS 9.7.2.34 Disclosure, Effective 2023-01-01 IFRS 9.7.2.42 Disclosure
Financial liabilities at amortised cost, class [member]	member	IFRS 7.B2 a Disclosure
Financial liabilities at fair value, class [member]	member	IFRS 7.B2 a Disclosure
Financial liabilities outside scope of IFRS 7, class [member]	member	IFRS 7.B2 b Disclosure
Disclosure of financial liabilities affected by amendments to IFRS 9 for prepayment features with negative compensation [line items]	line items	
Financial liabilities affected by amendments to IFRS 9 for prepayment features with negative compensation, measurement category immediately before applying amendments	text	IFRS 9.7.2.34 a Disclosure
Financial liabilities affected by amendments to IFRS 9 for prepayment features with negative compensation, carrying amount immediately before applying amendments	X <sub>instant, credit</sub>	IFRS 9.7.2.34 a Disclosure
Financial liabilities affected by amendments to IFRS 9 for prepayment features with negative compensation, measurement category after applying amendments	text	IFRS 9.7.2.34 b Disclosure
Financial liabilities affected by amendments to IFRS 9 for prepayment features with negative compensation, carrying amount after applying amendments	X <sub>instant, credit</sub>	IFRS 9.7.2.34 b Disclosure
Financial liabilities that were designated as measured at fair value through profit or loss before application of amendments to IFRS 9 for prepayment features with negative compensation that are no longer so designated	X <sub>instant, credit</sub>	IFRS 9.7.2.34 c Disclosure
Description of reasons for designation or de-designation of financial liabilities as measured at fair value through profit or loss when applying amendments to IFRS 9 for prepayment features with negative compensation	text	IFRS 9.7.2.34 d Disclosure
Disclosure of financial assets affected by amendments to IFRS 9 made by IFRS 17 [text block]	text block	Effective 2023-01-01 IFRS 9.7.2.42 Disclosure
Disclosure of financial assets affected by amendments to IFRS 9 made by IFRS 17 [abstract]		
Disclosure of financial assets affected by amendments to IFRS 9 made by IFRS 17 [table]	table	Effective 2023-01-01 IFRS 9.7.2.42 Disclosure
Classes of financial assets [axis]	axis	Effective 2023-01-01 IFRS 17.C32 Disclosure, Effective on first application of IFRS 9 IFRS 4.39L b Disclosure, IFRS 7.42 <sup>1</sup> Disclosure, IFRS 7.6 Disclosure, IFRS 9.7.2.34 Disclosure, Effective 2023-01-01 IFRS 9.7.2.42 Disclosure
Financial assets, class [member]	member[default]	Effective 2023-01-01 IFRS 17.C32 Disclosure, Effective on first application of IFRS 9 IFRS 4.39L b Disclosure, IFRS 7.42 <sup>1</sup> Disclosure, IFRS 7.6 Disclosure, IFRS 9.7.2.34 Disclosure, Effective 2023-01-01 IFRS 9.7.2.42 Disclosure
Financial assets at amortised cost, class [member]	member	IFRS 7.B2 a Disclosure
Mortgages [member]	member	IFRS 7.6 Example, IFRS 7.IG20B Example, IFRS 7.IG40B Example
Loans to consumers [member]	member	IFRS 7.6 Example, IFRS 7.IG20C Example, IFRS 7.IG40B Example
Loans to corporate entities [member]	member	IAS 1.112 c Common practice, IFRS 7.6 Example, IFRS 7.IG20C Example
Loans to government [member]	member	IAS 1.112 c Common practice

Trade receivables [member]	member	IAS 1.112 c Common practice, IFRS 7.35H b (iii) Disclosure, IFRS 7.35M b (iii) Disclosure, IFRS 7.35N Example
Financial assets at fair value, class [member]	member	IFRS 7.B2 a Disclosure
Trading securities [member]	member	IFRS 7.6 Example, IFRS 7.IG40B Example
Derivatives [member]	member	IFRS 13.94 Example, IFRS 13.IE60 Example, IFRS 7.6 Example, IFRS 7.IG40B Example
Option contract [member]	member	IAS 1.112 c Common practice
Futures contract [member]	member	IAS 1.112 c Common practice
Swap contract [member]	member	IAS 1.112 c Common practice
Currency swap contract [member]	member	IAS 1.112 c Common practice
Interest rate swap contract [member]	member	IAS 1.112 c Common practice
Forward contract [member]	member	IAS 1.112 c Common practice
Equity investments [member]	member	IFRS 7.6 Example, IFRS 7.IG40B Example
Financial assets outside scope of IFRS 7, class [member]	member	IFRS 7.B2 b Disclosure
Disclosure of financial assets affected by amendments to IFRS 9 made by IFRS 17 [line items]	line items	
Financial assets affected by amendments to IFRS 9 made by IFRS 17, classification immediately before applying amendments	text	Effective 2023-01-01 IFRS 9.7.2.42 a Disclosure
Financial assets affected by amendments to IFRS 9 made by IFRS 17, measurement category immediately before applying amendments	text	Effective 2023-01-01 IFRS 9.7.2.42 a Disclosure
Financial assets affected by amendments to IFRS 9 made by IFRS 17, carrying amount immediately before applying amendments	X <sub>instant, debit</sub>	Effective 2023-01-01 IFRS 9.7.2.42 a Disclosure
Financial assets affected by amendments to IFRS 9 made by IFRS 17, measurement category after applying amendments	text	Effective 2023-01-01 IFRS 9.7.2.42 b Disclosure
Financial assets affected by amendments to IFRS 9 made by IFRS 17, carrying amount after applying amendments	X <sub>instant, debit</sub>	Effective 2023-01-01 IFRS 9.7.2.42 b Disclosure
Disclosure of financial liabilities affected by amendments to IFRS 9 made by IFRS 17 [text block]	text block	Effective 2023-01-01 IFRS 9.7.2.42 Disclosure
Disclosure of financial liabilities affected by amendments to IFRS 9 made by IFRS 17 [abstract]		
Disclosure of financial liabilities affected by amendments to IFRS 9 made by IFRS 17 [table]	table	Effective 2023-01-01 IFRS 9.7.2.42 Disclosure
Classes of financial liabilities [axis]	axis	IFRS 7.42I Disclosure, IFRS 7.6 Disclosure, IFRS 9.7.2.34 Disclosure, Effective 2023-01-01 IFRS 9.7.2.42 Disclosure
Financial liabilities, class [member]	member[default]	IFRS 7.42I Disclosure, IFRS 7.6 Disclosure, IFRS 9.7.2.34 Disclosure, Effective 2023-01-01 IFRS 9.7.2.42 Disclosure
Financial liabilities at amortised cost, class [member]	member	IFRS 7.B2 a Disclosure
Financial liabilities at fair value, class [member]	member	IFRS 7.B2 a Disclosure
Financial liabilities outside scope of IFRS 7, class [member]	member	IFRS 7.B2 b Disclosure
Disclosure of financial liabilities affected by amendments to IFRS 9 made by IFRS 17 [line items]	line items	
Financial liabilities affected by amendments to IFRS 9 made by IFRS 17, classification immediately before applying amendments	text	Effective 2023-01-01 IFRS 9.7.2.42 a Disclosure
Financial liabilities affected by amendments to IFRS 9 made by IFRS 17, measurement category immediately before applying amendments	text	Effective 2023-01-01 IFRS 9.7.2.42 a Disclosure
Financial liabilities affected by amendments to IFRS 9 made by IFRS 17, carrying amount immediately before applying amendments	X <sub>instant, credit</sub>	Effective 2023-01-01 IFRS 9.7.2.42 a Disclosure
Financial liabilities affected by amendments to IFRS 9 made by IFRS 17, measurement category after applying amendments	text	Effective 2023-01-01 IFRS 9.7.2.42 b Disclosure
Financial liabilities affected by amendments to IFRS 9 made by IFRS 17, carrying amount after applying amendments	X <sub>instant, credit</sub>	Effective 2023-01-01 IFRS 9.7.2.42 b Disclosure
Financial liabilities that were designated as measured at fair value through profit or loss before application of amendments to IFRS 9 made by IFRS 17 but are no longer so designated	X <sub>instant, credit</sub>	Effective 2023-01-01 IFRS 9.7.2.42 c Disclosure
Description of reasons for designation or de-designation of financial liabilities as measured at fair value through profit or loss when applying amendments to IFRS 9 made by IFRS 17	text	Effective 2023-01-01 IFRS 9.7.2.42 d Disclosure
<b>IFRS 8</b>		
<b>[871100] Notes - Operating segments</b>		
Disclosure of entity's operating segments [text block]	text block	IFRS 8 - Disclosure Disclosure
Description of factors used to identify entity's reportable segments	text	IFRS 8.22 a Disclosure
Description of judgements made by management in applying aggregation criteria for operating segments	text	IFRS 8.22 aa Disclosure
Description of types of products and services from which each reportable segment derives its revenues	text	IFRS 8.22 b Disclosure

Description of sources of revenue for all other segments	text	IFRS 8.16 Disclosure
Description of basis of accounting for transactions between reportable segments	text	IFRS 8.27 a Disclosure
Description of nature of differences between measurements of reportable segments' profits or losses and entity's profit or loss before income tax expense or income and discontinued operations	text	IFRS 8.27 b Disclosure
Description of nature of differences between measurements of reportable segments' assets and entity's assets	text	IFRS 8.27 c Disclosure
Description of nature of differences between measurements of reportable segments' liabilities and entity's liabilities	text	IFRS 8.27 d Disclosure
Description of nature of changes from prior periods in measurement methods used to determine reported segment profit or loss and effect of those changes on measure of segment profit or loss	text	IFRS 8.27 e Disclosure
Description of nature and effect of any asymmetrical allocations to reportable segments	text	IFRS 8.27 f Disclosure
Disclosure of operating segments [text block]	text block	IFRS 8.23 Disclosure
Disclosure of operating segments [abstract]		
Disclosure of operating segments [table]	table	IFRS 8.23 Disclosure
Segment consolidation items [axis]	axis	IFRS 8.23 Disclosure
Entity's total for segment consolidation items [member]	member[default]	IFRS 8.28 Disclosure
Operating segments [member]	member	IFRS 8.28 Disclosure
Material reconciling items [member]	member	IFRS 8.28 Disclosure
Elimination of intersegment amounts [member]	member	IFRS 8.28 Example, IFRS 8.IG4 Example
Unallocated amounts [member]	member	IFRS 8.28 Example, IFRS 8.IG4 Example
Segments [axis]	axis	IAS 19.138 d Example, IAS 36.130 d (ii) Disclosure, IFRS 15.115 Disclosure, Effective 2023-01-01 IFRS 17.96 c Example, IFRS 8.23 Disclosure
Segments [member]	member[default]	IAS 19.138 d Example, IAS 36.130 d (ii) Disclosure, IFRS 15.115 Disclosure, Effective 2023-01-01 IFRS 17.96 c Example, IFRS 8.28 Disclosure
Reportable segments [member]	member	IAS 19.138 d Example, IFRS 15.115 Disclosure, Effective 2023-01-01 IFRS 17.96 c Example, IFRS 8.23 Disclosure
All other segments [member]	member	IFRS 15.115 Disclosure, IFRS 8.16 Disclosure
Disclosure of operating segments [line items]	line items	
Revenue	X <sub>duration, credit</sub>	IAS 1.102 Example, IAS 1.103 Example, IAS 1.82 a Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (v) Disclosure, IFRS 5.33 b (i) Disclosure, IFRS 8.23 a Disclosure, IFRS 8.28 a Disclosure, IFRS 8.32 Disclosure, IFRS 8.33 a Disclosure, IFRS 8.34 Disclosure
Interest income	X <sub>duration, credit</sub>	IAS 1.112 c Common practice, IFRS 12.B13 e Disclosure, IFRS 8.23 c Disclosure, IFRS 8.28 e Disclosure
Interest expense	X <sub>duration, debit</sub>	IFRS 12.B13 f Disclosure, IFRS 8.23 d Disclosure, IFRS 8.28 e Disclosure
Interest income (expense)	X <sub>duration, credit</sub>	IAS 1.85 Common practice, IFRS 8.23 Disclosure, IFRS 8.28 e Disclosure
Depreciation and amortisation expense	X <sub>duration, debit</sub>	IAS 1.102 Example, IAS 1.104 Disclosure, IAS 1.99 Disclosure, IFRS 12.B13 d Disclosure, IFRS 8.23 e Disclosure, IFRS 8.28 e Disclosure
Share of profit (loss) of associates and joint ventures accounted for using equity method	X <sub>duration, credit</sub>	IAS 1.82 c Disclosure, Effective on first application of IFRS 9 IFRS 4.39M b Disclosure, IFRS 8.23 g Disclosure, IFRS 8.28 e Disclosure
Tax expense (income)	X <sub>duration, debit</sub>	IAS 12.79 Disclosure, IAS 12.81 c (i) Disclosure, IAS 12.81 c (ii) Disclosure, IAS 1.82 d Disclosure, IAS 26.35 b (viii) Disclosure, IFRS 12.B13 g Disclosure, IFRS 8.23 h Disclosure
Other material non-cash items	X <sub>duration, debit</sub>	IFRS 8.23 i Disclosure, IFRS 8.28 e Disclosure
Profit (loss) before tax	X <sub>duration, credit</sub>	IAS 1.102 Example, IAS 1.103 Example, IFRS 5.33 b (i) Disclosure, IFRS 8.23 Example, IFRS 8.28 b Example
Profit (loss) from continuing operations	X <sub>duration, credit</sub>	IAS 1.81A a Disclosure, IFRS 12.B12 b (vi) Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure
Profit (loss)	X <sub>duration, credit</sub>	IAS 1.106 d (i) Disclosure, IAS 1.81A a Disclosure, IAS 7.18 b Disclosure, IFRS 1.24 b Disclosure, IFRS 12.B10 b Example, IFRS 1.32 a (ii) Disclosure, Effective 2023-01-01 IFRS 17.113 b Example, Effective

		on first application of IFRS 9 IFRS 4.39L e Example, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure
Assets	X <sub>instant</sub> , debit	IAS 1.55 Disclosure, IFRS 13.93 a Disclosure, IFRS 13.93 b Disclosure, IFRS 13.93 e Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 c Disclosure
Investments accounted for using equity method	X <sub>instant</sub> , debit	IAS 1.54 e Disclosure, IFRS 12.B16 Disclosure, IFRS 8.24 a Disclosure
Additions to non-current assets other than financial instruments, deferred tax assets, net defined benefit assets, and rights arising under insurance contracts	X <sub>duration</sub> , debit	IFRS 8.24 b Disclosure, IFRS 8.28 e Disclosure
Liabilities	X <sub>instant</sub> , credit	IAS 1.55 Disclosure, IFRS 13.93 a Disclosure, IFRS 13.93 b Disclosure, IFRS 13.93 e Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 d Disclosure
Impairment loss recognised in profit or loss	X <sub>duration</sub> , debit	IAS 36.126 a Disclosure, IAS 36.129 a Disclosure
Reversal of impairment loss recognised in profit or loss	X <sub>duration</sub> , credit	IAS 36.126 b Disclosure, IAS 36.129 b Disclosure
Impairment loss recognised in other comprehensive income	X <sub>duration</sub> , debit	IAS 36.126 c Disclosure, IAS 36.129 a Disclosure
Reversal of impairment loss recognised in other comprehensive income	X <sub>duration</sub> , credit	IAS 36.126 d Disclosure, IAS 36.129 b Disclosure
Net cash flows from (used in) operating activities	X <sub>duration</sub>	IAS 7.10 Disclosure, IAS 7.50 d Disclosure
Net cash flows from (used in) investing activities	X <sub>duration</sub> , debit	IAS 7.10 Disclosure, IAS 7.50 d Disclosure
Net cash flows from (used in) financing activities	X <sub>duration</sub> , 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 15.B89 a Example, IFRS 8.32 Disclosure
Products and services [member]	member[default]	IFRS 15.B89 a Example, IFRS 8.32 Disclosure
Disclosure of products and services [line items]	line items	
Revenue	X <sub>duration</sub> , credit	IAS 1.102 Example, IAS 1.103 Example, IAS 1.82 a Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (v) Disclosure, IFRS 5.33 b (i) 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	IAS 19.138 a Example, IFRS 15.B89 b Example, Effective 2023-01-01 IFRS 17.96 b Example, IFRS 8.33 Disclosure
Geographical areas [member]	member[default]	IAS 19.138 a Example, IFRS 15.B89 b Example, Effective 2023-01-01 IFRS 17.96 b Example, 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 <sub>duration</sub> , credit	IAS 1.102 Example, IAS 1.103 Example, IAS 1.82 a Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (v) Disclosure, IFRS 5.33 b (i) 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 <sub>instant</sub> , 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 <sub>duration</sub> , credit	IAS 1.102 Example, IAS 1.103 Example, IAS 1.82 a Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (v) Disclosure, IFRS 5.33 b (i) Disclosure,

		IFRS 8.23 a Disclosure, IFRS 8.28 a Disclosure, IFRS 8.32 Disclosure, IFRS 8.33 a Disclosure, IFRS 8.34 Disclosure
Percentage of entity's revenue	X.XX <sub>duration</sub>	IFRS 8.34 Common practice
Information about major customers	text	IFRS 8.34 Disclosure
Description of basis for attributing revenues from external customers to individual countries	text	IFRS 8.33 a Disclosure
Explanation of interest income reported net of interest expense	text	IFRS 8.23 Disclosure
Explanation of why revenues from external customers for each product and service, or each group of similar products and services, are not reported	text	IFRS 8.32 Disclosure, IFRS 8.33 Disclosure
<b>IFRS 12</b>		
<b>[825700] Notes - Interests in other entities</b>		
Disclosure of interests in other entities [text block]	text block	IFRS 12.1 Disclosure
Disclosure of significant judgements and assumptions made in relation to interests in other entities [text block]	text block	IFRS 12.7 Disclosure
Description of significant judgements and assumptions made in determining that entity does not control another entity even though it holds more than half of voting rights	text	IFRS 12.9 a Example
Description of significant judgements and assumptions made in determining that entity controls another entity even though it holds less than half of voting rights	text	IFRS 12.9 b Example
Description of significant judgements and assumptions made in determining that entity is agent or principal	text	IFRS 12.9 c Example
Description of reasons why presumption investor has significant influence is overcome when its interest in investee is more than twenty per cent	text	IFRS 12.9 d Example
Description of reasons why presumption investor does not have significant influence is overcome when its interest in investee is less than twenty per cent	text	IFRS 12.9 e Example
Disclosure of how entity aggregated interests in similar entities [text block]	text block	IFRS 12.B3 Disclosure
Disclosure of interests in subsidiaries [text block]	text block	IFRS 12.2 b (i) Disclosure
Disclosure of composition of group [text block]	text block	IFRS 12.10 a (i) Disclosure
Disclosure of subsidiaries [text block]	text block	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 a Disclosure
Disclosure of subsidiaries [abstract]		
Disclosure of subsidiaries [table]	table	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 a Disclosure
Subsidiaries [axis]	axis	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 a Disclosure
Entity's total for subsidiaries [member]	member[default]	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 a Disclosure
Subsidiaries [member]	member	IAS 24.19 c Disclosure, IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 a Disclosure
Subsidiaries with material non-controlling interests [member]	member	IFRS 12.12 Disclosure
Disclosure of subsidiaries [line items]	line items	
Name of subsidiary	text	IAS 27.16 b (i) Disclosure, IAS 27.17 b (i) Disclosure, IFRS 12.12 a Disclosure, IFRS 12.19B a Disclosure
Principal place of business of subsidiary	text	IAS 27.16 b (ii) Disclosure, IAS 27.17 b (ii) Disclosure, IFRS 12.12 b Disclosure, IFRS 12.19B b Disclosure
Country of incorporation of subsidiary	text	IAS 27.16 b (ii) Disclosure, IAS 27.17 b (ii) Disclosure, IFRS 12.12 b Disclosure, IFRS 12.19B b Disclosure
Proportion of ownership interests held by non-controlling interests	X.XX <sub>duration</sub>	IFRS 12.12 c Disclosure
Proportion of voting rights held by non-controlling interests	X.XX <sub>duration</sub>	IFRS 12.12 d Disclosure
Profit (loss), attributable to non-controlling interests	X <sub>duration, credit</sub>	IAS 1.81B a (i) Disclosure, IFRS 12.12 e Disclosure
Non-controlling interests	X <sub>instant, credit</sub>	IAS 1.54 q Disclosure, IFRS 10.22 Disclosure, IFRS 12.12 f Disclosure
Dividends paid to non-controlling interests	X <sub>duration, credit</sub>	IFRS 12.B10 a Disclosure
Current assets	X <sub>instant, debit</sub>	IAS 1.66 Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (i) Disclosure
Non-current assets	X <sub>instant, debit</sub>	IAS 1.66 Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (ii) Disclosure
Current liabilities	X <sub>instant, credit</sub>	IAS 1.69 Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (iii) Disclosure
Non-current liabilities	X <sub>instant, credit</sub>	IAS 1.69 Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (iv) Disclosure



Revenue	X <sub>duration, credit</sub>	IAS 1.102 Example, IAS 1.103 Example, IAS 1.82 a Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (v) Disclosure, IFRS 5.33 b (i) 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 <sub>duration, credit</sub>	IAS 1.106 d (i) Disclosure, IAS 1.81A a Disclosure, IAS 7.18 b Disclosure, IFRS 1.24 b Disclosure, IFRS 12.B10 b Example, IFRS 1.32 a (ii) Disclosure, Effective 2023-01-01 IFRS 17.113 b Example, Effective on first application of IFRS 9 IFRS 4.39L e Example, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure
Comprehensive income	X <sub>duration, credit</sub>	IAS 1.106 a Disclosure, IAS 1.81A c Disclosure, IFRS 1.24 b Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (ix) Disclosure, IFRS 1.32 a (ii) Disclosure
Date of end of reporting period of financial statements of subsidiary	yyyy-mm-dd	IFRS 12.11 a Disclosure
Description of reason why using different reporting date or period for subsidiary	text	IFRS 12.11 b Disclosure
Description of significant restrictions on entity's ability to access or use assets and settle liabilities of group	text	IFRS 12.13 a Disclosure
Description of nature and extent to which protective rights of non-controlling interests can significantly restrict entity's ability to access or use assets and settle liabilities of group	text	IFRS 12.13 b Disclosure
Assets to which significant restrictions apply	X <sub>instant, debit</sub>	IFRS 12.13 c Disclosure
Liabilities to which significant restrictions apply	X <sub>instant, credit</sub>	IFRS 12.13 c Disclosure
Disclosure of information about consolidated structured entities [text block]	text block	IFRS 12 - Nature of the risks associated with an entity's interests in consolidated structured entities Disclosure
Disclosure of information about consolidated structured entities [abstract]		
Disclosure of information about consolidated structured entities [table]	table	IFRS 12 - Nature of the risks associated with an entity's interests in consolidated structured entities Disclosure
Consolidated structured entities [axis]	axis	IFRS 12 - Nature of the risks associated with an entity's interests in consolidated structured entities Disclosure
Entity's total for consolidated structured entities [member]	member[default]	IFRS 12 - Nature of the risks associated with an entity's interests in consolidated structured entities Disclosure
Consolidated structured entities [member]	member	IFRS 12 - Nature of the risks associated with an entity's interests in consolidated structured entities Disclosure
Disclosure of information about consolidated structured entities [line items]	line items	
Description of terms of contractual arrangements that could require parent or subsidiaries to provide financial support to structured entity	text	IFRS 12.14 Disclosure, IFRS 12.B26 a Example
Description of type of support provided to structured entity without having contractual obligation to do so	text	IFRS 12.15 a Disclosure, IFRS 12.30 a Disclosure
Support provided to structured entity without having contractual obligation to do so	X <sub>duration</sub>	IFRS 12.15 a Disclosure, IFRS 12.30 a Disclosure
Description of reasons for providing support to structured entity without having contractual obligation to do so	text	IFRS 12.15 b Disclosure, IFRS 12.30 b Disclosure
Explanation of factors in reaching decision to provide support to previously unconsolidated structured entity that resulted in obtaining control	text	IFRS 12.16 Disclosure
Description of intentions to provide support to structured entity	text	IFRS 12.17 Disclosure, IFRS 12.31 Disclosure
Disclosure of effects of changes in parent's ownership interest in subsidiary that do not result in loss of control on equity attributable to owners of parent [text block]	text block	IFRS 12.18 Disclosure
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity attributable to owners of parent	X <sub>duration, credit</sub>	IFRS 12.18 Disclosure
Gains (losses) recognised when control of subsidiary is lost	X <sub>duration, credit</sub>	IFRS 12.19 Disclosure
Portion of gains (losses) recognised when control of subsidiary is lost, attributable to recognising investment retained in former subsidiary	X <sub>duration, credit</sub>	IFRS 12.19 a Disclosure
Description of line item(s) in profit or loss in which gain (loss) is recognised when control of subsidiary is lost	text	IFRS 12.19 b Disclosure
Disclosure of interests in associates [text block]	text block	IFRS 12.2 b (ii) Disclosure
Disclosure of associates [text block]	text block	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 d Disclosure
Disclosure of associates [abstract]		
Disclosure of associates [table]	table	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 d Disclosure
Associates [axis]	axis	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 d Disclosure, Expiry date

		2023-01-01 IFRS 4.39J Disclosure, Effective on first application of IFRS 9 IFRS 4.39M Disclosure
Entity's total for associates [member]	member[default]	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 d Disclosure, Expiry date 2023-01-01 IFRS 4.39J Disclosure, Effective on first application of IFRS 9 IFRS 4.39M Disclosure
Associates [member]	member	IAS 24.19 d Disclosure, IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 d Disclosure, Expiry date 2023-01-01 IFRS 4.39J a Disclosure, Effective on first application of IFRS 9 IFRS 4.39M a Disclosure
Aggregated individually immaterial associates [member]	member	IFRS 12.21 c (ii) Disclosure, Expiry date 2023-01-01 IFRS 4.39J b Disclosure, Effective on first application of IFRS 9 IFRS 4.39M b Disclosure
Disclosure of associates [line items]	line items	
Name of associate	text	IAS 27.16 b (i) Disclosure, IAS 27.17 b (i) Disclosure, IFRS 12.21 a (i) Disclosure
Description of nature of entity's relationship with associate	text	IFRS 12.21 a (ii) Disclosure
Principal place of business of associate	text	IAS 27.16 b (ii) Disclosure, IAS 27.17 b (ii) Disclosure, IFRS 12.21 a (iii) Disclosure
Country of incorporation of associate	text	IAS 27.16 b (ii) Disclosure, IAS 27.17 b (ii) Disclosure, IFRS 12.21 a (iii) Disclosure
Proportion of ownership interest in associate	X.XXd <sub>duration</sub>	IAS 27.16 b (iii) Disclosure, IAS 27.17 b (iii) Disclosure, IFRS 12.21 a (iv) Disclosure
Proportion of voting rights held in associate	X.XXd <sub>duration</sub>	IAS 27.16 b (iii) Disclosure, IAS 27.17 b (iii) Disclosure, IFRS 12.21 a (iv) Disclosure
Description of whether investment in associate is measured using equity method or at fair value	text	IFRS 12.21 b (i) Disclosure
Description of basis of preparation of summarised financial information of associate	text	IFRS 12.B15 Disclosure
Dividends received	X <sub>duration, debit</sub>	IFRS 12.B12 a Disclosure
Current assets	X <sub>instant, debit</sub>	IAS 1.66 Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (i) Disclosure
Non-current assets	X <sub>instant, debit</sub>	IAS 1.66 Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (ii) Disclosure
Current liabilities	X <sub>instant, credit</sub>	IAS 1.69 Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (iii) Disclosure
Non-current liabilities	X <sub>instant, credit</sub>	IAS 1.69 Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (iv) Disclosure
Revenue	X <sub>duration, credit</sub>	IAS 1.102 Example, IAS 1.103 Example, IAS 1.82 a Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (v) Disclosure, IFRS 5.33 b (i) Disclosure, IFRS 8.23 a Disclosure, IFRS 8.28 a Disclosure, IFRS 8.32 Disclosure, IFRS 8.33 a Disclosure, IFRS 8.34 Disclosure
Profit (loss) from continuing operations	X <sub>duration, credit</sub>	IAS 1.81A a Disclosure, IFRS 12.B12 b (vi) Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure
Profit (loss) from discontinued operations	X <sub>duration, credit</sub>	IAS 1.82 ea Disclosure, IAS 1.98 e Disclosure, IFRS 12.B12 b (vii) Disclosure, IFRS 5.33 a Disclosure
Other comprehensive income	X <sub>duration, credit</sub>	IAS 1.106 d (ii) Disclosure, IAS 1.81A b Disclosure, IAS 1.91 a Disclosure, IFRS 12.B12 b (viii) Disclosure
Comprehensive income	X <sub>duration, credit</sub>	IAS 1.106 a Disclosure, IAS 1.81A c Disclosure, IFRS 1.24 b Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (ix) Disclosure, IFRS 1.32 a (ii) Disclosure
Fair value of investments in associates for which there are quoted market prices	X <sub>instant, debit</sub>	IFRS 12.21 b (iii) Disclosure
Investments accounted for using equity method	X <sub>instant, debit</sub>	IAS 1.54 e Disclosure, IFRS 12.B16 Disclosure, IFRS 8.24 a Disclosure
Share of profit (loss) from continuing operations of associates and joint ventures accounted for using equity method	X <sub>duration, credit</sub>	IFRS 12.B16 a Disclosure
Share of post-tax profit (loss) from discontinued operations of associates and joint ventures accounted for using equity method	X <sub>duration, credit</sub>	IFRS 12.B16 b Disclosure

Share of other comprehensive income of associates and joint ventures accounted for using equity method, net of tax	X <sub>duration, credit</sub>	IAS 1.91 a Disclosure, IFRS 12.B16 c Disclosure, Effective on first application of IFRS 9 IFRS 4.39M b Disclosure
Share of total comprehensive income of associates and joint ventures accounted for using equity method	X <sub>duration, credit</sub>	IFRS 12.B16 d Disclosure
Disclosure of reconciliation of summarised financial information of associate accounted for using equity method to carrying amount of interest in associate [text block]	text block	IFRS 12.B14 b Disclosure
Description of nature and extent of significant restrictions on transfer of funds to entity	text	IFRS 12.19D a Disclosure, IFRS 12.22 a Disclosure
Date of end of reporting period of financial statements of associate	yyyy-mm-dd	IFRS 12.22 b (i) Disclosure
Description of reason why using different reporting date or period for associate	text	IFRS 12.22 b (ii) Disclosure
Unrecognised share of losses of associates	X <sub>duration, debit</sub>	IFRS 12.22 c Disclosure
Cumulative unrecognised share of losses of associates	X <sub>instant, credit</sub>	IFRS 12.22 c Disclosure
Contingent liabilities incurred in relation to interests in associates	X <sub>instant, credit</sub>	IFRS 12.23 b Disclosure
Share of contingent liabilities of associates incurred jointly with other investors	X <sub>instant, credit</sub>	IFRS 12.23 b Disclosure
Disclosure of interests in joint arrangements [text block]	text block	IFRS 12.2 b (ii) Disclosure
Disclosure of joint operations [text block]	text block	IFRS 12.B4 c Disclosure
Disclosure of joint operations [abstract]		
Disclosure of joint operations [table]	table	IFRS 12.B4 c Disclosure
Joint operations [axis]	axis	IFRS 12.B4 c Disclosure
Entity's total for joint operations [member]	member[default]	IFRS 12.B4 c Disclosure
Joint operations [member]	member	IFRS 12.B4 c Disclosure
Disclosure of joint operations [line items]	line items	
Name of joint operation	text	IFRS 12.21 a (i) Disclosure
Description of nature of entity's relationship with joint operation	text	IFRS 12.21 a (ii) Disclosure
Principal place of business of joint operation	text	IFRS 12.21 a (iii) Disclosure
Country of incorporation of joint operation	text	IFRS 12.21 a (iii) Disclosure
Proportion of ownership interest in joint operation	X.XX <sub>duration</sub>	IFRS 12.21 a (iv) Disclosure
Proportion of voting rights held in joint operation	X.XX <sub>duration</sub>	IFRS 12.21 a (iv) Disclosure
Disclosure of joint ventures [text block]	text block	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 b Disclosure
Disclosure of joint ventures [abstract]		
Disclosure of joint ventures [table]	table	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 b Disclosure
Joint ventures [axis]	axis	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 b Disclosure, Expiry date 2023-01-01 IFRS 4.39J Disclosure, Effective on first application of IFRS 9 IFRS 4.39M Disclosure
Entity's total for joint ventures [member]	member[default]	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 b Disclosure, Expiry date 2023-01-01 IFRS 4.39J Disclosure, Effective on first application of IFRS 9 IFRS 4.39M Disclosure
Joint ventures [member]	member	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 b Disclosure, Expiry date 2023-01-01 IFRS 4.39J a Disclosure, Effective on first application of IFRS 9 IFRS 4.39M a Disclosure
Aggregated individually immaterial joint ventures [member]	member	IFRS 12.21 c (i) Disclosure, Expiry date 2023-01-01 IFRS 4.39J b Disclosure, Effective on first application of IFRS 9 IFRS 4.39M b Disclosure
Disclosure of joint ventures [line items]	line items	
Name of joint venture	text	IAS 27.16 b (i) Disclosure, IAS 27.17 b (i) Disclosure, IFRS 12.21 a (i) Disclosure
Description of nature of entity's relationship with joint venture	text	IFRS 12.21 a (ii) Disclosure
Principal place of business of joint venture	text	IAS 27.16 b (ii) Disclosure, IAS 27.17 b (ii) Disclosure, IFRS 12.21 a (iii) Disclosure
Country of incorporation of joint venture	text	IAS 27.16 b (ii) Disclosure, IAS 27.17 b (ii) Disclosure, IFRS 12.21 a (iii) Disclosure
Proportion of ownership interest in joint venture	X.XX <sub>duration</sub>	IAS 27.16 b (iii) Disclosure, IAS 27.17 b (iii) Disclosure, IFRS 12.21 a (iv) Disclosure

Proportion of voting rights held in joint venture	X.XX <sub>duration</sub>	IAS 27.16 b (iii) Disclosure, IAS 27.17 b (iii) Disclosure, IFRS 12.21 a (iv) Disclosure
Description of whether investment in joint venture is measured using equity method or at fair value	text	IFRS 12.21 b (i) Disclosure
Description of basis of preparation of summarised financial information of joint venture	text	IFRS 12.B15 Disclosure
Dividends received	X <sub>duration, debit</sub>	IFRS 12.B12 a Disclosure
Current assets	X <sub>instant, debit</sub>	IAS 1.66 Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (i) Disclosure
Non-current assets	X <sub>instant, debit</sub>	IAS 1.66 Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (ii) Disclosure
Current liabilities	X <sub>instant, credit</sub>	IAS 1.69 Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (iii) Disclosure
Non-current liabilities	X <sub>instant, credit</sub>	IAS 1.69 Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (iv) Disclosure
Revenue	X <sub>duration, credit</sub>	IAS 1.102 Example, IAS 1.103 Example, IAS 1.82 a Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (v) Disclosure, IFRS 5.33 b (i) Disclosure, IFRS 8.23 a Disclosure, IFRS 8.28 a Disclosure, IFRS 8.32 Disclosure, IFRS 8.33 a Disclosure, IFRS 8.34 Disclosure
Profit (loss) from continuing operations	X <sub>duration, credit</sub>	IAS 1.81A a Disclosure, IFRS 12.B12 b (vi) Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure
Profit (loss) from discontinued operations	X <sub>duration, credit</sub>	IAS 1.82 ea Disclosure, IAS 1.98 e Disclosure, IFRS 12.B12 b (vii) Disclosure, IFRS 5.33 a Disclosure
Other comprehensive income	X <sub>duration, credit</sub>	IAS 1.106 d (ii) Disclosure, IAS 1.81A b Disclosure, IAS 1.91 a Disclosure, IFRS 12.B12 b (viii) Disclosure
Comprehensive income	X <sub>duration, credit</sub>	IAS 1.106 a Disclosure, IAS 1.81A c Disclosure, IFRS 1.24 b Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (ix) Disclosure, IFRS 1.32 a (ii) Disclosure
Cash and cash equivalents	X <sub>instant, debit</sub>	IAS 1.54 i Disclosure, IAS 7.45 Disclosure, IFRS 12.B13 a Disclosure
Other current financial liabilities	X <sub>instant, credit</sub>	IAS 1.54 m Disclosure, IFRS 12.B13 b Disclosure
Other non-current financial liabilities	X <sub>instant, credit</sub>	IAS 1.54 m Disclosure, IFRS 12.B13 c Disclosure
Depreciation and amortisation expense	X <sub>duration, debit</sub>	IAS 1.102 Example, IAS 1.104 Disclosure, IAS 1.99 Disclosure, IFRS 12.B13 d Disclosure, IFRS 8.23 e Disclosure, IFRS 8.28 e Disclosure
Interest income	X <sub>duration, credit</sub>	IAS 1.112 c Common practice, IFRS 12.B13 e Disclosure, IFRS 8.23 c Disclosure, IFRS 8.28 e Disclosure
Interest expense	X <sub>duration, debit</sub>	IFRS 12.B13 f Disclosure, IFRS 8.23 d Disclosure, IFRS 8.28 e Disclosure
Tax expense (income)	X <sub>duration, debit</sub>	IAS 12.79 Disclosure, IAS 12.81 c (i) Disclosure, IAS 12.81 c (ii) Disclosure, IAS 1.82 d Disclosure, IAS 26.35 b (viii) Disclosure, IFRS 12.B13 g Disclosure, IFRS 8.23 h Disclosure
Fair value of investments in joint ventures for which there are quoted market prices	X <sub>instant, debit</sub>	IFRS 12.21 b (iii) Disclosure
Investments accounted for using equity method	X <sub>instant, debit</sub>	IAS 1.54 e Disclosure, IFRS 12.B16 Disclosure, IFRS 8.24 a Disclosure
Share of profit (loss) from continuing operations of associates and joint ventures accounted for using equity method	X <sub>duration, credit</sub>	IFRS 12.B16 a Disclosure
Share of post-tax profit (loss) from discontinued operations of associates and joint ventures accounted for using equity method	X <sub>duration, credit</sub>	IFRS 12.B16 b Disclosure
Share of other comprehensive income of associates and joint ventures accounted for using equity method, net of tax	X <sub>duration, credit</sub>	IAS 1.91 a Disclosure, IFRS 12.B16 c Disclosure, Effective on first application of IFRS 9 IFRS 4.39M b Disclosure
Share of total comprehensive income of associates and joint ventures accounted for using equity method	X <sub>duration, credit</sub>	IFRS 12.B16 d Disclosure
Disclosure of reconciliation of summarised financial information of joint venture accounted for using equity method to carrying amount of interest in joint venture [text block]	text block	IFRS 12.B14 b Disclosure
Description of nature and extent of significant restrictions on transfer of funds to entity	text	IFRS 12.19D a Disclosure, IFRS 12.22 a Disclosure
Date of end of reporting period of financial statements of joint venture	yyyy-mm-dd	IFRS 12.22 b (i) Disclosure
Description of reason why using different reporting date or period for joint venture	text	IFRS 12.22 b (ii) Disclosure

Unrecognised share of losses of joint ventures	X <sub>duration, debit</sub>	IFRS 12.22 c Disclosure
Cumulative unrecognised share of losses of joint ventures	X <sub>instant, credit</sub>	IFRS 12.22 c Disclosure
Commitments in relation to joint ventures	X <sub>instant, credit</sub>	IFRS 12.23 a Disclosure
Contingent liabilities incurred in relation to interests in joint ventures	X <sub>instant, credit</sub>	IFRS 12.23 b Disclosure
Share of contingent liabilities of joint ventures incurred jointly with other investors	X <sub>instant, credit</sub>	IFRS 12.23 b Disclosure
Disclosure of interests in unconsolidated structured entities [text block]	text block	IFRS 12.2 b (iii) Disclosure
Disclosure of unconsolidated structured entities [text block]	text block	IFRS 12.B4 e Disclosure
Disclosure of unconsolidated structured entities [abstract]		
Disclosure of unconsolidated structured entities [table]	table	IFRS 12.B4 e Disclosure
Unconsolidated structured entities [axis]	axis	IFRS 12.B4 e Disclosure
Entity's total for unconsolidated structured entities [member]	member[default]	IFRS 12.B4 e Disclosure
Unconsolidated structured entities [member]	member	IFRS 12.B4 e Disclosure
Securitisation vehicles [member]	member	IFRS 12.B23 a Example
Asset-backed financings [member]	member	IFRS 12.B23 b Example
Investment funds [member]	member	IFRS 12.B23 c Example
Disclosure of unconsolidated structured entities [line items]	line items	
Disclosure of information about interests in structured entity [text block]	text block	IFRS 12.26 Disclosure
Description of how entity determined which structured entities it sponsored	text	IFRS 12.27 a Disclosure
Income from structured entities	X <sub>duration, credit</sub>	IFRS 12.27 b Disclosure
Description of types of income from structured entities	text	IFRS 12.27 b Disclosure, IFRS 12.B26 c Example
Assets transferred to structured entities, at time of transfer	X <sub>duration, credit</sub>	IFRS 12.27 c Disclosure
Assets recognised in entity's financial statements in relation to structured entities	X <sub>instant, debit</sub>	IFRS 12.29 a Disclosure
Liabilities recognised in entity's financial statements in relation to structured entities	X <sub>instant, credit</sub>	IFRS 12.29 a Disclosure
Description of line items in statement of financial position in which assets and liabilities recognised in relation to structured entities are recognised	text	IFRS 12.29 b Disclosure
Maximum exposure to loss from interests in structured entities	X <sub>instant</sub>	IFRS 12.29 c Disclosure
Information about how maximum exposure to loss from interests in structured entities is determined	text	IFRS 12.29 c Disclosure
Description of fact and reasons why maximum exposure to loss from interests in structured entities cannot be quantified	text	IFRS 12.29 c Disclosure
Description of comparison between assets and liabilities recognised in relation to structured entities and maximum exposure to loss from interests in structured entities	text	IFRS 12.29 d Disclosure
Description of type of support provided to structured entity without having contractual obligation to do so	text	IFRS 12.15 a Disclosure, IFRS 12.30 a Disclosure
Support provided to structured entity without having contractual obligation to do so	X <sub>duration</sub>	IFRS 12.15 a Disclosure, IFRS 12.30 a Disclosure
Description of reasons for providing support to structured entity without having contractual obligation to do so	text	IFRS 12.15 b Disclosure, IFRS 12.30 b Disclosure
Description of intentions to provide support to structured entity	text	IFRS 12.17 Disclosure, IFRS 12.31 Disclosure
Additional information about nature of and changes in risks associated with interests in structured entities [text block]	text block	IFRS 12.B25 Disclosure
Description of terms of contractual arrangements that could require parent or subsidiaries to provide financial support to structured entity	text	IFRS 12.14 Disclosure, IFRS 12.B26 a Example
Losses incurred in relation to interests in structured entities	X <sub>duration, debit</sub>	IFRS 12.B26 b Example
Description of whether entity is required to absorb losses of structured entities before other parties	text	IFRS 12.B26 d Example
Maximum limit of losses of structured entities which entity is required to absorb before other parties	X <sub>instant, credit</sub>	IFRS 12.B26 d Example
Disclosure of ranking and amounts of potential losses in structured entities borne by parties whose interests rank lower than entity's interests [text block]	text block	IFRS 12.B26 d Example
Disclosure of information about liquidity arrangements, guarantees or other commitments with third parties that may affect fair value or risk of interests in structured entities [text block]	text block	IFRS 12.B26 e Example
Description of difficulties structured entity experienced in financing its activities	text	IFRS 12.B26 f Example
Disclosure of forms of funding of structured entity and their weighted-average life [text block]	text block	IFRS 12.B26 g Example
Disclosure of investment entities [text block]	text block	IFRS 12 - Investment entity status Disclosure
Information about significant judgements and assumptions made in determining that entity is investment entity	text	IFRS 12.9A Disclosure
Description of reasons for concluding that entity is investment entity if it does not have one or more typical characteristics	text	IFRS 12.9A Disclosure
Description of change of investment entity status	text	IFRS 12.9B Disclosure

Description of reasons for change of investment entity status	text	IFRS 12.9B Disclosure
Disclosure of effect of change of investment entity status on financial statements [text block]	text block	IFRS 12.9B Disclosure
Fair value of subsidiaries that cease to be consolidated as of date of change of investment entity status	X <sub>instant, debit</sub>	IFRS 12.9B a Disclosure
Gain (loss) on cessation of consolidation of subsidiaries due to change of investment entity status	X <sub>duration, credit</sub>	IFRS 12.9B b Disclosure
Description of line item(s) in profit or loss in which gain (loss) on cessation of consolidation of subsidiaries is recognised	text	IFRS 12.9B c Disclosure
Statement that investment entity is required to apply exception from consolidation	text	IFRS 12.19A Disclosure
Disclosure of information about unconsolidated subsidiaries [text block]	text block	IFRS 12.19B Disclosure
Disclosure of information about unconsolidated subsidiaries [abstract]		
Disclosure of information about unconsolidated subsidiaries [table]	table	IFRS 12.19B Disclosure
Unconsolidated subsidiaries [axis]	axis	IFRS 12.19B Disclosure
Entity's total for unconsolidated subsidiaries [member]	member[default]	IFRS 12.19B Disclosure
Unconsolidated subsidiaries [member]	member	IFRS 12.19B Disclosure
Unconsolidated subsidiaries that investment entity controls directly [member]	member	IFRS 12.19B Disclosure
Unconsolidated subsidiaries controlled by subsidiaries of investment entity [member]	member	IFRS 12.19C Disclosure
Disclosure of information about unconsolidated subsidiaries [line items]	line items	
Name of subsidiary	text	IAS 27.16 b (i) Disclosure, IAS 27.17 b (i) Disclosure, IFRS 12.12 a Disclosure, IFRS 12.19B a Disclosure
Principal place of business of subsidiary	text	IAS 27.16 b (ii) Disclosure, IAS 27.17 b (ii) Disclosure, IFRS 12.12 b Disclosure, IFRS 12.19B b Disclosure
Country of incorporation of subsidiary	text	IAS 27.16 b (ii) Disclosure, IAS 27.17 b (ii) Disclosure, IFRS 12.12 b Disclosure, IFRS 12.19B b Disclosure
Proportion of ownership interest in subsidiary	X.XX <sub>duration</sub>	IAS 27.16 b (iii) Disclosure, IAS 27.17 b (iii) Disclosure, IFRS 12.19B c Disclosure
Proportion of voting rights held in subsidiary	X.XX <sub>duration</sub>	IAS 27.16 b (iii) Disclosure, IAS 27.17 b (iii) Disclosure, IFRS 12.19B c Disclosure
Description of nature and extent of significant restrictions on transfer of funds to entity	text	IFRS 12.19D a Disclosure, IFRS 12.22 a Disclosure
Description of current commitments or intentions to provide support to subsidiary	text	IFRS 12.19D b Disclosure
Description of type of support provided to subsidiary by investment entity or its subsidiaries without having contractual obligation to do so	text	IFRS 12.19E a Disclosure
Support provided to subsidiary by investment entity or its subsidiaries without having contractual obligation to do so	X <sub>duration</sub>	IFRS 12.19E a Disclosure
Description of reasons for providing support to subsidiary by investment entity or its subsidiaries without having contractual obligation to do so	text	IFRS 12.19E b Disclosure
Disclosure of information about unconsolidated structured entities controlled by investment entity [text block]	text block	IFRS 12.19F Disclosure
Disclosure of information about unconsolidated structured entities controlled by investment entity [abstract]		
Disclosure of information about unconsolidated structured entities controlled by investment entity [table]	table	IFRS 12.19F Disclosure
Unconsolidated structured entities controlled by investment entity [axis]	axis	IFRS 12.19F Disclosure
Unconsolidated structured entities controlled by investment entity [member]	member[default]	IFRS 12.19F Disclosure
Disclosure of information about unconsolidated structured entities controlled by investment entity [line items]	line items	
Description of terms of contractual arrangements that could require investment entity or its subsidiaries to provide financial support to unconsolidated structured entity controlled by investment entity	text	IFRS 12.19F Disclosure
Explanation of relevant factors in reaching decision to provide support that resulted in controlling unconsolidated structured entity	text	IFRS 12.19G Disclosure
Description of fact that entity does not have legal or constructive obligation to negative net assets, transition from proportionate consolidation to equity method	text	IFRS 11.C4 Disclosure
Cumulative unrecognised share of losses of joint ventures, transition from proportionate consolidation to equity method	X <sub>instant, credit</sub>	IFRS 11.C4 Disclosure
Disclosure of breakdown of assets and liabilities aggregated into single line investment balance, transition from proportionate consolidation to equity method [text block]	text block	IFRS 11.C5 Disclosure
Disclosure of reconciliation between investment derecognised and assets and liabilities recognised, transition from equity method to accounting for assets and liabilities [text block]	text block	IFRS 11.C10 Disclosure

Disclosure of reconciliation between investment derecognised and assets and liabilities recognised, transition from accounting for investment at cost or in accordance with IFRS 9 to accounting for assets and liabilities [text block]	text block	IFRS 11.C12 b Disclosure
Identification of unadjusted comparative information	text	IAS 16.80A Disclosure, IAS 27.18I Disclosure, IAS 38.130I Disclosure, IFRS 10.C6B Disclosure, IFRS 11.C13B Disclosure, Effective 2023-01-01 IFRS 17.C27 Disclosure
Statement that unadjusted comparative information has been prepared on different basis	text	IAS 16.80A Disclosure, IAS 27.18I Disclosure, IAS 38.130I Disclosure, IFRS 10.C6B Disclosure, IFRS 11.C13B Disclosure, Effective 2023-01-01 IFRS 17.C27 Disclosure
Explanation of basis of preparation of unadjusted comparative information	text	IAS 16.80A Disclosure, IAS 27.18I Disclosure, IAS 38.130I Disclosure, IFRS 10.C6B Disclosure, IFRS 11.C13B Disclosure, Effective 2023-01-01 IFRS 17.C27 Disclosure
<b>IFRS 13</b>		
<b>[823000] Notes - Fair value measurement</b>		
Disclosure of fair value measurement [text block]	text block	IFRS 13 - Disclosure Disclosure
Disclosure of fair value measurement of assets [text block]	text block	IFRS 13.93 Disclosure
Disclosure of fair value measurement of assets [abstract]		
Disclosure of fair value measurement of assets [table]	table	IFRS 13.93 Disclosure
Measurement [axis]	axis	IAS 40.32A Disclosure, IAS 41.50 Disclosure, IFRS 13.93 a Disclosure
Aggregated measurement [member]	member[default]	IAS 40.32A Disclosure, IAS 41.50 Disclosure, IFRS 13.93 a Disclosure
At fair value [member]	member	IAS 40.32A Disclosure, IAS 41.50 Disclosure, IFRS 13.93 a Disclosure
Recurring fair value measurement [member]	member	IFRS 13.93 a Disclosure
Non-recurring fair value measurement [member]	member	IFRS 13.93 a Disclosure
Not measured at fair value in statement of financial position but for which fair value is disclosed [member]	member	IFRS 13.97 Disclosure
Classes of assets [axis]	axis	IAS 36.126 Disclosure, IAS 36.130 d (ii) Disclosure, IFRS 13.93 Disclosure, IFRS 16.53 Disclosure
Assets [member]	member[default]	IAS 36.126 Disclosure, IFRS 13.93 Disclosure, IFRS 16.53 Disclosure
Trading equity securities [member]	member	IFRS 13.94 Example, IFRS 13.IE60 Example
Other equity securities [member]	member	IFRS 13.94 Example, IFRS 13.IE60 Example
Debt securities [member]	member	IFRS 13.94 Example, IFRS 13.IE60 Example
Hedge fund investments [member]	member	IFRS 13.94 Example, IFRS 13.IE60 Example
Derivatives [member]	member	IFRS 13.94 Example, IFRS 13.IE60 Example, IFRS 7.6 Example, IFRS 7.IG40B Example
Investment property [member]	member	IAS 1.112 c Common practice, IFRS 13.94 Example, IFRS 13.IE60 Example
Non-current assets held for sale [member]	member	IFRS 13.94 Example, IFRS 13.IE60 Example, IFRS 5.38 Common practice
Levels of fair value hierarchy [axis]	axis	IAS 19.142 Disclosure, IFRS 13.93 b Disclosure
All levels of fair value hierarchy [member]	member[default]	IAS 19.142 Disclosure, IFRS 13.93 b Disclosure
Level 1 of fair value hierarchy [member]	member	IAS 19.142 Disclosure, IFRS 13.93 b Disclosure
Level 2 of fair value hierarchy [member]	member	IFRS 13.93 b Disclosure
Level 3 of fair value hierarchy [member]	member	IFRS 13.93 b Disclosure
Disclosure of fair value measurement of assets [line items]	line items	
Assets	X <sub>instant, debit</sub>	IAS 1.55 Disclosure, IFRS 13.93 a Disclosure, IFRS 13.93 b Disclosure, IFRS 13.93 e Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 c Disclosure
Description of reasons for fair value measurement, assets	text	IFRS 13.93 a Disclosure
Transfers out of Level 1 into Level 2 of fair value hierarchy, assets held at end of reporting period	X <sub>duration</sub>	IFRS 13.93 c Disclosure
Description of reasons for transfers out of Level 1 into Level 2 of fair value hierarchy, assets	text	IFRS 13.93 c Disclosure
Transfers out of Level 2 into Level 1 of fair value hierarchy, assets held at end of reporting period	X <sub>duration</sub>	IFRS 13.93 c Disclosure
Description of reasons for transfers out of Level 2 into Level 1 of fair value hierarchy, assets	text	IFRS 13.93 c Disclosure
Description of policy for determining when transfers between levels are deemed to have occurred, assets	text	IFRS 13.93 c Disclosure, IFRS 13.93 e (iv) Disclosure, IFRS 13.95 Disclosure

Description of valuation techniques used in fair value measurement, assets	text	IFRS 13.93 d Disclosure
Description of inputs used in fair value measurement, assets	text	IFRS 13.93 d Disclosure
Description of change in valuation technique used in fair value measurement, assets	text	IFRS 13.93 d Disclosure
Description of reasons for change in valuation technique used in fair value measurement, assets	text	IFRS 13.93 d Disclosure
Reconciliation of changes in fair value measurement, assets [abstract]		
Assets at beginning of period	X <sub>instant</sub> , debit	IAS 1.55 Disclosure, IFRS 13.93 a Disclosure, IFRS 13.93 b Disclosure, IFRS 13.93 e Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 c Disclosure
Changes in fair value measurement, assets [abstract]		
Gains (losses) recognised in profit or loss, fair value measurement, assets [abstract]		
Gains (losses) recognised in profit or loss on exchange differences, fair value measurement, assets	X <sub>duration</sub>	IFRS 13.93 e (i) Common practice
Gains (losses) recognised in profit or loss excluding exchange differences, fair value measurement, assets	X <sub>duration</sub>	IFRS 13.93 e (i) Common practice
Total gains (losses) recognised in profit or loss including exchange differences, fair value measurement, assets	X <sub>duration</sub>	IFRS 13.93 e (i) Disclosure
Gains (losses) recognised in other comprehensive income, fair value measurement, assets [abstract]		
Gains (losses) recognised in other comprehensive income on exchange differences, fair value measurement, assets	X <sub>duration</sub>	IFRS 13.93 e (ii) Common practice
Gains (losses) recognised in other comprehensive income excluding exchange differences, fair value measurement, assets	X <sub>duration</sub>	IFRS 13.93 e (ii) Common practice
Total gains (losses) recognised in other comprehensive income including exchange differences, fair value measurement, assets	X <sub>duration</sub>	IFRS 13.93 e (ii) Disclosure
Purchases, fair value measurement, assets	X <sub>duration</sub> , debit	IFRS 13.93 e (iii) Disclosure
Sales, fair value measurement, assets	(X) <sub>duration</sub> , credit	IFRS 13.93 e (iii) Disclosure
Issues, fair value measurement, assets	X <sub>duration</sub> , debit	IFRS 13.93 e (iii) Disclosure
Settlements, fair value measurement, assets	(X) <sub>duration</sub> , credit	IFRS 13.93 e (iii) Disclosure
Transfers into Level 3 of fair value hierarchy, assets	X <sub>duration</sub> , debit	IFRS 13.93 e (iv) Disclosure
Transfers out of Level 3 of fair value hierarchy, assets	(X) <sub>duration</sub> , credit	IFRS 13.93 e (iv) Disclosure
Total increase (decrease) in fair value measurement, assets	X <sub>duration</sub> , debit	IFRS 13.93 e Disclosure
Assets at end of period	X <sub>instant</sub> , debit	IAS 1.55 Disclosure, IFRS 13.93 a Disclosure, IFRS 13.93 b Disclosure, IFRS 13.93 e Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 c Disclosure
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	text	IFRS 13.93 e (i) Disclosure
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	text	IFRS 13.93 e (ii) Disclosure
Description of reasons for transfers into Level 3 of fair value hierarchy, assets	text	IFRS 13.93 e (iv) Disclosure
Description of reasons for transfers out of Level 3 of fair value hierarchy, assets	text	IFRS 13.93 e (iv) Disclosure
Statement that there were no transfers between Level 1 and Level 2 of fair value hierarchy, assets	text	IFRS 13.93 c Common practice
Statement that there were no transfers between Level 1, Level 2 or Level 3 of fair value hierarchy, assets	text	IFRS 13.93 c Common practice, IFRS 13.93 e (iv) Common practice
Gains (losses) recognised in profit or loss attributable to change in unrealised gains or losses for assets held at end of period, fair value measurement	X <sub>duration</sub> , credit	IFRS 13.93 f Disclosure
Description of line items in profit or loss where gains (losses) attributable to change in unrealised gains or losses for assets held at end of period are recognised, fair value measurement	text	IFRS 13.93 f Disclosure
Description of valuation processes used in fair value measurement, assets	text	IFRS 13.93 g Disclosure
Description of group within entity that decides entity's valuation policies and procedures, assets	text	IFRS 13.93 g Example, IFRS 13.IE65 a (i) Example
Description of to whom group within entity that decides entity's valuation policies and procedures reports, assets	text	IFRS 13.93 g Example, IFRS 13.IE65 a (ii) Example
Description of internal reporting procedures for discussing and assessing fair value measurements, assets	text	IFRS 13.93 g Example, IFRS 13.IE65 a (iii) Example
Description of frequency and methods for testing procedures of pricing models, assets	text	IFRS 13.93 g Example, IFRS 13.IE65 b Example
Description of process for analysing changes in fair value measurements, assets	text	IFRS 13.93 g Example, IFRS 13.IE65 c Example
Description of how entity determined that third-party information used in fair value measurement was developed in accordance with IFRS 13, assets	text	IFRS 13.93 g Example, IFRS 13.IE65 d Example
Description of methods used to develop and substantiate unobservable inputs used in fair value measurement, assets	text	IFRS 13.93 g Example, IFRS 13.IE65 e Example



Description of fact that highest and best use of non-financial asset differs from current use	text	IFRS 13.93 i Disclosure
Description of reason why non-financial asset is being used in manner different from highest and best use	text	IFRS 13.93 i Disclosure
Disclosure of information sufficient to permit reconciliation of classes determined for fair value measurement to line items in statement of financial position, assets [text block]	text block	IFRS 13.94 Disclosure
Description of accounting policy decision to use exception in IFRS 13.48, assets	text	IFRS 13.96 Disclosure
Description of nature of class of assets measured at fair value	text	IFRS 13.92 Example, IFRS 13.IE64 a Example
Description of how third-party information was taken into account when measuring fair value, assets	text	IFRS 13.92 Example, IFRS 13.IE64 b Example
Disclosure of fair value measurement of liabilities [text block]	text block	IFRS 13.93 Disclosure
Disclosure of fair value measurement of liabilities [abstract]		
Disclosure of fair value measurement of liabilities [table]	table	IFRS 13.93 Disclosure
Measurement [axis]	axis	IAS 40.32A Disclosure, IAS 41.50 Disclosure, IFRS 13.93 a Disclosure
Aggregated measurement [member]	member[default]	IAS 40.32A Disclosure, IAS 41.50 Disclosure, IFRS 13.93 a Disclosure
At fair value [member]	member	IAS 40.32A Disclosure, IAS 41.50 Disclosure, IFRS 13.93 a Disclosure
Recurring fair value measurement [member]	member	IFRS 13.93 a Disclosure
Non-recurring fair value measurement [member]	member	IFRS 13.93 a Disclosure
Not measured at fair value in statement of financial position but for which fair value is disclosed [member]	member	IFRS 13.97 Disclosure
Classes of liabilities [axis]	axis	IFRS 13.93 Disclosure
Liabilities [member]	member[default]	IFRS 13.93 Disclosure
Derivatives [member]	member	IFRS 13.94 Example, IFRS 13.IE60 Example, IFRS 7.6 Example, IFRS 7.IG40B Example
Contingent consideration [member]	member	IFRS 13.94 Common practice
Levels of fair value hierarchy [axis]	axis	IAS 19.142 Disclosure, IFRS 13.93 b Disclosure
All levels of fair value hierarchy [member]	member[default]	IAS 19.142 Disclosure, IFRS 13.93 b Disclosure
Level 1 of fair value hierarchy [member]	member	IAS 19.142 Disclosure, IFRS 13.93 b Disclosure
Level 2 of fair value hierarchy [member]	member	IFRS 13.93 b Disclosure
Level 3 of fair value hierarchy [member]	member	IFRS 13.93 b Disclosure
Disclosure of fair value measurement of liabilities [line items]	line items	
Liabilities	X <sub>instant, credit</sub>	IAS 1.55 Disclosure, IFRS 13.93 a Disclosure, IFRS 13.93 b Disclosure, IFRS 13.93 e Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 d Disclosure
Description of reasons for fair value measurement, liabilities	text	IFRS 13.93 a Disclosure
Transfers out of Level 1 into Level 2 of fair value hierarchy, liabilities held at end of reporting period	X <sub>duration</sub>	IFRS 13.93 c Disclosure
Description of reasons for transfers out of Level 1 into Level 2 of fair value hierarchy, liabilities	text	IFRS 13.93 c Disclosure
Transfers out of Level 2 into Level 1 of fair value hierarchy, liabilities held at end of reporting period	X <sub>duration</sub>	IFRS 13.93 c Disclosure
Description of reasons for transfers out of Level 2 into Level 1 of fair value hierarchy, liabilities	text	IFRS 13.93 c Disclosure
Description of policy for determining when transfers between levels are deemed to have occurred, liabilities	text	IFRS 13.93 c Disclosure, IFRS 13.93 e (iv) Disclosure, IFRS 13.95 Disclosure
Description of valuation techniques used in fair value measurement, liabilities	text	IFRS 13.93 d Disclosure
Description of inputs used in fair value measurement, liabilities	text	IFRS 13.93 d Disclosure
Description of change in valuation technique used in fair value measurement, liabilities	text	IFRS 13.93 d Disclosure
Description of reasons for change in valuation technique used in fair value measurement, liabilities	text	IFRS 13.93 d Disclosure
Reconciliation of changes in fair value measurement, liabilities [abstract]		
Liabilities at beginning of period	X <sub>instant, credit</sub>	IAS 1.55 Disclosure, IFRS 13.93 a Disclosure, IFRS 13.93 b Disclosure, IFRS 13.93 e Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 d Disclosure
Changes in fair value measurement, liabilities [abstract]		
Gains (losses) recognised in profit or loss, fair value measurement, liabilities [abstract]		
Losses (gains) recognised in profit or loss on exchange differences, fair value measurement, liabilities	(X) <sub>duration</sub>	IFRS 13.93 e (i) Common practice

Losses (gains) recognised in profit or loss excluding exchange differences, fair value measurement, liabilities	(X) <sub>duration</sub>	IFRS 13.93 e (i) Common practice
Total losses (gains) recognised in profit or loss including exchange differences, fair value measurement, liabilities	(X) <sub>duration</sub>	IFRS 13.93 e (i) Disclosure
Gains (losses) recognised in other comprehensive income, fair value measurement, liabilities [abstract]		
Losses (gains) recognised in other comprehensive income on exchange differences, fair value measurement, liabilities	(X) <sub>duration</sub>	IFRS 13.93 e (ii) Common practice
Losses (gains) recognised in other comprehensive income excluding exchange differences, fair value measurement, liabilities	(X) <sub>duration</sub>	IFRS 13.93 e (ii) Common practice
Total losses (gains) recognised in other comprehensive income including exchange differences, fair value measurement, liabilities	(X) <sub>duration</sub>	IFRS 13.93 e (ii) Disclosure
Purchases, fair value measurement, liabilities	X <sub>duration, credit</sub>	IFRS 13.93 e (iii) Disclosure
Sales, fair value measurement, liabilities	(X) <sub>duration, debit</sub>	IFRS 13.93 e (iii) Disclosure
Issues, fair value measurement, liabilities	X <sub>duration, credit</sub>	IFRS 13.93 e (iii) Disclosure
Settlements, fair value measurement, liabilities	(X) <sub>duration, debit</sub>	IFRS 13.93 e (iii) Disclosure
Transfers into Level 3 of fair value hierarchy, liabilities	X <sub>duration, credit</sub>	IFRS 13.93 e (iv) Disclosure
Transfers out of Level 3 of fair value hierarchy, liabilities	(X) <sub>duration, debit</sub>	IFRS 13.93 e (iv) Disclosure
Total increase (decrease) in fair value measurement, liabilities	X <sub>duration, credit</sub>	IFRS 13.93 e Disclosure
Liabilities at end of period	X <sub>instant, credit</sub>	IAS 1.55 Disclosure, IFRS 13.93 a Disclosure, IFRS 13.93 b Disclosure, IFRS 13.93 e Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 d Disclosure
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, liabilities	text	IFRS 13.93 e (i) Disclosure
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, liabilities	text	IFRS 13.93 e (ii) Disclosure
Description of reasons for transfers into Level 3 of fair value hierarchy, liabilities	text	IFRS 13.93 e (iv) Disclosure
Description of reasons for transfers out of Level 3 of fair value hierarchy, liabilities	text	IFRS 13.93 e (iv) Disclosure
Statement that there were no transfers between Level 1 and Level 2 of fair value hierarchy, liabilities	text	IFRS 13.93 c Common practice
Statement that there were no transfers between Level 1, Level 2 or Level 3 of fair value hierarchy, liabilities	text	IFRS 13.93 c Common practice, IFRS 13.93 e (iv) Common practice
Gains (losses) recognised in profit or loss attributable to change in unrealised gains or losses for liabilities held at end of period, fair value measurement	X <sub>duration, credit</sub>	IFRS 13.93 f Disclosure
Description of line items in profit or loss where gains (losses) attributable to change in unrealised gains or losses for liabilities held at end of period are recognised, fair value measurement	text	IFRS 13.93 f Disclosure
Description of valuation processes used in fair value measurement, liabilities	text	IFRS 13.93 g Disclosure
Description of group within entity that decides entity's valuation policies and procedures, liabilities	text	IFRS 13.93 g Example, IFRS 13.IE65 a (i) Example
Description of to whom group within entity that decides entity's valuation policies and procedures reports, liabilities	text	IFRS 13.93 g Example, IFRS 13.IE65 a (ii) Example
Description of internal reporting procedures for discussing and assessing fair value measurements, liabilities	text	IFRS 13.93 g Example, IFRS 13.IE65 a (iii) Example
Description of frequency and methods for testing procedures of pricing models, liabilities	text	IFRS 13.93 g Example, IFRS 13.IE65 b Example
Description of process for analysing changes in fair value measurements, liabilities	text	IFRS 13.93 g Example, IFRS 13.IE65 c Example
Description of how entity determined that third-party information used in fair value measurement was developed in accordance with IFRS 13, liabilities	text	IFRS 13.93 g Example, IFRS 13.IE65 d Example
Description of methods used to develop and substantiate unobservable inputs used in fair value measurement, liabilities	text	IFRS 13.93 g Example, IFRS 13.IE65 e Example
Disclosure of information sufficient to permit reconciliation of classes determined for fair value measurement to line items in statement of financial position, liabilities [text block]	text block	IFRS 13.94 Disclosure
Description of accounting policy decision to use exception in IFRS 13.48, liabilities	text	IFRS 13.96 Disclosure
Description of nature of class of liabilities measured at fair value	text	IFRS 13.92 Example, IFRS 13.IE64 a Example
Description of how third-party information was taken into account when measuring fair value, liabilities	text	IFRS 13.92 Example, IFRS 13.IE64 b Example
Disclosure of fair value measurement of equity [text block]	text block	IFRS 13.93 Disclosure
Disclosure of fair value measurement of equity [abstract]		
Disclosure of fair value measurement of equity [table]	table	IFRS 13.93 Disclosure
Measurement [axis]	axis	IAS 40.32A Disclosure, IAS 41.50 Disclosure, IFRS 13.93 a Disclosure
Aggregated measurement [member]	member[default]	IAS 40.32A Disclosure, IAS 41.50 Disclosure, IFRS 13.93 a Disclosure

At fair value [member]	member	IAS 40.32A Disclosure, IAS 41.50 Disclosure, IFRS 13.93 a Disclosure
Recurring fair value measurement [member]	member	IFRS 13.93 a Disclosure
Non-recurring fair value measurement [member]	member	IFRS 13.93 a Disclosure
Not measured at fair value in statement of financial position but for which fair value is disclosed [member]	member	IFRS 13.97 Disclosure
Classes of entity's own equity instruments [axis]	axis	IFRS 13.93 Disclosure
Entity's own equity instruments [member]	member[default]	IFRS 13.93 Disclosure
Levels of fair value hierarchy [axis]	axis	IAS 19.142 Disclosure, IFRS 13.93 b Disclosure
All levels of fair value hierarchy [member]	member[default]	IAS 19.142 Disclosure, IFRS 13.93 b Disclosure
Level 1 of fair value hierarchy [member]	member	IAS 19.142 Disclosure, IFRS 13.93 b Disclosure
Level 2 of fair value hierarchy [member]	member	IFRS 13.93 b Disclosure
Level 3 of fair value hierarchy [member]	member	IFRS 13.93 b Disclosure
Disclosure of fair value measurement of equity [line items]	line items	
Equity	X <sub>instant, credit</sub>	IAS 1.55 Disclosure, IAS 1.78 e Disclosure, IFRS 1.24 a Disclosure, IFRS 1.32 a (i) Disclosure, IFRS 13.93 a Disclosure, IFRS 13.93 b Disclosure, IFRS 13.93 e Disclosure
Description of reasons for fair value measurement, entity's own equity instruments	text	IFRS 13.93 a Disclosure
Transfers out of Level 1 into Level 2 of fair value hierarchy, entity's own equity instruments held at end of reporting period	X <sub>duration</sub>	IFRS 13.93 c Disclosure
Description of reasons for transfers out of Level 1 into Level 2 of fair value hierarchy, entity's own equity instruments	text	IFRS 13.93 c Disclosure
Transfers out of Level 2 into Level 1 of fair value hierarchy, entity's own equity instruments held at end of reporting period	X <sub>duration</sub>	IFRS 13.93 c Disclosure
Description of reasons for transfers out of Level 2 into Level 1 of fair value hierarchy, entity's own equity instruments	text	IFRS 13.93 c Disclosure
Description of policy for determining when transfers between levels are deemed to have occurred, entity's own equity instruments	text	IFRS 13.93 c Disclosure, IFRS 13.93 e (iv) Disclosure, IFRS 13.95 Disclosure
Description of valuation techniques used in fair value measurement, entity's own equity instruments	text	IFRS 13.93 d Disclosure
Description of inputs used in fair value measurement, entity's own equity instruments	text	IFRS 13.93 d Disclosure
Description of change in valuation technique used in fair value measurement, entity's own equity instruments	text	IFRS 13.93 d Disclosure
Description of reasons for change in valuation technique used in fair value measurement, entity's own equity instruments	text	IFRS 13.93 d Disclosure
Reconciliation of changes in fair value measurement, entity's own equity instruments [abstract]		
Equity at beginning of period	X <sub>instant, credit</sub>	IAS 1.55 Disclosure, IAS 1.78 e Disclosure, IFRS 1.24 a Disclosure, IFRS 1.32 a (i) Disclosure, IFRS 13.93 a Disclosure, IFRS 13.93 b Disclosure, IFRS 13.93 e Disclosure
Changes in fair value measurement, entity's own equity instruments [abstract]		
Gains (losses) recognised in profit or loss, fair value measurement, entity's own equity instruments [abstract]		
Losses (gains) recognised in profit or loss on exchange differences, fair value measurement, entity's own equity instruments	(X) <sub>duration</sub>	IFRS 13.93 e (i) Common practice
Losses (gains) recognised in profit or loss excluding exchange differences, fair value measurement, entity's own equity instruments	(X) <sub>duration</sub>	IFRS 13.93 e (i) Common practice
Total losses (gains) recognised in profit or loss including exchange differences, fair value measurement, entity's own equity instruments	(X) <sub>duration</sub>	IFRS 13.93 e (i) Disclosure
Gains (losses) recognised in other comprehensive income, fair value measurement, entity's own equity instruments [abstract]		
Losses (gains) recognised in other comprehensive income on exchange differences, fair value measurement, entity's own equity instruments	(X) <sub>duration</sub>	IFRS 13.93 e (ii) Common practice
Losses (gains) recognised in other comprehensive income excluding exchange differences, fair value measurement, entity's own equity instruments	(X) <sub>duration</sub>	IFRS 13.93 e (ii) Common practice
Total losses (gains) recognised in other comprehensive income including exchange differences, fair value measurement, entity's own equity instruments	(X) <sub>duration</sub>	IFRS 13.93 e (ii) Disclosure
Purchases, fair value measurement, entity's own equity instruments	X <sub>duration, credit</sub>	IFRS 13.93 e (iii) Disclosure
Sales, fair value measurement, entity's own equity instruments	(X) <sub>duration, debit</sub>	IFRS 13.93 e (iii) Disclosure
Issues, fair value measurement, entity's own equity instruments	X <sub>duration, credit</sub>	IFRS 13.93 e (iii) Disclosure
Settlements, fair value measurement, entity's own equity instruments	(X) <sub>duration, debit</sub>	IFRS 13.93 e (iii) Disclosure

Transfers into Level 3 of fair value hierarchy, entity's own equity instruments	X <sub>duration, credit</sub>	IFRS 13.93 e (iv) Disclosure
Transfers out of Level 3 of fair value hierarchy, entity's own equity instruments	(X) <sub>duration, debit</sub>	IFRS 13.93 e (iv) Disclosure
Total increase (decrease) in fair value measurement, entity's own equity instruments	X <sub>duration, credit</sub>	IFRS 13.93 e Disclosure
Equity at end of period	X <sub>instant, credit</sub>	IAS 1.55 Disclosure, IAS 1.78 e Disclosure, IFRS 1.24 a Disclosure, IFRS 1.32 a (i) Disclosure, IFRS 13.93 a Disclosure, IFRS 13.93 b Disclosure, IFRS 13.93 e Disclosure
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, entity's own equity instruments	text	IFRS 13.93 e (i) Disclosure
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, entity's own equity instruments	text	IFRS 13.93 e (ii) Disclosure
Description of reasons for transfers into Level 3 of fair value hierarchy, entity's own equity instruments	text	IFRS 13.93 e (iv) Disclosure
Description of reasons for transfers out of Level 3 of fair value hierarchy, entity's own equity instruments	text	IFRS 13.93 e (iv) Disclosure
Statement that there were no transfers between Level 1 and Level 2 of fair value hierarchy, entity's own equity instruments	text	IFRS 13.93 c Common practice
Statement that there were no transfers between Level 1, Level 2 or Level 3 of fair value hierarchy, entity's own equity instruments	text	IFRS 13.93 c Common practice, IFRS 13.93 e (iv) Common practice
Gains (losses) recognised in profit or loss attributable to change in unrealised gains or losses for entity's own equity instruments held at end of period, fair value measurement	X <sub>duration, credit</sub>	IFRS 13.93 f Disclosure
Description of line items in profit or loss where gains (losses) attributable to change in unrealised gains or losses for entity's own equity instruments held at end of period are recognised, fair value measurement	text	IFRS 13.93 f Disclosure
Description of valuation processes used in fair value measurement, entity's own equity instruments	text	IFRS 13.93 g Disclosure
Description of group within entity that decides entity's valuation policies and procedures, entity's own equity instruments	text	IFRS 13.93 g Example, IFRS 13.IE65 a (i) Example
Description of to whom group within entity that decides entity's valuation policies and procedures reports, entity's own equity instruments	text	IFRS 13.93 g Example, IFRS 13.IE65 a (ii) Example
Description of internal reporting procedures for discussing and assessing fair value measurements, entity's own equity instruments	text	IFRS 13.93 g Example, IFRS 13.IE65 a (iii) Example
Description of frequency and methods for testing procedures of pricing models, entity's own equity instruments	text	IFRS 13.93 g Example, IFRS 13.IE65 b Example
Description of process for analysing changes in fair value measurements, entity's own equity instruments	text	IFRS 13.93 g Example, IFRS 13.IE65 c Example
Description of how entity determined that third-party information used in fair value measurement was developed in accordance with IFRS 13, entity's own equity instruments	text	IFRS 13.93 g Example, IFRS 13.IE65 d Example
Description of methods used to develop and substantiate unobservable inputs used in fair value measurement, entity's own equity instruments	text	IFRS 13.93 g Example, IFRS 13.IE65 e Example
Disclosure of information sufficient to permit reconciliation of classes determined for fair value measurement to line items in statement of financial position, entity's own equity instruments [text block]	text block	IFRS 13.94 Disclosure
Description of nature of class of entity's own equity instruments measured at fair value	text	IFRS 13.92 Example, IFRS 13.IE64 a Example
Description of how third-party information was taken into account when measuring fair value, entity's own equity instruments	text	IFRS 13.92 Example, IFRS 13.IE64 b Example
Disclosure of significant unobservable inputs used in fair value measurement of assets [text block]	text block	IFRS 13.93 d Disclosure
Disclosure of significant unobservable inputs used in fair value measurement of assets [abstract]		
Disclosure of significant unobservable inputs used in fair value measurement of assets [table]	table	IFRS 13.93 d Disclosure
Measurement [axis]	axis	IAS 40.32A Disclosure, IAS 41.50 Disclosure, IFRS 13.93 a Disclosure
Aggregated measurement [member]	member[default]	IAS 40.32A Disclosure, IAS 41.50 Disclosure, IFRS 13.93 a Disclosure
At fair value [member]	member	IAS 40.32A Disclosure, IAS 41.50 Disclosure, IFRS 13.93 a Disclosure
Recurring fair value measurement [member]	member	IFRS 13.93 a Disclosure
Non-recurring fair value measurement [member]	member	IFRS 13.93 a Disclosure
Not measured at fair value in statement of financial position but for which fair value is disclosed [member]	member	IFRS 13.97 Disclosure
Classes of assets [axis]	axis	IAS 36.126 Disclosure, IAS 36.130 d (ii) Disclosure, IFRS 13.93 Disclosure, IFRS 16.53 Disclosure
Assets [member]	member[default]	IAS 36.126 Disclosure, IFRS 13.93 Disclosure, IFRS 16.53 Disclosure
Trading equity securities [member]	member	IFRS 13.94 Example, IFRS 13.IE60 Example

Other equity securities [member]	member	IFRS 13.94 Example, IFRS 13.IE60 Example
Debt securities [member]	member	IFRS 13.94 Example, IFRS 13.IE60 Example
Hedge fund investments [member]	member	IFRS 13.94 Example, IFRS 13.IE60 Example
Derivatives [member]	member	IFRS 13.94 Example, IFRS 13.IE60 Example, IFRS 7.6 Example, IFRS 7.IG40B Example
Investment property [member]	member	IAS 1.112 c Common practice, IFRS 13.94 Example, IFRS 13.IE60 Example
Non-current assets held for sale [member]	member	IFRS 13.94 Example, IFRS 13.IE60 Example, IFRS 5.38 Common practice
Valuation techniques used in fair value measurement [axis]	axis	IFRS 13.93 d Disclosure
Valuation techniques [member]	member[default]	IFRS 13.93 d Disclosure
Market approach [member]	member	IFRS 13.62 Example
Market comparable companies [member]	member	IFRS 13.B5 Example, IFRS 13.IE63 Example
Market comparable prices [member]	member	IFRS 13.B5 Example, IFRS 13.IE63 Example
Matrix pricing [member]	member	IFRS 13.B7 Example
Consensus pricing [member]	member	IFRS 13.B5 Example, IFRS 13.IE63 Example
Cost approach [member]	member	IFRS 13.62 Example
Income approach [member]	member	IFRS 13.62 Example
Discounted cash flow [member]	member	IFRS 13.B11 a Example, IFRS 13.IE63 Example
Option pricing model [member]	member	IFRS 13.B11 b Example, IFRS 13.IE63 Example
Multi-period excess earnings method [member]	member	IFRS 13.B11 c Example
Income capitalisation [member]	member	IFRS 13.93 d Common practice
Net asset value [member]	member	IFRS 13.93 d Example, IFRS 13.IE63 Example
Unobservable inputs [axis]	axis	IFRS 13.93 d Disclosure, IFRS 13.93 h Common practice
Unobservable inputs [member]	member[default]	IFRS 13.93 d Disclosure, IFRS 13.93 h Common practice
Interest rate, measurement input [member]	member	IFRS 13.B36 a Example
Historical volatility for shares, measurement input [member]	member	IFRS 13.B36 b Example
Adjustment to mid-market consensus price, measurement input [member]	member	IFRS 13.B36 c Example
Current estimate of future cash outflows to be paid to fulfil obligation, measurement input [member]	member	IFRS 13.B36 d Example
Financial forecast of profit (loss) for cash-generating unit, measurement input [member]	member	IFRS 13.B36 e Example
Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]	member	IFRS 13.B36 e Example
Revenue multiple, measurement input [member]	member	IFRS 13.93 d Example, IFRS 13.IE63 Example
Constant prepayment rate, measurement input [member]	member	IFRS 13.93 d Example, IFRS 13.IE63 Example
Probability of default, measurement input [member]	member	IFRS 13.93 d Example, IFRS 13.IE63 Example
Discount rate, measurement input [member]	member	IFRS 13.93 d Common practice
Weighted average cost of capital, measurement input [member]	member	IFRS 13.93 d Example, IFRS 13.IE63 Example
Rent, measurement input [member]	member	IFRS 13.93 d Common practice
Capitalisation rate, measurement input [member]	member	IFRS 13.93 d Example, IFRS 13.IE63 Example
Credit spread, measurement input [member]	member	IFRS 13.93 d Common practice
Range [axis]	axis	IFRS 13.B6 Example, IFRS 13.IE63 Example, IFRS 14.33 b Disclosure, Effective 2023-01-01 IFRS 17.120 Disclosure, IFRS 2.45 d Disclosure, IFRS 7.7 Common practice
Ranges [member]	member[default]	IFRS 13.B6 Example, IFRS 13.IE63 Example, IFRS 14.33 b Disclosure, Effective 2023-01-01 IFRS 17.120 Disclosure, IFRS 2.45 d Disclosure, IFRS 7.7 Common practice
Bottom of range [member]	member	IFRS 13.B6 Example, IFRS 13.IE63 Example, IFRS 14.33 b Disclosure, Effective 2023-01-01 IFRS 17.120 Disclosure, IFRS 2.45 d Disclosure, IFRS 7.7 Common practice
Weighted average [member]	member	IFRS 13.B6 Example, IFRS 13.IE63 Example, IFRS 14.33 b Disclosure, Effective 2023-01-01 IFRS 17.120 Disclosure, IFRS 7.7 Common practice
Top of range [member]	member	IFRS 13.B6 Example, IFRS 13.IE63 Example, IFRS 14.33 b Disclosure, Effective 2023-01-01 IFRS 17.120 Disclosure, IFRS 2.45 d Disclosure, IFRS 7.7 Common practice

Disclosure of significant unobservable inputs used in fair value measurement of assets [line items]	line items	
Significant unobservable input, assets	X.XX <sub>instant</sub>	IFRS 13.93 d Disclosure
Disclosure of significant unobservable inputs used in fair value measurement of liabilities [text block]	text block	IFRS 13.93 d Disclosure
Disclosure of significant unobservable inputs used in fair value measurement of liabilities [abstract]		
Disclosure of significant unobservable inputs used in fair value measurement of liabilities [table]	table	IFRS 13.93 d Disclosure
Measurement [axis]	axis	IAS 40.32A Disclosure, IAS 41.50 Disclosure, IFRS 13.93 a Disclosure
Aggregated measurement [member]	member[default]	IAS 40.32A Disclosure, IAS 41.50 Disclosure, IFRS 13.93 a Disclosure
At fair value [member]	member	IAS 40.32A Disclosure, IAS 41.50 Disclosure, IFRS 13.93 a Disclosure
Recurring fair value measurement [member]	member	IFRS 13.93 a Disclosure
Non-recurring fair value measurement [member]	member	IFRS 13.93 a Disclosure
Not measured at fair value in statement of financial position but for which fair value is disclosed [member]	member	IFRS 13.97 Disclosure
Classes of liabilities [axis]	axis	IFRS 13.93 Disclosure
Liabilities [member]	member[default]	IFRS 13.93 Disclosure
Derivatives [member]	member	IFRS 13.94 Example, IFRS 13.IE60 Example, IFRS 7.6 Example, IFRS 7.IG40B Example
Contingent consideration [member]	member	IFRS 13.94 Common practice
Valuation techniques used in fair value measurement [axis]	axis	IFRS 13.93 d Disclosure
Valuation techniques [member]	member[default]	IFRS 13.93 d Disclosure
Market approach [member]	member	IFRS 13.62 Example
Market comparable companies [member]	member	IFRS 13.B5 Example, IFRS 13.IE63 Example
Market comparable prices [member]	member	IFRS 13.B5 Example, IFRS 13.IE63 Example
Matrix pricing [member]	member	IFRS 13.B7 Example
Consensus pricing [member]	member	IFRS 13.B5 Example, IFRS 13.IE63 Example
Cost approach [member]	member	IFRS 13.62 Example
Income approach [member]	member	IFRS 13.62 Example
Discounted cash flow [member]	member	IFRS 13.B11 a Example, IFRS 13.IE63 Example
Option pricing model [member]	member	IFRS 13.B11 b Example, IFRS 13.IE63 Example
Multi-period excess earnings method [member]	member	IFRS 13.B11 c Example
Income capitalisation [member]	member	IFRS 13.93 d Common practice
Net asset value [member]	member	IFRS 13.93 d Example, IFRS 13.IE63 Example
Unobservable inputs [axis]	axis	IFRS 13.93 d Disclosure, IFRS 13.93 h Common practice
Unobservable inputs [member]	member[default]	IFRS 13.93 d Disclosure, IFRS 13.93 h Common practice
Interest rate, measurement input [member]	member	IFRS 13.B36 a Example
Historical volatility for shares, measurement input [member]	member	IFRS 13.B36 b Example
Adjustment to mid-market consensus price, measurement input [member]	member	IFRS 13.B36 c Example
Current estimate of future cash outflows to be paid to fulfil obligation, measurement input [member]	member	IFRS 13.B36 d Example
Financial forecast of profit (loss) for cash-generating unit, measurement input [member]	member	IFRS 13.B36 e Example
Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]	member	IFRS 13.B36 e Example
Revenue multiple, measurement input [member]	member	IFRS 13.93 d Example, IFRS 13.IE63 Example
Constant prepayment rate, measurement input [member]	member	IFRS 13.93 d Example, IFRS 13.IE63 Example
Probability of default, measurement input [member]	member	IFRS 13.93 d Example, IFRS 13.IE63 Example
Discount rate, measurement input [member]	member	IFRS 13.93 d Common practice
Weighted average cost of capital, measurement input [member]	member	IFRS 13.93 d Example, IFRS 13.IE63 Example
Rent, measurement input [member]	member	IFRS 13.93 d Common practice
Capitalisation rate, measurement input [member]	member	IFRS 13.93 d Example, IFRS 13.IE63 Example
Credit spread, measurement input [member]	member	IFRS 13.93 d Common practice
Range [axis]	axis	IFRS 13.B6 Example, IFRS 13.IE63 Example, IFRS 14.33 b Disclosure, Effective 2023-01-01 IFRS 17.120 Disclosure, IFRS 2.45 d Disclosure, IFRS 7.7 Common practice

Ranges [member]	member[default]	IFRS 13.B6 Example, IFRS 13.IE63 Example, IFRS 14.33 b Disclosure, Effective 2023-01-01 IFRS 17.120 Disclosure, IFRS 2.45 d Disclosure, IFRS 7.7 Common practice
Bottom of range [member]	member	IFRS 13.B6 Example, IFRS 13.IE63 Example, IFRS 14.33 b Disclosure, Effective 2023-01-01 IFRS 17.120 Disclosure, IFRS 2.45 d Disclosure, IFRS 7.7 Common practice
Weighted average [member]	member	IFRS 13.B6 Example, IFRS 13.IE63 Example, IFRS 14.33 b Disclosure, Effective 2023-01-01 IFRS 17.120 Disclosure, IFRS 7.7 Common practice
Top of range [member]	member	IFRS 13.B6 Example, IFRS 13.IE63 Example, IFRS 14.33 b Disclosure, Effective 2023-01-01 IFRS 17.120 Disclosure, IFRS 2.45 d Disclosure, IFRS 7.7 Common practice
Disclosure of significant unobservable inputs used in fair value measurement of liabilities [line items]	line items	
Significant unobservable input, liabilities	X.XX <sub>instant</sub>	IFRS 13.93 d Disclosure
Disclosure of significant unobservable inputs used in fair value measurement of equity [text block]	text block	IFRS 13.93 d Disclosure
Disclosure of significant unobservable inputs used in fair value measurement of equity [abstract]		
Disclosure of significant unobservable inputs used in fair value measurement of equity [table]	table	IFRS 13.93 d Disclosure
Measurement [axis]	axis	IAS 40.32A Disclosure, IAS 41.50 Disclosure, IFRS 13.93 a Disclosure
Aggregated measurement [member]	member[default]	IAS 40.32A Disclosure, IAS 41.50 Disclosure, IFRS 13.93 a Disclosure
At fair value [member]	member	IAS 40.32A Disclosure, IAS 41.50 Disclosure, IFRS 13.93 a Disclosure
Recurring fair value measurement [member]	member	IFRS 13.93 a Disclosure
Non-recurring fair value measurement [member]	member	IFRS 13.93 a Disclosure
Not measured at fair value in statement of financial position but for which fair value is disclosed [member]	member	IFRS 13.97 Disclosure
Classes of entity's own equity instruments [axis]	axis	IFRS 13.93 Disclosure
Entity's own equity instruments [member]	member[default]	IFRS 13.93 Disclosure
Valuation techniques used in fair value measurement [axis]	axis	IFRS 13.93 d Disclosure
Valuation techniques [member]	member[default]	IFRS 13.93 d Disclosure
Market approach [member]	member	IFRS 13.62 Example
Market comparable companies [member]	member	IFRS 13.B5 Example, IFRS 13.IE63 Example
Market comparable prices [member]	member	IFRS 13.B5 Example, IFRS 13.IE63 Example
Matrix pricing [member]	member	IFRS 13.B7 Example
Consensus pricing [member]	member	IFRS 13.B5 Example, IFRS 13.IE63 Example
Cost approach [member]	member	IFRS 13.62 Example
Income approach [member]	member	IFRS 13.62 Example
Discounted cash flow [member]	member	IFRS 13.B11 a Example, IFRS 13.IE63 Example
Option pricing model [member]	member	IFRS 13.B11 b Example, IFRS 13.IE63 Example
Multi-period excess earnings method [member]	member	IFRS 13.B11 c Example
Income capitalisation [member]	member	IFRS 13.93 d Common practice
Net asset value [member]	member	IFRS 13.93 d Example, IFRS 13.IE63 Example
Unobservable inputs [axis]	axis	IFRS 13.93 d Disclosure, IFRS 13.93 h Common practice
Unobservable inputs [member]	member[default]	IFRS 13.93 d Disclosure, IFRS 13.93 h Common practice
Interest rate, measurement input [member]	member	IFRS 13.B36 a Example
Historical volatility for shares, measurement input [member]	member	IFRS 13.B36 b Example
Adjustment to mid-market consensus price, measurement input [member]	member	IFRS 13.B36 c Example
Current estimate of future cash outflows to be paid to fulfil obligation, measurement input [member]	member	IFRS 13.B36 d Example
Financial forecast of profit (loss) for cash-generating unit, measurement input [member]	member	IFRS 13.B36 e Example
Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]	member	IFRS 13.B36 e Example
Revenue multiple, measurement input [member]	member	IFRS 13.93 d Example, IFRS 13.IE63 Example
Constant prepayment rate, measurement input [member]	member	IFRS 13.93 d Example, IFRS 13.IE63 Example
Probability of default, measurement input [member]	member	IFRS 13.93 d Example, IFRS 13.IE63 Example

Discount rate, measurement input [member]	member	IFRS 13.93 d <i>Common practice</i>
Weighted average cost of capital, measurement input [member]	member	IFRS 13.93 d <i>Example</i> , IFRS 13.IE63 <i>Example</i>
Rent, measurement input [member]	member	IFRS 13.93 d <i>Common practice</i>
Capitalisation rate, measurement input [member]	member	IFRS 13.93 d <i>Example</i> , IFRS 13.IE63 <i>Example</i>
Credit spread, measurement input [member]	member	IFRS 13.93 d <i>Common practice</i>
Range [axis]	axis	IFRS 13.B6 <i>Example</i> , IFRS 13.IE63 <i>Example</i> , IFRS 14.33 b <i>Disclosure</i> , <i>Effective 2023-01-01</i> IFRS 17.120 <i>Disclosure</i> , IFRS 2.45 d <i>Disclosure</i> , IFRS 7.7 <i>Common practice</i>
Ranges [member]	member[default]	IFRS 13.B6 <i>Example</i> , IFRS 13.IE63 <i>Example</i> , IFRS 14.33 b <i>Disclosure</i> , <i>Effective 2023-01-01</i> IFRS 17.120 <i>Disclosure</i> , IFRS 2.45 d <i>Disclosure</i> , IFRS 7.7 <i>Common practice</i>
Bottom of range [member]	member	IFRS 13.B6 <i>Example</i> , IFRS 13.IE63 <i>Example</i> , IFRS 14.33 b <i>Disclosure</i> , <i>Effective 2023-01-01</i> IFRS 17.120 <i>Disclosure</i> , IFRS 2.45 d <i>Disclosure</i> , IFRS 7.7 <i>Common practice</i>
Weighted average [member]	member	IFRS 13.B6 <i>Example</i> , IFRS 13.IE63 <i>Example</i> , IFRS 14.33 b <i>Disclosure</i> , <i>Effective 2023-01-01</i> IFRS 17.120 <i>Disclosure</i> , IFRS 7.7 <i>Common practice</i>
Top of range [member]	member	IFRS 13.B6 <i>Example</i> , IFRS 13.IE63 <i>Example</i> , IFRS 14.33 b <i>Disclosure</i> , <i>Effective 2023-01-01</i> IFRS 17.120 <i>Disclosure</i> , IFRS 2.45 d <i>Disclosure</i> , IFRS 7.7 <i>Common practice</i>
Disclosure of significant unobservable inputs used in fair value measurement of equity [line items]	line items	
Significant unobservable input, entity's own equity instruments	X.XX <sub>instant</sub>	IFRS 13.93 d <i>Disclosure</i>
Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, assets [text block]	text block	IFRS 13.93 h <i>Disclosure</i>
Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, assets [abstract]		
Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, assets [table]	table	IFRS 13.93 h <i>Disclosure</i>
Measurement [axis]	axis	IAS 40.32A <i>Disclosure</i> , IAS 41.50 <i>Disclosure</i> , IFRS 13.93 a <i>Disclosure</i>
Aggregated measurement [member]	member[default]	IAS 40.32A <i>Disclosure</i> , IAS 41.50 <i>Disclosure</i> , IFRS 13.93 a <i>Disclosure</i>
At fair value [member]	member	IAS 40.32A <i>Disclosure</i> , IAS 41.50 <i>Disclosure</i> , IFRS 13.93 a <i>Disclosure</i>
Recurring fair value measurement [member]	member	IFRS 13.93 a <i>Disclosure</i>
Non-recurring fair value measurement [member]	member	IFRS 13.93 a <i>Disclosure</i>
Not measured at fair value in statement of financial position but for which fair value is disclosed [member]	member	IFRS 13.97 <i>Disclosure</i>
Classes of assets [axis]	axis	IAS 36.126 <i>Disclosure</i> , IAS 36.130 d (ii) <i>Disclosure</i> , IFRS 13.93 <i>Disclosure</i> , IFRS 16.53 <i>Disclosure</i>
Assets [member]	member[default]	IAS 36.126 <i>Disclosure</i> , IFRS 13.93 <i>Disclosure</i> , IFRS 16.53 <i>Disclosure</i>
Trading equity securities [member]	member	IFRS 13.94 <i>Example</i> , IFRS 13.IE60 <i>Example</i>
Other equity securities [member]	member	IFRS 13.94 <i>Example</i> , IFRS 13.IE60 <i>Example</i>
Debt securities [member]	member	IFRS 13.94 <i>Example</i> , IFRS 13.IE60 <i>Example</i>
Hedge fund investments [member]	member	IFRS 13.94 <i>Example</i> , IFRS 13.IE60 <i>Example</i>
Derivatives [member]	member	IFRS 13.94 <i>Example</i> , IFRS 13.IE60 <i>Example</i> , IFRS 7.6 <i>Example</i> , IFRS 7.IG40B <i>Example</i>
Investment property [member]	member	IAS 1.112 c <i>Common practice</i> , IFRS 13.94 <i>Example</i> , IFRS 13.IE60 <i>Example</i>
Non-current assets held for sale [member]	member	IFRS 13.94 <i>Example</i> , IFRS 13.IE60 <i>Example</i> , IFRS 5.38 <i>Common practice</i>
Unobservable inputs [axis]	axis	IFRS 13.93 d <i>Disclosure</i> , IFRS 13.93 h <i>Common practice</i>
Unobservable inputs [member]	member[default]	IFRS 13.93 d <i>Disclosure</i> , IFRS 13.93 h <i>Common practice</i>
Interest rate, measurement input [member]	member	IFRS 13.B36 a <i>Example</i>
Historical volatility for shares, measurement input [member]	member	IFRS 13.B36 b <i>Example</i>
Adjustment to mid-market consensus price, measurement input [member]	member	IFRS 13.B36 c <i>Example</i>
Current estimate of future cash outflows to be paid to fulfil obligation, measurement input [member]	member	IFRS 13.B36 d <i>Example</i>



Financial forecast of profit (loss) for cash-generating unit, measurement input [member]	member	IFRS 13.B36 e Example
Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]	member	IFRS 13.B36 e Example
Revenue multiple, measurement input [member]	member	IFRS 13.93 d Example, IFRS 13.IE63 Example
Constant prepayment rate, measurement input [member]	member	IFRS 13.93 d Example, IFRS 13.IE63 Example
Probability of default, measurement input [member]	member	IFRS 13.93 d Example, IFRS 13.IE63 Example
Discount rate, measurement input [member]	member	IFRS 13.93 d Common practice
Weighted average cost of capital, measurement input [member]	member	IFRS 13.93 d Example, IFRS 13.IE63 Example
Rent, measurement input [member]	member	IFRS 13.93 d Common practice
Capitalisation rate, measurement input [member]	member	IFRS 13.93 d Example, IFRS 13.IE63 Example
Credit spread, measurement input [member]	member	IFRS 13.93 d Common practice
Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, assets [line items]	line items	
Description of sensitivity of fair value measurement to changes in unobservable inputs, assets	text	IFRS 13.93 h (i) Disclosure
Description of interrelationships between unobservable inputs and of how they might magnify or mitigate effect of changes in unobservable inputs on fair value measurement, assets	text	IFRS 13.93 h (i) Disclosure
Description of fact that changing one or more unobservable inputs to reflect reasonably possible alternative assumptions would change fair value significantly, assets	text	IFRS 13.93 h (ii) Disclosure
Description of how effect on fair value measurement due to change in one or more unobservable inputs to reflect reasonably possible alternative assumptions was calculated, assets	text	IFRS 13.93 h (ii) Disclosure
Percentage of reasonably possible increase in unobservable input, assets	X.XX <sub>instant</sub>	IFRS 13.93 h (ii) Common practice
Percentage of reasonably possible decrease in unobservable input, assets	X.XX <sub>instant</sub>	IFRS 13.93 h (ii) Common practice
Increase (decrease) in fair value measurement for sensitivity analyses in which inputs are changed individually, assets [abstract]		
Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, assets	X <sub>duration, debit</sub>	IFRS 13.93 h (ii) Disclosure
Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, recognised in profit or loss, before tax, assets	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice
Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, recognised in other comprehensive income, before tax, assets	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice
Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, recognised in profit or loss, after tax, assets	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice
Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, recognised in other comprehensive income, after tax, assets	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice
Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, assets	X <sub>duration, debit</sub>	IFRS 13.93 h (ii) Disclosure
Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised in profit or loss, before tax, assets	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice
Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised in other comprehensive income, before tax, assets	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice
Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised in profit or loss, after tax, assets	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice
Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised in other comprehensive income, after tax, assets	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice
Increase (decrease) in fair value measurement for sensitivity analyses in which multiple inputs are changed simultaneously, assets [abstract]		
Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, assets	X <sub>duration, debit</sub>	IFRS 13.93 h (ii) Disclosure
Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in profit or loss, before tax, assets	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice
Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in other comprehensive income, before tax, assets	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice
Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in profit or loss, after tax, assets	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice
Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in other comprehensive income, after tax, assets	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice
Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, assets	X <sub>duration, credit</sub>	IFRS 13.93 h (ii) Disclosure

Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in profit or loss, before tax, assets	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice
Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in other comprehensive income, before tax, assets	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice
Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in profit or loss, after tax, assets	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice
Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in other comprehensive income, after tax, assets	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice
Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, liabilities [text block]	text block	IFRS 13.93 h Disclosure
Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, liabilities [abstract]		
Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, liabilities [table]	table	IFRS 13.93 h Disclosure
Measurement [axis]	axis	IAS 40.32A Disclosure, IAS 41.50 Disclosure, IFRS 13.93 a Disclosure
Aggregated measurement [member]	member[default]	IAS 40.32A Disclosure, IAS 41.50 Disclosure, IFRS 13.93 a Disclosure
At fair value [member]	member	IAS 40.32A Disclosure, IAS 41.50 Disclosure, IFRS 13.93 a Disclosure
Recurring fair value measurement [member]	member	IFRS 13.93 a Disclosure
Non-recurring fair value measurement [member]	member	IFRS 13.93 a Disclosure
Not measured at fair value in statement of financial position but for which fair value is disclosed [member]	member	IFRS 13.97 Disclosure
Classes of liabilities [axis]	axis	IFRS 13.93 Disclosure
Liabilities [member]	member[default]	IFRS 13.93 Disclosure
Derivatives [member]	member	IFRS 13.94 Example, IFRS 13.IE60 Example, IFRS 7.6 Example, IFRS 7.IG40B Example
Contingent consideration [member]	member	IFRS 13.94 Common practice
Unobservable inputs [axis]	axis	IFRS 13.93 d Disclosure, IFRS 13.93 h Common practice
Unobservable inputs [member]	member[default]	IFRS 13.93 d Disclosure, IFRS 13.93 h Common practice
Interest rate, measurement input [member]	member	IFRS 13.B36 a Example
Historical volatility for shares, measurement input [member]	member	IFRS 13.B36 b Example
Adjustment to mid-market consensus price, measurement input [member]	member	IFRS 13.B36 c Example
Current estimate of future cash outflows to be paid to fulfil obligation, measurement input [member]	member	IFRS 13.B36 d Example
Financial forecast of profit (loss) for cash-generating unit, measurement input [member]	member	IFRS 13.B36 e Example
Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]	member	IFRS 13.B36 e Example
Revenue multiple, measurement input [member]	member	IFRS 13.93 d Example, IFRS 13.IE63 Example
Constant prepayment rate, measurement input [member]	member	IFRS 13.93 d Example, IFRS 13.IE63 Example
Probability of default, measurement input [member]	member	IFRS 13.93 d Example, IFRS 13.IE63 Example
Discount rate, measurement input [member]	member	IFRS 13.93 d Common practice
Weighted average cost of capital, measurement input [member]	member	IFRS 13.93 d Example, IFRS 13.IE63 Example
Rent, measurement input [member]	member	IFRS 13.93 d Common practice
Capitalisation rate, measurement input [member]	member	IFRS 13.93 d Example, IFRS 13.IE63 Example
Credit spread, measurement input [member]	member	IFRS 13.93 d Common practice
Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, liabilities [line items]	line items	
Description of sensitivity of fair value measurement to changes in unobservable inputs, liabilities	text	IFRS 13.93 h (i) Disclosure
Description of interrelationships between unobservable inputs and of how they might magnify or mitigate effect of changes in unobservable inputs on fair value measurement, liabilities	text	IFRS 13.93 h (i) Disclosure
Description of fact that changing one or more unobservable inputs to reflect reasonably possible alternative assumptions would change fair value significantly, liabilities	text	IFRS 13.93 h (ii) Disclosure
Description of how effect on fair value measurement due to change in one or more unobservable inputs to reflect reasonably possible alternative assumptions was calculated, liabilities	text	IFRS 13.93 h (ii) Disclosure
Percentage of reasonably possible increase in unobservable input, liabilities	X.XX <sub>instant</sub>	IFRS 13.93 h (ii) Common practice

Percentage of reasonably possible decrease in unobservable input, liabilities	X.XX <sub>instant</sub>	IFRS 13.93 h (ii) Common practice
Increase (decrease) in fair value measurement for sensitivity analyses in which inputs are changed individually, liabilities [abstract]		
Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, liabilities	X <sub>duration, credit</sub>	IFRS 13.93 h (ii) Disclosure
Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, recognised in profit or loss, before tax, liabilities	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice
Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, recognised in other comprehensive income, before tax, liabilities	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice
Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, recognised in profit or loss, after tax, liabilities	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice
Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, recognised in other comprehensive income, after tax, liabilities	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice
Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, liabilities	X <sub>duration, credit</sub>	IFRS 13.93 h (ii) Disclosure
Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised in profit or loss, before tax, liabilities	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice
Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised in other comprehensive income, before tax, liabilities	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice
Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised in profit or loss, after tax, liabilities	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice
Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised in other comprehensive income, after tax, liabilities	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice
Increase (decrease) in fair value measurement for sensitivity analyses in which multiple inputs are changed simultaneously, liabilities [abstract]		
Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, liabilities	X <sub>duration, credit</sub>	IFRS 13.93 h (ii) Disclosure
Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in profit or loss, before tax, liabilities	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice
Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in other comprehensive income, before tax, liabilities	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice
Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in profit or loss, after tax, liabilities	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice
Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in other comprehensive income, after tax, liabilities	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice
Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, liabilities	X <sub>duration, debit</sub>	IFRS 13.93 h (ii) Disclosure
Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in profit or loss, before tax, liabilities	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice
Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in other comprehensive income, before tax, liabilities	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice
Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in profit or loss, after tax, liabilities	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice
Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in other comprehensive income, after tax, liabilities	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice
Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, entity's own equity instruments [text block]	text block	IFRS 13.93 h Disclosure
Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, entity's own equity instruments [abstract]		
Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, entity's own equity instruments [table]	table	IFRS 13.93 h Disclosure
Measurement [axis]	axis	IAS 40.32A Disclosure, IAS 41.50 Disclosure, IFRS 13.93 a Disclosure
Aggregated measurement [member]	member[default]	IAS 40.32A Disclosure, IAS 41.50 Disclosure, IFRS 13.93 a Disclosure
At fair value [member]	member	IAS 40.32A Disclosure, IAS 41.50 Disclosure, IFRS 13.93 a Disclosure
Recurring fair value measurement [member]	member	IFRS 13.93 a Disclosure
Non-recurring fair value measurement [member]	member	IFRS 13.93 a Disclosure
Not measured at fair value in statement of financial position but for which fair value is disclosed [member]	member	IFRS 13.97 Disclosure

Classes of entity's own equity instruments [axis]	axis	IFRS 13.93 Disclosure
Entity's own equity instruments [member]	member[default]	IFRS 13.93 Disclosure
Unobservable inputs [axis]	axis	IFRS 13.93 d Disclosure, IFRS 13.93 h Common practice
Unobservable inputs [member]	member[default]	IFRS 13.93 d Disclosure, IFRS 13.93 h Common practice
Interest rate, measurement input [member]	member	IFRS 13.B36 a Example
Historical volatility for shares, measurement input [member]	member	IFRS 13.B36 b Example
Adjustment to mid-market consensus price, measurement input [member]	member	IFRS 13.B36 c Example
Current estimate of future cash outflows to be paid to fulfil obligation, measurement input [member]	member	IFRS 13.B36 d Example
Financial forecast of profit (loss) for cash-generating unit, measurement input [member]	member	IFRS 13.B36 e Example
Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]	member	IFRS 13.B36 e Example
Revenue multiple, measurement input [member]	member	IFRS 13.93 d Example, IFRS 13.IE63 Example
Constant prepayment rate, measurement input [member]	member	IFRS 13.93 d Example, IFRS 13.IE63 Example
Probability of default, measurement input [member]	member	IFRS 13.93 d Example, IFRS 13.IE63 Example
Discount rate, measurement input [member]	member	IFRS 13.93 d Common practice
Weighted average cost of capital, measurement input [member]	member	IFRS 13.93 d Example, IFRS 13.IE63 Example
Rent, measurement input [member]	member	IFRS 13.93 d Common practice
Capitalisation rate, measurement input [member]	member	IFRS 13.93 d Example, IFRS 13.IE63 Example
Credit spread, measurement input [member]	member	IFRS 13.93 d Common practice
Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, entity's own equity instruments [line items]	line items	
Description of sensitivity of fair value measurement to changes in unobservable inputs, entity's own equity instruments	text	IFRS 13.93 h (i) Disclosure
Description of interrelationships between unobservable inputs and of how they might magnify or mitigate effect of changes in unobservable inputs on fair value measurement, entity's own equity instruments	text	IFRS 13.93 h (i) Disclosure
Description of fact that changing one or more unobservable inputs to reflect reasonably possible alternative assumptions would change fair value significantly, entity's own equity instruments	text	IFRS 13.93 h (ii) Disclosure
Description of how effect on fair value measurement due to change in one or more unobservable inputs to reflect reasonably possible alternative assumptions was calculated, entity's own equity instruments	text	IFRS 13.93 h (ii) Disclosure
Percentage of reasonably possible increase in unobservable input, entity's own equity instruments	X.XX <sub>instant</sub>	IFRS 13.93 h (ii) Common practice
Percentage of reasonably possible decrease in unobservable input, entity's own equity instruments	X.XX <sub>instant</sub>	IFRS 13.93 h (ii) Common practice
Increase (decrease) in fair value measurement for sensitivity analyses in which inputs are changed individually, entity's own equity instruments [abstract]		
Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, entity's own equity instruments	X <sub>duration, credit</sub>	IFRS 13.93 h (ii) Disclosure
Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, recognised in profit or loss, before tax, entity's own equity instruments	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice
Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, recognised in other comprehensive income, before tax, entity's own equity instruments	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice
Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, recognised in profit or loss, after tax, entity's own equity instruments	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice
Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, recognised in other comprehensive income, after tax, entity's own equity instruments	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice
Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, entity's own equity instruments	X <sub>duration, credit</sub>	IFRS 13.93 h (ii) Disclosure
Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised in profit or loss, before tax, entity's own equity instruments	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice
Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised in other comprehensive income, before tax, entity's own equity instruments	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice
Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised in profit or loss, after tax, entity's own equity instruments	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice
Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised in other comprehensive income, after tax, entity's own equity instruments	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice

Increase (decrease) in fair value measurement for sensitivity analyses in which multiple inputs are changed simultaneously, entity's own equity instruments [abstract]		
Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, entity's own equity instruments	X <sub>duration, credit</sub>	IFRS 13.93 h (ii) Disclosure
Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in profit or loss, before tax, entity's own equity instruments	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice
Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in other comprehensive income, before tax, entity's own equity instruments	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice
Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in profit or loss, after tax, entity's own equity instruments	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice
Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in other comprehensive income, after tax, entity's own equity instruments	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice
Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, entity's own equity instruments	X <sub>duration, debit</sub>	IFRS 13.93 h (ii) Disclosure
Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in profit or loss, before tax, entity's own equity instruments	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice
Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in other comprehensive income, before tax, entity's own equity instruments	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice
Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in profit or loss, after tax, entity's own equity instruments	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice
Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in other comprehensive income, after tax, entity's own equity instruments	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice
Disclosure of liabilities measured at fair value and issued with inseparable third-party credit enhancement [text block]	text block	IFRS 13.98 Disclosure
Disclosure of liabilities measured at fair value and issued with inseparable third-party credit enhancement [abstract]		
Disclosure of liabilities measured at fair value and issued with inseparable third-party credit enhancement [table]	table	IFRS 13.98 Disclosure
Liabilities measured at fair value and issued with inseparable third-party credit enhancement [axis]	axis	IFRS 13.98 Disclosure
Liabilities measured at fair value and issued with inseparable third-party credit enhancement [member]	member[default]	IFRS 13.98 Disclosure
Disclosure of liabilities measured at fair value and issued with inseparable third-party credit enhancement [line items]	line items	
Description of existence of third-party credit enhancement	text	IFRS 13.98 Disclosure
Description of whether third-party credit enhancement is reflected in fair value measurement	text	IFRS 13.98 Disclosure
<b>IFRS 14</b>		
<b>[824500] Regulatory deferral accounts</b>		
Disclosure of regulatory deferral accounts [text block]	text block	IFRS 14 - Disclosure Disclosure, IFRS 14 - Presentation Disclosure
Items for presentation of regulatory deferral accounts [abstract]		
Statement of financial position [abstract]		
Regulatory deferral account debit balances and related deferred tax asset [abstract]		
Regulatory deferral account debit balances [abstract]		
Regulatory deferral account debit balances directly related to disposal group	X <sub>instant, debit</sub>	IFRS 14.25 Disclosure
Other regulatory deferral account debit balances	X <sub>instant, debit</sub>	IFRS 14.25 Example, IFRS 14.IE5 Example
Total regulatory deferral account debit balances	X <sub>instant, debit</sub>	IFRS 14.20 a Disclosure, IFRS 14.33 a Disclosure, IFRS 14.35 Disclosure
Deferred tax asset associated with regulatory deferral account balances	X <sub>instant, debit</sub>	IFRS 14.24 Disclosure, IFRS 14.B11 b Disclosure
Total regulatory deferral account debit balances and related deferred tax asset	X <sub>instant, debit</sub>	IFRS 14.24 Disclosure, IFRS 14.B11 a Disclosure
Assets and regulatory deferral account debit balances	X <sub>instant, debit</sub>	IFRS 14.21 Disclosure
Regulatory deferral account credit balances and related deferred tax liability [abstract]		
Regulatory deferral account credit balances [abstract]		
Regulatory deferral account credit balances directly related to disposal group	X <sub>instant, credit</sub>	IFRS 14.25 Disclosure
Other regulatory deferral account credit balances	X <sub>instant, credit</sub>	IFRS 14.25 Example, IFRS 14.IE5 Example
Total regulatory deferral account credit balances	X <sub>instant, credit</sub>	IFRS 14.20 b Disclosure, IFRS 14.33 a Disclosure, IFRS 14.35 Disclosure
Deferred tax liability associated with regulatory deferral account balances	X <sub>instant, credit</sub>	IFRS 14.24 Disclosure, IFRS 14.B11 b Disclosure

Total regulatory deferral account credit balances and related deferred tax liability	X <sub>instant, credit</sub>	IFRS 14.24 Disclosure, IFRS 14.B11 a Disclosure
Equity, liabilities and regulatory deferral account credit balances	X <sub>instant, credit</sub>	IFRS 14.21 Disclosure
Statement of profit or loss and other comprehensive income [abstract]		
Profit (loss), including net movement in regulatory deferral account balances related to profit or loss and net movement in related deferred tax	X <sub>duration, credit</sub>	IFRS 14.23 Disclosure
Profit (loss), including net movement in regulatory deferral account balances related to profit or loss and net movement in related deferred tax, attributable to owners of parent	X <sub>duration, credit</sub>	IFRS 14.23 Example, IFRS 14.IE1 Example
Profit (loss), including net movement in regulatory deferral account balances related to profit or loss and net movement in related deferred tax, attributable to non-controlling interests	X <sub>duration, credit</sub>	IFRS 14.23 Example, IFRS 14.IE1 Example
Net movement in regulatory deferral account balances related to profit or loss and net movement in related deferred tax [abstract]		
Net movement in regulatory deferral account balances related to profit or loss [abstract]		
Net movement in regulatory deferral account balances related to profit or loss directly associated with discontinued operation	X <sub>duration, credit</sub>	IFRS 14.25 Disclosure
Net movement in other regulatory deferral account balances related to profit or loss	X <sub>duration, credit</sub>	IFRS 14.25 Common practice, IFRS 14.IE5 Common practice
Total net movement in regulatory deferral account balances related to profit or loss	X <sub>duration, credit</sub>	IFRS 14.23 Disclosure, IFRS 14.35 Disclosure
Net movement in deferred tax arising from regulatory deferral account balances related to profit or loss	X <sub>duration, credit</sub>	IFRS 14.24 Disclosure, IFRS 14.B12 b Disclosure
Total net movement in regulatory deferral account balances related to profit or loss and net movement in related deferred tax	X <sub>duration, credit</sub>	IFRS 14.24 Disclosure, IFRS 14.B12 a Disclosure
Net movement in regulatory deferral account balances related to other comprehensive income [abstract]		
Other comprehensive income, net of tax, net movement in regulatory deferral account balances related to items that will not be reclassified to profit or loss	X <sub>duration, credit</sub>	IFRS 14.22 a Disclosure, IFRS 14.35 Disclosure
Other comprehensive income, before tax, net movement in regulatory deferral account balances related to items that will not be reclassified to profit or loss	X <sub>duration, credit</sub>	IFRS 14.22 a Disclosure
Income tax relating to net movement in regulatory deferral account balances related to items that will not be reclassified to profit or loss	X <sub>duration, debit</sub>	IFRS 14.22 a Disclosure
Other comprehensive income, net of tax, net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss [abstract]		
Gains (losses) on net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss, net of tax	X <sub>duration, credit</sub>	IFRS 14.22 b Disclosure
Reclassification adjustments on net movement in regulatory deferral account balances, net of tax	(X) <sub>duration, debit</sub>	IFRS 14.22 b Disclosure
Other comprehensive income, net of tax, net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss	X <sub>duration, credit</sub>	IFRS 14.22 b Disclosure, IFRS 14.35 Disclosure
Other comprehensive income, before tax, net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss [abstract]		
Gains (losses) on net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss, before tax	X <sub>duration, credit</sub>	IFRS 14.22 b Disclosure
Reclassification adjustments on net movement in regulatory deferral account balances, before tax	(X) <sub>duration, debit</sub>	IFRS 14.22 b Disclosure
Other comprehensive income, before tax, net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss	X <sub>duration, credit</sub>	IFRS 14.22 b Disclosure
Income tax relating to net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss	X <sub>duration, debit</sub>	IFRS 14.22 b Disclosure
Earnings per share [abstract]		
Basic earnings (loss) per share, including net movement in regulatory deferral account balances and net movement in related deferred tax	X.XX <sub>duration</sub>	IAS 33.67 Disclosure, IFRS 14.26 Disclosure
Diluted earnings (loss) per share, including net movement in regulatory deferral account balances and net movement in related deferred tax	X.XX <sub>duration</sub>	IAS 33.67 Disclosure, IFRS 14.26 Disclosure
Basic earnings (loss) per share from continuing operations, including net movement in regulatory deferral account balances and net movement in related deferred tax	X.XX <sub>duration</sub>	IAS 33.67 Disclosure, IFRS 14.26 Disclosure
Diluted earnings (loss) per share from continuing operations, including net movement in regulatory deferral account balances and net movement in related deferred tax	X.XX <sub>duration</sub>	IAS 33.67 Disclosure, IFRS 14.26 Disclosure
Basic earnings (loss) per share from discontinued operations, including net movement in regulatory deferral account balances and net movement in related deferred tax	X.XX <sub>duration</sub>	IAS 33.67 Disclosure, IFRS 14.26 Disclosure
Diluted earnings (loss) per share from discontinued operations, including net movement in regulatory deferral account balances and net movement in related deferred tax	X.XX <sub>duration</sub>	IAS 33.67 Disclosure, IFRS 14.26 Disclosure
Description of basis on which regulatory deferral account balances are recognised and derecognised, and how they are measured initially and subsequently	text	IFRS 14.32 Disclosure
Disclosure of information about activities subject to rate regulation [text block]	text block	IFRS 14 - Explanation of activities subject to rate regulation Disclosure
Disclosure of information about activities subject to rate regulation [abstract]		
Disclosure of information about activities subject to rate regulation [table]	table	IFRS 14 - Explanation of activities subject to rate regulation Disclosure

Types of rate-regulated activities [axis]	axis	IFRS 14.30 Disclosure, IFRS 14.33 Disclosure
Rate-regulated activities [member]	member[default]	IFRS 14.30 Disclosure, IFRS 14.33 Disclosure
Electricity distribution [member]	member	IFRS 14.33 Example, IFRS 14.1E2 Example
Gas distribution [member]	member	IFRS 14.33 Example, IFRS 14.1E2 Example
Classes of regulatory deferral account balances [axis]	axis	IFRS 14.30 c Disclosure, IFRS 14.33 Disclosure
Classes of regulatory deferral account balances [member]	member[default]	IFRS 14.30 c Disclosure, IFRS 14.33 Disclosure
Taxation-related regulatory deferral account balances [member]	member	IFRS 14.34 Disclosure
Disclosure of information about activities subject to rate regulation [line items]	line items	
Description of nature and extent of rate-regulated activity	text	IFRS 14.30 a Disclosure
Description of nature of regulatory rate-setting process	text	IFRS 14.30 a Disclosure
Description of identity of rate regulator(s)	text	IFRS 14.30 b Disclosure
Statement that rate regulator is related party	text	IFRS 14.30 b Disclosure
Explanation of how rate regulator is related	text	IFRS 14.30 b Disclosure
Description of how future recovery or reversal of regulatory deferral account balances is affected by risks and uncertainty	text	IFRS 14.30 c Disclosure
Description of cross-reference to disclosures about activities subject to rate regulation	text	IFRS 14.31 Disclosure
Disclosure of information about amounts recognised in relation to regulatory deferral account balances [text block]	text block	IFRS 14 - Explanation of recognised amounts Disclosure
Disclosure of information about amounts recognised in relation to regulatory deferral account balances [abstract]		
Disclosure of information about amounts recognised in relation to regulatory deferral account balances [table]	table	IFRS 14 - Explanation of recognised amounts Disclosure
Types of rate-regulated activities [axis]	axis	IFRS 14.30 Disclosure, IFRS 14.33 Disclosure
Rate-regulated activities [member]	member[default]	IFRS 14.30 Disclosure, IFRS 14.33 Disclosure
Electricity distribution [member]	member	IFRS 14.33 Example, IFRS 14.1E2 Example
Gas distribution [member]	member	IFRS 14.33 Example, IFRS 14.1E2 Example
Regulatory deferral account balances [axis]	axis	IFRS 14.B22 Disclosure
Regulatory deferral account balances [member]	member[default]	IFRS 14.B22 Disclosure
Regulatory deferral account balances not classified as disposal groups [member]	member	IFRS 14.B22 Disclosure
Regulatory deferral account balances classified as disposal groups [member]	member	IFRS 14.B22 Disclosure
Classes of regulatory deferral account balances [axis]	axis	IFRS 14.30 c Disclosure, IFRS 14.33 Disclosure
Classes of regulatory deferral account balances [member]	member[default]	IFRS 14.30 c Disclosure, IFRS 14.33 Disclosure
Taxation-related regulatory deferral account balances [member]	member	IFRS 14.34 Disclosure
Range [axis]	axis	IFRS 13.B6 Example, IFRS 13.1E63 Example, IFRS 14.33 b Disclosure, Effective 2023-01-01 IFRS 17.120 Disclosure, IFRS 2.45 d Disclosure, IFRS 7.7 Common practice
Ranges [member]	member[default]	IFRS 13.B6 Example, IFRS 13.1E63 Example, IFRS 14.33 b Disclosure, Effective 2023-01-01 IFRS 17.120 Disclosure, IFRS 2.45 d Disclosure, IFRS 7.7 Common practice
Bottom of range [member]	member	IFRS 13.B6 Example, IFRS 13.1E63 Example, IFRS 14.33 b Disclosure, Effective 2023-01-01 IFRS 17.120 Disclosure, IFRS 2.45 d Disclosure, IFRS 7.7 Common practice
Weighted average [member]	member	IFRS 13.B6 Example, IFRS 13.1E63 Example, IFRS 14.33 b Disclosure, Effective 2023-01-01 IFRS 17.120 Disclosure, IFRS 7.7 Common practice
Top of range [member]	member	IFRS 13.B6 Example, IFRS 13.1E63 Example, IFRS 14.33 b Disclosure, Effective 2023-01-01 IFRS 17.120 Disclosure, IFRS 2.45 d Disclosure, IFRS 7.7 Common practice
Disclosure of information about amounts recognised in relation to regulatory deferral account balances [line items]	line items	
Reconciliation of regulatory deferral account debit balances [abstract]		
Regulatory deferral account debit balances at beginning of period	X <sub>instant, debit</sub>	IFRS 14.20 a Disclosure, IFRS 14.33 a Disclosure, IFRS 14.35 Disclosure
Changes in regulatory deferral account debit balances [abstract]		
Increase (decrease) through balances recognised in current period in statement of financial position, regulatory deferral account debit balances	X <sub>duration, debit</sub>	IFRS 14.33 a (i) Example
Decrease through balances recovered in current period, regulatory deferral account debit balances	(X) <sub>duration, credit</sub>	IFRS 14.33 a (ii) Example
Increase (decrease) through other changes, regulatory deferral account debit balances [abstract]		

Decrease through impairments, regulatory deferral account debit balances	(X) <sub>duration, credit</sub>	IFRS 14.33 a (iii) Example
Increase through items acquired in business combination, regulatory deferral account debit balances	X <sub>duration, debit</sub>	IFRS 14.33 a (iii) Example
Decrease through disposals, regulatory deferral account debit balances	(X) <sub>duration, credit</sub>	IFRS 14.33 a (iii) Example
Increase (decrease) through changes in foreign exchange rates, regulatory deferral account debit balances	X <sub>duration, debit</sub>	IFRS 14.33 a (iii) Example
Increase (decrease) through changes in discount rates, regulatory deferral account debit balances	X <sub>duration, debit</sub>	IFRS 14.33 a (iii) Example
Increase (decrease) through transfers to disposal groups, regulatory deferral account debit balances	X <sub>duration, debit</sub>	IFRS 14.33 a (iii) Example, IFRS 14.IE5 Example
Total increase (decrease) through other changes, regulatory deferral account debit balances	X <sub>duration, debit</sub>	IFRS 14.33 a (iii) Example
Total increase (decrease) in regulatory deferral account debit balances	X <sub>duration, debit</sub>	IFRS 14.33 a Disclosure
Regulatory deferral account debit balances at end of period	X <sub>instant, debit</sub>	IFRS 14.20 a Disclosure, IFRS 14.33 a Disclosure, IFRS 14.35 Disclosure
Reconciliation of regulatory deferral account credit balances [abstract]		
Regulatory deferral account credit balances at beginning of period	X <sub>instant, credit</sub>	IFRS 14.20 b Disclosure, IFRS 14.33 a Disclosure, IFRS 14.35 Disclosure
Changes in regulatory deferral account credit balances [abstract]		
Increase (decrease) through balances recognised in current period in statement of financial position, regulatory deferral account credit balances	X <sub>duration, credit</sub>	IFRS 14.33 a (i) Example
Decrease through balances reversed in current period, regulatory deferral account credit balances	(X) <sub>duration, debit</sub>	IFRS 14.33 a (ii) Example
Increase (decrease) through other changes, regulatory deferral account credit balances [abstract]		
Increase through items assumed in business combination, regulatory deferral account credit balances	X <sub>duration, credit</sub>	IFRS 14.33 a (iii) Example
Decrease through disposals, regulatory deferral account credit balances	(X) <sub>duration, debit</sub>	IFRS 14.33 a (iii) Example
Increase (decrease) through changes in foreign exchange rates, regulatory deferral account credit balances	X <sub>duration, credit</sub>	IFRS 14.33 a (iii) Example
Increase (decrease) through changes in discount rates, regulatory deferral account credit balances	X <sub>duration, credit</sub>	IFRS 14.33 a (iii) Example
Increase (decrease) through transfers to disposal groups, regulatory deferral account credit balances	X <sub>duration, credit</sub>	IFRS 14.33 a (iii) Example, IFRS 14.IE5 Example
Total increase (decrease) through other changes, regulatory deferral account credit balances	X <sub>duration, credit</sub>	IFRS 14.33 a (iii) Example
Total increase (decrease) in regulatory deferral account credit balances	X <sub>duration, credit</sub>	IFRS 14.33 a Disclosure
Regulatory deferral account credit balances at end of period	X <sub>instant, credit</sub>	IFRS 14.20 b Disclosure, IFRS 14.33 a Disclosure, IFRS 14.35 Disclosure
Rate of return used to reflect time value of money, regulatory deferral account balances	X.XX <sub>instant</sub>	IFRS 14.33 b Disclosure
Discount rate used to reflect time value of money, regulatory deferral account balances	X.XX <sub>instant</sub>	IFRS 14.33 b Disclosure
Remaining recovery period of regulatory deferral account debit balances	DUR	IFRS 14.33 c Disclosure
Remaining reversal period of regulatory deferral account credit balances	DUR	IFRS 14.33 c Disclosure
Statement that regulatory deferral account balance is no longer fully recoverable or reversible	text	IFRS 14.36 Disclosure
Description of reason why regulatory deferral account balance is no longer fully recoverable or reversible	text	IFRS 14.36 Disclosure
Amount by which regulatory deferral account debit balance has been reduced because it is no longer fully recoverable	X <sub>instant, credit</sub>	IFRS 14.36 Disclosure
Amount by which regulatory deferral account credit balance has been reduced because it is no longer fully reversible	X <sub>instant, debit</sub>	IFRS 14.36 Disclosure
Description of impact of rate regulation on current and deferred tax	text	IFRS 14.34 Disclosure
Increase (decrease) in current tax expense (income) due to rate regulation	X <sub>duration, debit</sub>	IFRS 14.34 Disclosure
Increase (decrease) in deferred tax expense (income) due to rate regulation	X <sub>duration, debit</sub>	IFRS 14.34 Disclosure
Additional disclosures related to regulatory deferral accounts [abstract]		
Net movement in regulatory deferral account balances related to profit or loss, attributable to non-controlling interests	X <sub>duration, credit</sub>	IFRS 14.B25 Disclosure
Portion of gains (losses) recognised when control of subsidiary is lost, attributable to derecognising regulatory deferral account balances in former subsidiary	X <sub>duration, credit</sub>	IFRS 14.B28 Disclosure
<b>IFRS 15</b>		
<b>[831150] Notes - Revenue from contracts with customers</b>		
Disclosure of revenue from contracts with customers [text block]	text block	IFRS 15 - Presentation Disclosure, IFRS 15 - Disclosure
Contract assets [abstract]		
Non-current contract assets	X <sub>instant, debit</sub>	IFRS 15.105 Disclosure



Current contract assets	$X_{\text{instant, debit}}$	IFRS 15.105 Disclosure
Total contract assets	$X_{\text{instant, debit}}$	IFRS 15.105 Disclosure, IFRS 15.116 a Disclosure
Contract liabilities [abstract]		
Non-current contract liabilities	$X_{\text{instant, credit}}$	IFRS 15.105 Disclosure
Current contract liabilities	$X_{\text{instant, credit}}$	IFRS 15.105 Disclosure
Total contract liabilities	$X_{\text{instant, credit}}$	IFRS 15.105 Disclosure, IFRS 15.116 a Disclosure
Receivables from contracts with customers [abstract]		
Non-current receivables from contracts with customers	$X_{\text{instant, debit}}$	IFRS 15.105 Disclosure
Current receivables from contracts with customers	$X_{\text{instant, debit}}$	IFRS 15.105 Disclosure
Total receivables from contracts with customers	$X_{\text{instant, debit}}$	IFRS 15.105 Disclosure, IFRS 15.116 a Disclosure
Revenue from contracts with customers	$X_{\text{duration, credit}}$	IFRS 15.113 a Disclosure, IFRS 15.114 Disclosure
Impairment loss on receivables or contract assets arising from contracts with customers	$X_{\text{duration, debit}}$	IFRS 15.113 b Disclosure
Disclosure of disaggregation of revenue from contracts with customers [text block]	text block	IFRS 15.114 Disclosure
Disclosure of disaggregation of revenue from contracts with customers [abstract]		
Disclosure of disaggregation of revenue from contracts with customers [table]	table	IFRS 15.114 Disclosure
Products and services [axis]	axis	IFRS 15.B89 a Example, IFRS 8.32 Disclosure
Products and services [member]	member[default]	IFRS 15.B89 a Example, IFRS 8.32 Disclosure
Geographical areas [axis]	axis	IAS 19.138 a Example, IFRS 15.B89 b Example, Effective 2023-01-01 IFRS 17.96 b Example, IFRS 8.33 Disclosure
Geographical areas [member]	member[default]	IAS 19.138 a Example, IFRS 15.B89 b Example, Effective 2023-01-01 IFRS 17.96 b Example, IFRS 8.33 Disclosure
Markets of customers [axis]	axis	IFRS 15.B89 c Example
Markets of customers [member]	member[default]	IFRS 15.B89 c Example
Types of customers [axis]	axis	IFRS 15.B89 c Example
Types of customers [member]	member[default]	IFRS 15.B89 c Example
Government customers [member]	member	IFRS 15.B89 c Example
Non-government customers [member]	member	IFRS 15.B89 c Example
Types of contracts [axis]	axis	IFRS 15.B89 d Example, Effective 2023-01-01 IFRS 17.96 a Example
Types of contracts [member]	member[default]	IFRS 15.B89 d Example, Effective 2023-01-01 IFRS 17.96 a Example
Fixed-price contracts [member]	member	IFRS 15.B89 d Example
Time-and-materials contracts [member]	member	IFRS 15.B89 d Example
Contract duration [axis]	axis	IFRS 15.B89 e Example
Contract duration [member]	member[default]	IFRS 15.B89 e Example
Short-term contracts [member]	member	IFRS 15.B89 e Example
Long-term contracts [member]	member	IFRS 15.B89 e Example
Timing of transfer of goods or services [axis]	axis	IFRS 15.B89 f Example
Timing of transfer of goods or services [member]	member[default]	IFRS 15.B89 f Example
Goods or services transferred at point in time [member]	member	IFRS 15.B89 f Example
Goods or services transferred over time [member]	member	IFRS 15.B89 f Example
Sales channels [axis]	axis	IFRS 15.B89 g Example
Sales channels [member]	member[default]	IFRS 15.B89 g Example
Goods sold directly to consumers [member]	member	IFRS 15.B89 g Example
Goods sold through intermediaries [member]	member	IFRS 15.B89 g Example
Segments [axis]	axis	IAS 19.138 d Example, IAS 36.130 d (ii) Disclosure, IFRS 15.115 Disclosure, Effective 2023-01-01 IFRS 17.96 c Example, IFRS 8.23 Disclosure
Segments [member]	member[default]	IAS 19.138 d Example, IAS 36.130 d (ii) Disclosure, IFRS 15.115 Disclosure, Effective 2023-01-01 IFRS 17.96 c Example, IFRS 8.28 Disclosure
Reportable segments [member]	member	IAS 19.138 d Example, IFRS 15.115 Disclosure, Effective 2023-01-01 IFRS 17.96 c Example, IFRS 8.23 Disclosure

All other segments [member]	member	IFRS 15.115 Disclosure, IFRS 8.16 Disclosure
Disclosure of disaggregation of revenue from contracts with customers [line items]	line items	
Revenue from contracts with customers	X <sub>duration, credit</sub>	IFRS 15.113 a Disclosure, IFRS 15.114 Disclosure
Information about relationship between disclosure of disaggregated revenue from contracts with customers and revenue information for reportable segments [text block]	text block	IFRS 15.115 Disclosure
Contract assets at beginning of period	X <sub>instant, debit</sub>	IFRS 15.105 Disclosure, IFRS 15.116 a Disclosure
Contract assets at end of period	X <sub>instant, debit</sub>	IFRS 15.105 Disclosure, IFRS 15.116 a Disclosure
Contract liabilities at beginning of period	X <sub>instant, credit</sub>	IFRS 15.105 Disclosure, IFRS 15.116 a Disclosure
Contract liabilities at end of period	X <sub>instant, credit</sub>	IFRS 15.105 Disclosure, IFRS 15.116 a Disclosure
Receivables from contracts with customers at beginning of period	X <sub>instant, debit</sub>	IFRS 15.105 Disclosure, IFRS 15.116 a Disclosure
Receivables from contracts with customers at end of period	X <sub>instant, debit</sub>	IFRS 15.105 Disclosure, IFRS 15.116 a Disclosure
Revenue that was included in contract liability balance at beginning of period	X <sub>duration, credit</sub>	IFRS 15.116 b Disclosure
Revenue from performance obligations satisfied or partially satisfied in previous periods	X <sub>duration, credit</sub>	IFRS 15.116 c Disclosure
Explanation of how timing of satisfaction of performance obligations relates to typical timing of payment	text	IFRS 15.117 Disclosure
Explanation of effect that timing of satisfaction of performance obligations and typical timing of payment have on contract assets and contract liabilities [text block]	text block	IFRS 15.117 Disclosure
Explanation of significant changes in contract assets and contract liabilities [text block]	text block	IFRS 15.118 Disclosure
Increase through business combinations, contract assets	X <sub>duration, debit</sub>	IFRS 15.118 a Example
Increase (decrease) through cumulative catch-up adjustments to revenue, contract assets	X <sub>duration, debit</sub>	IFRS 15.118 b Example
Increase (decrease) through cumulative catch-up adjustments to revenue arising from change in measure of progress, contract assets	X <sub>duration, debit</sub>	IFRS 15.118 b Example
Increase (decrease) through cumulative catch-up adjustments to revenue arising from change in estimate of transaction price, contract assets	X <sub>duration, debit</sub>	IFRS 15.118 b Example
Increase (decrease) through cumulative catch-up adjustments to revenue arising from contract modification, contract assets	X <sub>duration, debit</sub>	IFRS 15.118 b Example
Decrease through impairment, contract assets	X <sub>duration, credit</sub>	IFRS 15.118 c Example
Decrease through right to consideration becoming unconditional, contract assets	X <sub>duration, credit</sub>	IFRS 15.118 d Example
Increase through business combinations, contract liabilities	X <sub>duration, credit</sub>	IFRS 15.118 a Example
Increase (decrease) through cumulative catch-up adjustments to revenue, contract liabilities	X <sub>duration, credit</sub>	IFRS 15.118 b Example
Increase (decrease) through cumulative catch-up adjustments to revenue arising from change in measure of progress, contract liabilities	X <sub>duration, credit</sub>	IFRS 15.118 b Example
Increase (decrease) through cumulative catch-up adjustments to revenue arising from change in estimate of transaction price, contract liabilities	X <sub>duration, credit</sub>	IFRS 15.118 b Example
Increase (decrease) through cumulative catch-up adjustments to revenue arising from contract modification, contract liabilities	X <sub>duration, credit</sub>	IFRS 15.118 b Example
Decrease through performance obligation being satisfied, contract liabilities	X <sub>duration, debit</sub>	IFRS 15.118 e Example
Disclosure of performance obligations [text block]	text block	IFRS 15.119 Disclosure
Disclosure of performance obligations [abstract]		
Disclosure of performance obligations [table]	table	IFRS 15.119 Disclosure
Performance obligations [axis]	axis	IFRS 15.119 Disclosure
Performance obligations [member]	member[default]	IFRS 15.119 Disclosure
Performance obligations satisfied over time [member]	member	IFRS 15.124 Disclosure
Performance obligations satisfied at point in time [member]	member	IFRS 15.125 Disclosure
Disclosure of performance obligations [line items]	line items	
Description of when entity typically satisfies performance obligations	text	IFRS 15.119 a Disclosure
Description of significant payment terms in contracts with customers	text	IFRS 15.119 b Disclosure
Description of nature of goods or services that entity has promised to transfer	text	IFRS 15.119 c Disclosure
Description of performance obligations to arrange for another party to transfer goods or services	text	IFRS 15.119 c Disclosure
Description of obligations for returns, refunds and other similar obligations	text	IFRS 15.119 d Disclosure
Description of types of warranties and related obligations	text	IFRS 15.119 e Disclosure
Description of methods used to recognise revenue from contracts with customers	text	IFRS 15.124 a Disclosure
Explanation of why methods used to recognise revenue provide faithful depiction of transfer of goods or services	text	IFRS 15.124 b Disclosure
Description of significant judgements made in evaluating when customer obtains control of promised goods or services	text	IFRS 15.125 Disclosure

Transaction price allocated to remaining performance obligations	X <sub>instant, credit</sub>	IFRS 15.120 a Disclosure
Explanation of when entity expects to recognise transaction price allocated to remaining performance obligations as revenue	text	IFRS 15.120 b (ii) Disclosure
Disclosure of transaction price allocated to remaining performance obligations [text block]	text block	IFRS 15.120 b (i) Disclosure
Disclosure of transaction price allocated to remaining performance obligations [abstract]		
Disclosure of transaction price allocated to remaining performance obligations [table]	table	IFRS 15.120 b (i) Disclosure
Maturity [axis]	axis	IAS 1.61 Disclosure, IAS 19.147 c Example, IFRS 15.120 b (i) Disclosure, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2023-01-01 IFRS 17.109 Disclosure, Effective 2023-01-01 IFRS 17.109A Disclosure, Effective 2023-01-01 IFRS 17.120 Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, IFRS 7.23B a Disclosure, IFRS 7.42E e Disclosure, IFRS 7.B11 Example
Aggregated time bands [member]	member[default]	IAS 1.61 Disclosure, IAS 19.147 c Example, IFRS 15.120 b (i) Disclosure, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2023-01-01 IFRS 17.109 Disclosure, Effective 2023-01-01 IFRS 17.109A Disclosure, Effective 2023-01-01 IFRS 17.120 Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, IFRS 7.23B a Disclosure, IFRS 7.B11 Example, IFRS 7.B35 Example
Disclosure of transaction price allocated to remaining performance obligations [line items]	line items	
Transaction price allocated to remaining performance obligations	X <sub>instant, credit</sub>	IFRS 15.120 a Disclosure
Explanation of whether practical expedient is applied for disclosure of transaction price allocated to remaining performance obligations	text	IFRS 15.122 Disclosure
Explanation of whether any consideration from contracts with customers is not included in disclosure of transaction price allocated to remaining performance obligations	text	IFRS 15.122 Disclosure
Description of judgements, and changes in judgements, that significantly affect determination of amount and timing of revenue from contracts with customers	text	IFRS 15.123 Disclosure
Disclosure of information about methods, inputs and assumptions used for determining transaction price [text block]	text block	IFRS 15.126 a Disclosure
Disclosure of information about methods, inputs and assumptions used for assessing whether estimate of variable consideration is constrained [text block]	text block	IFRS 15.126 b Disclosure
Disclosure of information about methods, inputs and assumptions used for allocating transaction price [text block]	text block	IFRS 15.126 c Disclosure
Disclosure of information about methods, inputs and assumptions used for measuring obligations for returns, refunds and other similar obligations [text block]	text block	IFRS 15.126 d Disclosure
Description of judgements made in determining amount of costs to obtain or fulfil contracts with customers	text	IFRS 15.127 a Disclosure
Description of method used to determine amortisation of assets recognised from costs to obtain or fulfil contracts with customers	text	IFRS 15.127 b Disclosure
Disclosure of assets recognised from costs to obtain or fulfil contracts with customers [text block]	text block	IFRS 15.128 a Disclosure
Disclosure of assets recognised from costs to obtain or fulfil contracts with customers [abstract]		
Disclosure of assets recognised from costs to obtain or fulfil contracts with customers [table]	table	IFRS 15.128 a Disclosure
Categories of assets recognised from costs to obtain or fulfil contracts with customers [axis]	axis	IFRS 15.128 a Disclosure
Categories of assets recognised from costs to obtain or fulfil contracts with customers [member]	member[default]	IFRS 15.128 a Disclosure
Costs to obtain contracts with customers [member]	member	IFRS 15.128 a Example
Pre-contract costs [member]	member	IFRS 15.128 a Example
Setup costs [member]	member	IFRS 15.128 a Example
Disclosure of assets recognised from costs to obtain or fulfil contracts with customers [line items]	line items	
Assets recognised from costs to obtain or fulfil contracts with customers	X <sub>instant, debit</sub>	IFRS 15.128 a Disclosure
Amortisation, assets recognised from costs incurred to obtain or fulfil contracts with customers	X <sub>duration, debit</sub>	IFRS 15.128 b Disclosure
Impairment loss, assets recognised from costs incurred to obtain or fulfil contracts with customers	X <sub>duration, debit</sub>	IFRS 15.128 b Disclosure
Statement that practical expedient about existence of significant financing component has been used	text	IFRS 15.129 Disclosure
Statement that practical expedient about incremental costs of obtaining contract has been used	text	IFRS 15.129 Disclosure
Description of practical expedients used when applying IFRS 15 retrospectively	text	IFRS 15.C6 a Disclosure
Qualitative assessment of estimated effect of practical expedients used when applying IFRS 15 retrospectively	text	IFRS 15.C6 b Disclosure
Explanation of reasons for significant changes in financial statement line items due to application of IFRS 15	text	IFRS 15.C8 b Disclosure

IFRS 16		
<b>[832610] Notes - Leases</b>		
Disclosure of leases [text block]	text block	IFRS 16 - Presentation Disclosure, IFRS 16 - Disclosure Disclosure
Presentation of leases for lessee [abstract]		
Right-of-use assets that do not meet definition of investment property	X <sub>instant, debit</sub>	IFRS 16.47 a Disclosure
Description of line items in statement of financial position which include right-of-use assets	text	IFRS 16.47 a (ii) Disclosure
Lease liabilities [abstract]		
Current lease liabilities	X <sub>instant, credit</sub>	IFRS 16.47 b Disclosure
Non-current lease liabilities	X <sub>instant, credit</sub>	IFRS 16.47 b Disclosure
Total lease liabilities	X <sub>instant, credit</sub>	IFRS 16.47 b Disclosure
Description of line items in statement of financial position which include lease liabilities	text	IFRS 16.47 b Disclosure
Description of cross-reference to disclosures about leases	text	IFRS 16.52 Disclosure
Disclosure of quantitative information about leases for lessee [abstract]		
Disclosure of quantitative information about right-of-use assets [text block]	text block	IFRS 16.53 Disclosure
Disclosure of quantitative information about right-of-use assets [abstract]		
Disclosure of quantitative information about right-of-use assets [table]	table	IFRS 16.53 Disclosure
Classes of assets [axis]	axis	IAS 36.126 Disclosure, IAS 36.130 d (ii) Disclosure, IFRS 13.93 Disclosure, IFRS 16.53 Disclosure
Assets [member]	member[default]	IAS 36.126 Disclosure, IFRS 13.93 Disclosure, IFRS 16.53 Disclosure
Property, plant and equipment [member]	member	IAS 16.73 Disclosure, IAS 36.127 Example, IFRS 16.53 Example
Land and buildings [member]	member	IAS 16.37 b Example
Land [member]	member	IAS 16.37 a Example
Buildings [member]	member	IAS 16.37 Common practice
Machinery [member]	member	IAS 16.37 c Example
Vehicles [member]	member	IAS 16.37 Common practice
Ships [member]	member	IAS 16.37 d Example
Aircraft [member]	member	IAS 16.37 e Example
Motor vehicles [member]	member	IAS 16.37 f Example
Fixtures and fittings [member]	member	IAS 16.37 g Example
Office equipment [member]	member	IAS 16.37 h Example
Computer equipment [member]	member	IAS 16.37 Common practice
Communication and network equipment [member]	member	IAS 16.37 Common practice
Network infrastructure [member]	member	IAS 16.37 Common practice
Bearer plants [member]	member	IAS 16.37 i Example
Mining assets [member]	member	IAS 16.37 Common practice
Mining property [member]	member	IAS 16.37 Common practice
Oil and gas assets [member]	member	IAS 16.37 Common practice
Power generating assets [member]	member	IAS 16.37 Common practice
Construction in progress [member]	member	IAS 16.37 Common practice
Owner-occupied property measured using investment property fair value model [member]	member	Effective 2023-01-01 IAS 16.29B Disclosure
Other property, plant and equipment [member]	member	IAS 16.37 Common practice
Intangible assets other than goodwill [member]	member	IAS 36.127 Example, IAS 38.118 Disclosure, IFRS 16.53 Example
Other assets [member]	member	IFRS 16.53 Example
Disclosure of quantitative information about right-of-use assets [line items]	line items	
Depreciation, right-of-use assets	X <sub>duration</sub>	IFRS 16.53 a Disclosure
Right-of-use assets	X <sub>instant, debit</sub>	IFRS 16.53 j Disclosure
Effective date of revaluation, right-of-use assets	text	IFRS 16.57 Disclosure
Explanation of involvement of independent valuer in revaluation, right-of-use assets	text	IFRS 16.57 Disclosure
Right-of-use assets, revalued assets, at cost	X <sub>instant, debit</sub>	IFRS 16.57 Disclosure
Right-of-use assets, revaluation surplus	X <sub>instant, credit</sub>	IFRS 16.57 Disclosure
Right-of-use assets, increase (decrease) in revaluation surplus	X <sub>duration, credit</sub>	IFRS 16.57 Disclosure
Description of restrictions on distribution of revaluation surplus to shareholders, right-of-use assets	text	IFRS 16.57 Disclosure

Interest expense on lease liabilities	X <sub>duration</sub> , debit	IFRS 16.53 b Disclosure
Expense relating to short-term leases for which recognition exemption has been used	X <sub>duration</sub> , debit	IFRS 16.53 c Disclosure
Expense relating to leases of low-value assets for which recognition exemption has been used	X <sub>duration</sub> , debit	IFRS 16.53 d Disclosure
Expense relating to variable lease payments not included in measurement of lease liabilities	X <sub>duration</sub> , debit	IFRS 16.53 e Disclosure
Income from subleasing right-of-use assets	X <sub>duration</sub> , credit	IFRS 16.53 f Disclosure
Cash outflow for leases	X <sub>duration</sub> , credit	IFRS 16.53 g Disclosure
Additions to right-of-use assets	X <sub>duration</sub> , debit	IFRS 16.53 h Disclosure
Gains (losses) arising from sale and leaseback transactions	X <sub>duration</sub> , credit	IFRS 16.53 i Disclosure
Lease commitments for short-term leases for which recognition exemption has been used	X <sub>instant</sub> , credit	IFRS 16.55 Disclosure
Disclosure of additional information about leasing activities for lessee [text block]	text block	IFRS 16.59 Disclosure
Information about nature of lessee's leasing activities	text	IFRS 16.59 a Example
Information about potential exposure to future cash outflows not reflected in measurement of lease liability	text	IFRS 16.59 b Example
Information about lessee's exposure arising from variable lease payments	text	IFRS 16.59 b (i) Example
Information about lessee's exposure arising from extension options and termination options	text	IFRS 16.59 b (ii) Example
Information about lessee's exposure arising from residual value guarantees	text	IFRS 16.59 b (iii) Example
Information about exposure arising from leases not yet commenced to which lessee is committed	text	IFRS 16.59 b (iv) Example
Information about restrictions or covenants imposed by leases on lessee	text	IFRS 16.59 c Example
Information about sale and leaseback transactions	text	IFRS 16.59 d Example
Statement that lessee accounts for short-term leases using recognition exemption	text	IFRS 16.60 Disclosure
Statement that lessee accounts for leases of low-value assets using recognition exemption	text	IFRS 16.60 Disclosure
Statement that lessee applied practical expedient in paragraph 46A of IFRS 16 to all rent concessions occurring as direct consequence of covid-19 pandemic that meet conditions in paragraph 46B of IFRS 16	text	IFRS 16.60A a Disclosure
Disclosure of information about nature of contracts to which lessee applied practical expedient in paragraph 46A of IFRS 16 if it is not applied to all rent concessions occurring as direct consequence of covid-19 pandemic [text block]	text block	IFRS 16.60A a Disclosure
Amount recognised in profit or loss for reporting period to reflect changes in lease payments that arise from rent concessions occurring as direct consequence of covid-19 pandemic to which lessee applied practical expedient in paragraph 46A of IFRS 16	X <sub>duration</sub> , credit	IFRS 16.60A b Disclosure
Disclosure of quantitative information about leases for lessor [abstract]		
Selling profit (loss) on finance leases	X <sub>duration</sub> , credit	IFRS 16.90 a (i) Disclosure
Finance income on net investment in finance lease	X <sub>duration</sub> , credit	IFRS 16.90 a (ii) Disclosure
Income relating to variable lease payments not included in measurement of net investment in finance lease	X <sub>duration</sub> , credit	IFRS 16.90 a (iii) Disclosure
Operating lease income	X <sub>duration</sub> , credit	IFRS 16.90 b Disclosure
Income relating to variable lease payments for operating leases that do not depend on index or rate	X <sub>duration</sub> , credit	IFRS 16.90 b Disclosure
Disclosure of additional information about leasing activities for lessor [text block]	text block	IFRS 16.92 Disclosure
Information about nature of lessor's leasing activities	text	IFRS 16.92 a Disclosure
Information about how lessor manages risk associated with rights it retains in underlying assets	text	IFRS 16.92 b Disclosure
Information about risk management strategy for rights that lessor retains in underlying assets	text	IFRS 16.92 b Disclosure
Explanation of significant changes in net investment in finance lease [text block]	text block	IFRS 16.93 Disclosure
Increase (decrease) in net investment in finance lease	X <sub>duration</sub> , debit	IFRS 16.93 Disclosure
Disclosure of maturity analysis of finance lease payments receivable [text block]	text block	IFRS 16.94 Disclosure
Disclosure of maturity analysis of finance lease payments receivable [abstract]		
Disclosure of maturity analysis of finance lease payments receivable [table]	table	IFRS 16.94 Disclosure
Maturity [axis]	axis	IAS 1.61 Disclosure, IAS 19.147 c Example, IFRS 15.120 b (i) Disclosure, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2023-01-01 IFRS 17.109 Disclosure, Effective 2023-01-01 IFRS 17.109A Disclosure, Effective 2023-01-01 IFRS 17.120 Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, IFRS 7.23B a Disclosure, IFRS 7.42E e Disclosure, IFRS 7.B11 Example
Aggregated time bands [member]	member[default]	IAS 1.61 Disclosure, IAS 19.147 c Example, IFRS 15.120 b (i) Disclosure, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2023-01-01 IFRS 17.109 Disclosure, Effective 2023-01-01 IFRS 17.109A Disclosure, Effective 2023-01-01 IFRS 17.120 Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, IFRS 7.23B a Disclosure, IFRS 7.B11 Example, IFRS 7.B35 Example

Not later than one year [member]	member	IAS 1.61 a Disclosure, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than one year and not later than two years [member]	member	IAS 1.112 c Common practice, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than two years and not later than three years [member]	member	IAS 1.112 c Common practice, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than three years and not later than four years [member]	member	IAS 1.112 c Common practice, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than four years and not later than five years [member]	member	IAS 1.112 c Common practice, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than five years [member]	member	IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example, IFRS 7.B35 g Example, IFRS 7.IG31A Example
Disclosure of maturity analysis of finance lease payments receivable [line items]	line items	
Undiscounted finance lease payments to be received	X <sub>instant</sub> , debit	IFRS 16.94 Disclosure
Reconciliation of undiscounted lease payments to net investment in finance lease [abstract]		
Undiscounted finance lease payments to be received	X <sub>instant</sub> , debit	IFRS 16.94 Disclosure
Unearned finance income relating to finance lease payments receivable	(X) <sub>instant</sub> , credit	IFRS 16.94 Disclosure
Discounted unguaranteed residual value of assets subject to finance lease	X <sub>instant</sub> , debit	IFRS 16.94 Disclosure
Net investment in finance lease	X <sub>instant</sub> , debit	IFRS 16.94 Disclosure
Disclosure of maturity analysis of operating lease payments [text block]	text block	IFRS 16.97 Disclosure
Disclosure of maturity analysis of operating lease payments [abstract]		
Disclosure of maturity analysis of operating lease payments [table]	table	IFRS 16.97 Disclosure
Maturity [axis]	axis	IAS 1.61 Disclosure, IAS 19.147 c Example, IFRS 15.120 b (i) Disclosure, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2023-01-01 IFRS 17.109 Disclosure, Effective 2023-01-01 IFRS 17.109A Disclosure, Effective 2023-01-01 IFRS 17.120 Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, IFRS 7.23B a Disclosure, IFRS 7.42E e Disclosure, IFRS 7.B11 Example
Aggregated time bands [member]	member[default]	IAS 1.61 Disclosure, IAS 19.147 c Example, IFRS 15.120 b (i) Disclosure, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2023-01-01 IFRS 17.109 Disclosure, Effective 2023-01-01 IFRS 17.109A Disclosure, Effective 2023-01-01 IFRS 17.120 Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, IFRS 7.23B a Disclosure, IFRS 7.B11 Example, IFRS 7.B35 Example
Not later than one year [member]	member	IAS 1.61 a Disclosure, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than one year and not later than two years [member]	member	IAS 1.112 c Common practice, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than two years and not later than three years [member]	member	IAS 1.112 c Common practice, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than three years and not later than four years [member]	member	IAS 1.112 c Common practice, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than four years and not later than five years [member]	member	IAS 1.112 c Common practice, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than five years [member]	member	IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example, IFRS 7.B35 g Example, IFRS 7.IG31A Example

Disclosure of maturity analysis of operating lease payments [line items]	line items	
Undiscounted operating lease payments to be received	X <sub>instant, debit</sub>	IFRS 16.97 Disclosure
Statement that entity has chosen practical expedient when assessing whether contract is, or contains, lease at date of initial application of IFRS 16	text	IFRS 16.C4 Disclosure
Weighted average lessee's incremental borrowing rate applied to lease liabilities recognised at date of initial application of IFRS 16	X.XX <sub>instant</sub>	IFRS 16.C12 a Disclosure
Explanation of difference between operating lease commitments disclosed applying IAS 17 and lease liabilities recognised at date of initial application of IFRS 16 [text block]	text block	IFRS 16.C12 b Disclosure
Statement that lessee uses practical expedients when applying IFRS 16 retrospectively to leases classified as operating leases applying IAS 17	text	IFRS 16.C13 Disclosure
<b>IFRS 17</b>		
<b>[836600] Notes - Insurance contracts (IFRS 17)</b>		
Disclosure of insurance contracts [text block]	text block	Effective 2023-01-01 IFRS 17 - Disclosure Disclosure, Expiry date 2023-01-01 IFRS 4 - Disclosure Disclosure
Insurance service result [abstract]		
Insurance revenue	X <sub>duration, credit</sub>	Effective 2023-01-01 IAS 1.82 a (ii) Disclosure, Effective 2023-01-01 IFRS 17.106 Disclosure, Effective 2023-01-01 IFRS 17.80 a Disclosure
Insurance service expenses from insurance contracts issued	(X) <sub>duration, debit</sub>	Effective 2023-01-01 IAS 1.82 ab Disclosure, Effective 2023-01-01 IFRS 17.80 a Disclosure
Income (expenses) from reinsurance contracts held, other than finance income (expenses) [abstract]		
Income from amounts recovered from reinsurer	X <sub>duration, credit</sub>	Effective 2023-01-01 IFRS 17.86 Disclosure
Expenses from allocation of premiums paid to reinsurer	(X) <sub>duration, debit</sub>	Effective 2023-01-01 IFRS 17.86 Disclosure
Net income (expenses) from reinsurance contracts held, other than finance income (expenses)	X <sub>duration, credit</sub>	Effective 2023-01-01 IAS 1.82 ac Disclosure, Effective 2023-01-01 IFRS 17.86 Disclosure
Total insurance service result	X <sub>duration, credit</sub>	Effective 2023-01-01 IFRS 17.80 a Disclosure
Additional information about insurance contracts [text block]	text block	Effective 2023-01-01 IFRS 17.94 Disclosure
Description of criteria satisfied when using premium allocation approach	text	Effective 2023-01-01 IFRS 17.97 a Disclosure
Description of whether entity makes adjustment for time value of money and effect of financial risk when using premium allocation approach	text	Effective 2023-01-01 IFRS 17.97 b Disclosure
Description of method to recognise insurance acquisition cash flows when using premium allocation approach	text	Effective 2023-01-01 IFRS 17.97 c Disclosure
Disclosure of reconciliation of changes in insurance contracts by remaining coverage and incurred claims [text block]	text block	Effective 2023-01-01 IFRS 17.100 Disclosure
Disclosure of reconciliation of changes in insurance contracts by remaining coverage and incurred claims [abstract]		
Disclosure of reconciliation of changes in insurance contracts by remaining coverage and incurred claims [table]	table	Effective 2023-01-01 IFRS 17.100 Disclosure
Disaggregation of insurance contracts [axis]	axis	Effective 2023-01-01 IFRS 17.107 Disclosure, Effective 2023-01-01 IFRS 17.109 Disclosure, Effective 2023-01-01 IFRS 17.131 a Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, Effective 2023-01-01 IFRS 17.98 Disclosure
Disaggregation of insurance contracts [member]	member[default]	Effective 2023-01-01 IFRS 17.107 Disclosure, Effective 2023-01-01 IFRS 17.109 Disclosure, Effective 2023-01-01 IFRS 17.131 a Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, Effective 2023-01-01 IFRS 17.98 Disclosure
Insurance contracts issued [member]	member	Effective 2023-01-01 IFRS 17.107 Disclosure, Effective 2023-01-01 IFRS 17.109 Disclosure, Effective 2023-01-01 IFRS 17.131 a Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, Effective 2023-01-01 IFRS 17.98 Disclosure
Reinsurance contracts held [member]	member	Effective 2023-01-01 IFRS 17.107 Disclosure, Effective 2023-01-01 IFRS 17.109 Disclosure, Effective 2023-01-01 IFRS 17.131 a Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, Effective 2023-01-01 IFRS 17.98 Disclosure
Insurance contracts by remaining coverage and incurred claims [axis]	axis	Effective 2023-01-01 IFRS 17.100 Disclosure
Insurance contracts by remaining coverage and incurred claims [member]	member[default]	Effective 2023-01-01 IFRS 17.100 Disclosure
Net liabilities or assets for remaining coverage excluding loss component [member]	member	Effective 2023-01-01 IFRS 17.100 a Disclosure
Loss component [member]	member	Effective 2023-01-01 IFRS 17.100 b Disclosure
Liabilities for incurred claims [member]	member	Effective 2023-01-01 IFRS 17.100 c Disclosure
Insurance contracts by components [axis]	axis	Effective 2023-01-01 IFRS 17.100 c Disclosure, Effective 2023-01-01 IFRS 17.101 Disclosure, Effective 2023-01-01 IFRS 17.107 Disclosure

Insurance contracts by components [member]	member[default]	Effective 2023-01-01 IFRS 17.100 c Disclosure, Effective 2023-01-01 IFRS 17.101 Disclosure, Effective 2023-01-01 IFRS 17.107 Disclosure
Estimates of present value of future cash flows [member]	member	Effective 2023-01-01 IFRS 17.100 c (i) Disclosure, Effective 2023-01-01 IFRS 17.101 a Disclosure
Estimates of present value of future cash outflows [member]	member	Effective 2023-01-01 IFRS 17.107 a Disclosure
Estimates of present value of insurance acquisition cash flows [member]	member	Effective 2023-01-01 IFRS 17.107 a Disclosure
Estimates of present value of future cash outflows other than insurance acquisition cash flows [member]	member	Effective 2023-01-01 IFRS 17.107 a Disclosure
Estimates of present value of future cash inflows [member]	member	Effective 2023-01-01 IFRS 17.107 b Disclosure
Risk adjustment for non-financial risk [member]	member	Effective 2023-01-01 IFRS 17.100 c (ii) Disclosure, Effective 2023-01-01 IFRS 17.101 b Disclosure, Effective 2023-01-01 IFRS 17.107 c Disclosure
Contractual service margin [member]	member	Effective 2023-01-01 IFRS 17.101 c Disclosure, Effective 2023-01-01 IFRS 17.107 d Disclosure
Contractual service margin related to contracts that existed at transition date to which modified retrospective approach has been applied [member]	member	Effective 2023-01-01 IFRS 17.114 a Disclosure
Contractual service margin related to contracts that existed at transition date to which fair value approach has been applied [member]	member	Effective 2023-01-01 IFRS 17.114 b Disclosure
Contractual service margin not related to contracts that existed at transition date to which modified retrospective approach or fair value approach has been applied [member]	member	Effective 2023-01-01 IFRS 17.114 c Disclosure
Insurance contracts [axis]	axis	Effective 2023-01-01 IFRS 17.100 c Disclosure, Effective 2023-01-01 IFRS 17.101 Disclosure, Effective 2023-01-01 IFRS 17.106 Disclosure, Effective 2023-01-01 IFRS 17.107 Disclosure, Effective 2023-01-01 IFRS 17.109 Disclosure
Insurance contracts [member]	member[default]	Effective 2023-01-01 IFRS 17.100 c Disclosure, Effective 2023-01-01 IFRS 17.101 Disclosure, Effective 2023-01-01 IFRS 17.106 Disclosure, Effective 2023-01-01 IFRS 17.107 Disclosure, Effective 2023-01-01 IFRS 17.109 Disclosure
Insurance contracts to which premium allocation approach has been applied [member]	member	Effective 2023-01-01 IFRS 17.100 c Disclosure
Insurance contracts other than those to which premium allocation approach has been applied [member]	member	Effective 2023-01-01 IFRS 17.101 Disclosure, Effective 2023-01-01 IFRS 17.106 Disclosure, Effective 2023-01-01 IFRS 17.107 Disclosure, Effective 2023-01-01 IFRS 17.109 Disclosure
Disclosure of reconciliation of changes in insurance contracts by remaining coverage and incurred claims [line items]	line items	
Insurance contracts liability (asset) at beginning of period	X <sub>instant, credit</sub>	Effective 2023-01-01 IFRS 17.99 b Disclosure
Insurance contracts that are assets at beginning of period	X <sub>instant, debit</sub>	Effective 2023-01-01 IFRS 17.99 b Disclosure
Insurance contracts that are liabilities at beginning of period	X <sub>instant, credit</sub>	Effective 2023-01-01 IFRS 17.99 b Disclosure
Changes in insurance contracts for reconciliation by remaining coverage and incurred claims [abstract]		
Increase (decrease) through insurance service result for reconciliation by remaining coverage and incurred claims, insurance contracts liability (asset) [abstract]		
Increase (decrease) through insurance revenue, insurance contracts liability (asset) [abstract]		
Increase (decrease) through insurance revenue related to contracts that existed at transition date to which modified retrospective approach has been applied, insurance contracts liability (asset)	X <sub>duration, credit</sub>	Effective 2023-01-01 IFRS 17.114 a Disclosure
Increase (decrease) through insurance revenue related to contracts that existed at transition date to which fair value approach has been applied, insurance contracts liability (asset)	X <sub>duration, credit</sub>	Effective 2023-01-01 IFRS 17.114 b Disclosure
Increase (decrease) through insurance revenue not related to contracts that existed at transition date to which modified retrospective approach or fair value approach has been applied, insurance contracts liability (asset)	X <sub>duration, credit</sub>	Effective 2023-01-01 IFRS 17.114 c Disclosure
Total increase (decrease) through insurance revenue, insurance contracts liability (asset)	X <sub>duration, credit</sub>	Effective 2023-01-01 IFRS 17.103 a Disclosure
Increase (decrease) through insurance service expenses, insurance contracts liability (asset) [abstract]		
Increase (decrease) through incurred claims and other incurred insurance service expenses, insurance contracts liability (asset)	X <sub>duration, credit</sub>	Effective 2023-01-01 IFRS 17.103 b (i) Disclosure
Increase (decrease) through amortisation of insurance acquisition cash flows, insurance contracts liability (asset)	X <sub>duration, credit</sub>	Effective 2023-01-01 IFRS 17.103 b (ii) Disclosure



Increase (decrease) through changes that relate to past service, insurance contracts liability (asset)	X <sub>duration, credit</sub>	Effective 2023-01-01 IFRS 17.103 b (iii) Disclosure, Effective 2023-01-01 IFRS 17.104 c Disclosure
Increase (decrease) through changes that relate to future service, insurance contracts liability (asset)	X <sub>duration, credit</sub>	Effective 2023-01-01 IFRS 17.103 b (iv) Disclosure, Effective 2023-01-01 IFRS 17.104 a Disclosure
Total increase (decrease) through insurance service expenses, insurance contracts liability (asset)	X <sub>duration, credit</sub>	Effective 2023-01-01 IFRS 17.103 b Disclosure
Increase (decrease) through investment components excluded from insurance revenue and insurance service expenses, insurance contracts liability (asset)	X <sub>duration, credit</sub>	Effective 2023-01-01 IFRS 17.103 c Disclosure
Total increase (decrease) through insurance service result, insurance contracts liability (asset)	X <sub>duration, credit</sub>	Effective 2023-01-01 IFRS 17.103 Disclosure, Effective 2023-01-01 IFRS 17.104 Disclosure
Increase (decrease) through cash flows, insurance contracts liability (asset) [abstract]		
Increase (decrease) through premiums received for insurance contracts issued, insurance contracts liability (asset)	X <sub>duration, credit</sub>	Effective 2023-01-01 IFRS 17.105 a (i) Disclosure
Increase (decrease) through premiums paid for reinsurance contracts held, insurance contracts liability (asset)	X <sub>duration, credit</sub>	Effective 2023-01-01 IFRS 17.105 a (i) Disclosure
Increase (decrease) through insurance acquisition cash flows, insurance contracts liability (asset)	X <sub>duration, credit</sub>	Effective 2023-01-01 IFRS 17.105 a (ii) Disclosure
Increase (decrease) through incurred claims paid and other insurance service expenses paid for insurance contracts issued excluding insurance acquisition cash flows, insurance contracts liability (asset)	X <sub>duration, credit</sub>	Effective 2023-01-01 IFRS 17.105 a (iii) Disclosure
Increase (decrease) through incurred claims recovered and other insurance service expenses recovered under reinsurance contracts held, insurance contracts liability (asset)	X <sub>duration, credit</sub>	Effective 2023-01-01 IFRS 17.105 a (iii) Disclosure
Total increase (decrease) through cash flows, insurance contracts liability (asset)	X <sub>duration, credit</sub>	Effective 2023-01-01 IFRS 17.105 a Disclosure
Increase (decrease) through effect of changes in risk of non-performance by issuer of reinsurance contracts held, insurance contracts liability (asset)	X <sub>duration, credit</sub>	Effective 2023-01-01 IFRS 17.105 b Disclosure
Increase (decrease) through insurance finance income or expenses, insurance contracts liability (asset)	X <sub>duration, credit</sub>	Effective 2023-01-01 IFRS 17.105 c Disclosure
Increase (decrease) through additional items necessary to understand change, insurance contracts liability (asset)	X <sub>duration, credit</sub>	Effective 2023-01-01 IFRS 17.105 d Disclosure
Total increase (decrease) in insurance contracts liability (asset)	X <sub>duration, credit</sub>	Effective 2023-01-01 IFRS 17.99 Common practice
Insurance contracts liability (asset) at end of period	X <sub>instant, credit</sub>	Effective 2023-01-01 IFRS 17.99 b Disclosure
Insurance contracts that are assets at end of period	X <sub>instant, debit</sub>	Effective 2023-01-01 IFRS 17.99 b Disclosure
Insurance contracts that are liabilities at end of period	X <sub>instant, credit</sub>	Effective 2023-01-01 IFRS 17.99 b Disclosure
Disclosure of reconciliation of changes in insurance contracts by components [text block]	text block	Effective 2023-01-01 IFRS 17.101 Disclosure
Disclosure of reconciliation of changes in insurance contracts by components [abstract]		
Disclosure of reconciliation of changes in insurance contracts by components [table]	table	Effective 2023-01-01 IFRS 17.101 Disclosure
Disaggregation of insurance contracts [axis]	axis	Effective 2023-01-01 IFRS 17.107 Disclosure, Effective 2023-01-01 IFRS 17.109 Disclosure, Effective 2023-01-01 IFRS 17.131 a Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, Effective 2023-01-01 IFRS 17.98 Disclosure
Disaggregation of insurance contracts [member]	member[default]	Effective 2023-01-01 IFRS 17.107 Disclosure, Effective 2023-01-01 IFRS 17.109 Disclosure, Effective 2023-01-01 IFRS 17.131 a Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, Effective 2023-01-01 IFRS 17.98 Disclosure
Insurance contracts issued [member]	member	Effective 2023-01-01 IFRS 17.107 Disclosure, Effective 2023-01-01 IFRS 17.109 Disclosure, Effective 2023-01-01 IFRS 17.131 a Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, Effective 2023-01-01 IFRS 17.98 Disclosure
Reinsurance contracts held [member]	member	Effective 2023-01-01 IFRS 17.107 Disclosure, Effective 2023-01-01 IFRS 17.109 Disclosure, Effective 2023-01-01 IFRS 17.131 a Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, Effective 2023-01-01 IFRS 17.98 Disclosure
Insurance contracts by components [axis]	axis	Effective 2023-01-01 IFRS 17.100 c Disclosure, Effective 2023-01-01 IFRS 17.101 Disclosure, Effective 2023-01-01 IFRS 17.107 Disclosure
Insurance contracts by components [member]	member[default]	Effective 2023-01-01 IFRS 17.100 c Disclosure, Effective 2023-01-01 IFRS 17.101 Disclosure, Effective 2023-01-01 IFRS 17.107 Disclosure
Estimates of present value of future cash flows [member]	member	Effective 2023-01-01 IFRS 17.100 c (i) Disclosure, Effective 2023-01-01 IFRS 17.101 a Disclosure
Estimates of present value of future cash outflows [member]	member	Effective 2023-01-01 IFRS 17.107 a Disclosure

Estimates of present value of insurance acquisition cash flows [member]	member	Effective 2023-01-01 IFRS 17.107 a Disclosure
Estimates of present value of future cash outflows other than insurance acquisition cash flows [member]	member	Effective 2023-01-01 IFRS 17.107 a Disclosure
Estimates of present value of future cash inflows [member]	member	Effective 2023-01-01 IFRS 17.107 b Disclosure
Risk adjustment for non-financial risk [member]	member	Effective 2023-01-01 IFRS 17.100 c (ii) Disclosure, Effective 2023-01-01 IFRS 17.101 b Disclosure, Effective 2023-01-01 IFRS 17.107 c Disclosure
Contractual service margin [member]	member	Effective 2023-01-01 IFRS 17.101 c Disclosure, Effective 2023-01-01 IFRS 17.107 d Disclosure
Contractual service margin related to contracts that existed at transition date to which modified retrospective approach has been applied [member]	member	Effective 2023-01-01 IFRS 17.114 a Disclosure
Contractual service margin related to contracts that existed at transition date to which fair value approach has been applied [member]	member	Effective 2023-01-01 IFRS 17.114 b Disclosure
Contractual service margin not related to contracts that existed at transition date to which modified retrospective approach or fair value approach has been applied [member]	member	Effective 2023-01-01 IFRS 17.114 c Disclosure
Insurance contracts [axis]	axis	Effective 2023-01-01 IFRS 17.100 c Disclosure, Effective 2023-01-01 IFRS 17.101 Disclosure, Effective 2023-01-01 IFRS 17.106 Disclosure, Effective 2023-01-01 IFRS 17.107 Disclosure, Effective 2023-01-01 IFRS 17.109 Disclosure
Insurance contracts [member]	member[default]	Effective 2023-01-01 IFRS 17.100 c Disclosure, Effective 2023-01-01 IFRS 17.101 Disclosure, Effective 2023-01-01 IFRS 17.106 Disclosure, Effective 2023-01-01 IFRS 17.107 Disclosure, Effective 2023-01-01 IFRS 17.109 Disclosure
Insurance contracts to which premium allocation approach has been applied [member]	member	Effective 2023-01-01 IFRS 17.100 c Disclosure
Insurance contracts other than those to which premium allocation approach has been applied [member]	member	Effective 2023-01-01 IFRS 17.101 Disclosure, Effective 2023-01-01 IFRS 17.106 Disclosure, Effective 2023-01-01 IFRS 17.107 Disclosure, Effective 2023-01-01 IFRS 17.109 Disclosure
Disclosure of reconciliation of changes in insurance contracts by components [line items]	line items	
Insurance contracts liability (asset) at beginning of period	X <sub>instant, credit</sub>	Effective 2023-01-01 IFRS 17.99 b Disclosure
Insurance contracts that are assets at beginning of period	X <sub>instant, debit</sub>	Effective 2023-01-01 IFRS 17.99 b Disclosure
Insurance contracts that are liabilities at beginning of period	X <sub>instant, credit</sub>	Effective 2023-01-01 IFRS 17.99 b Disclosure
Changes in insurance contracts for reconciliation by components [abstract]		
Increase (decrease) through insurance service result for reconciliation by components, insurance contracts liability (asset) [abstract]		
Increase (decrease) through changes that relate to future service, insurance contracts liability (asset) [abstract]		
Increase (decrease) through changes in estimates that adjust contractual service margin, insurance contracts liability (asset)	X <sub>duration, credit</sub>	Effective 2023-01-01 IFRS 17.104 a (i) Disclosure
Increase (decrease) through changes in estimates that do not adjust contractual service margin, insurance contracts liability (asset)	X <sub>duration, credit</sub>	Effective 2023-01-01 IFRS 17.104 a (ii) Disclosure
Increase (decrease) through effects of contracts initially recognised in period, insurance contracts liability (asset)	X <sub>duration, credit</sub>	Effective 2023-01-01 IFRS 17.104 a (iii) Disclosure, Effective 2023-01-01 IFRS 17.107 Disclosure
Total increase (decrease) through changes that relate to future service, insurance contracts liability (asset)	X <sub>duration, credit</sub>	Effective 2023-01-01 IFRS 17.103 b (iv) Disclosure, Effective 2023-01-01 IFRS 17.104 a Disclosure
Increase (decrease) through changes that relate to current service, insurance contracts liability (asset) [abstract]		
Increase (decrease) through recognition of contractual service margin in profit or loss to reflect transfer of services, insurance contracts liability (asset)	X <sub>duration, credit</sub>	Effective 2023-01-01 IFRS 17.104 b (i) Disclosure
Increase (decrease) through change in risk adjustment for non-financial risk that does not relate to future or past service, insurance contracts liability (asset)	X <sub>duration, credit</sub>	Effective 2023-01-01 IFRS 17.104 b (ii) Disclosure
Increase (decrease) through experience adjustments, insurance contracts liability (asset)	X <sub>duration, credit</sub>	Effective 2023-01-01 IFRS 17.104 b (iii) Disclosure
Total increase (decrease) through changes that relate to current service, insurance contracts liability (asset)	X <sub>duration, credit</sub>	Effective 2023-01-01 IFRS 17.104 b Disclosure
Increase (decrease) through changes that relate to past service, insurance contracts liability (asset)	X <sub>duration, credit</sub>	Effective 2023-01-01 IFRS 17.103 b (iii) Disclosure, Effective 2023-01-01 IFRS 17.104 c Disclosure
Total increase (decrease) through insurance service result, insurance contracts liability (asset)	X <sub>duration, credit</sub>	Effective 2023-01-01 IFRS 17.103 Disclosure, Effective 2023-01-01 IFRS 17.104 Disclosure
Increase (decrease) through cash flows, insurance contracts liability (asset) [abstract]		

Increase (decrease) through premiums received for insurance contracts issued, insurance contracts liability (asset)	X <sub>duration, credit</sub>	Effective 2023-01-01 IFRS 17.105 a (i) Disclosure
Increase (decrease) through premiums paid for reinsurance contracts held, insurance contracts liability (asset)	X <sub>duration, credit</sub>	Effective 2023-01-01 IFRS 17.105 a (i) Disclosure
Increase (decrease) through insurance acquisition cash flows, insurance contracts liability (asset)	X <sub>duration, credit</sub>	Effective 2023-01-01 IFRS 17.105 a (ii) Disclosure
Increase (decrease) through incurred claims paid and other insurance service expenses paid for insurance contracts issued excluding insurance acquisition cash flows, insurance contracts liability (asset)	X <sub>duration, credit</sub>	Effective 2023-01-01 IFRS 17.105 a (iii) Disclosure
Increase (decrease) through incurred claims recovered and other insurance service expenses recovered under reinsurance contracts held, insurance contracts liability (asset)	X <sub>duration, credit</sub>	Effective 2023-01-01 IFRS 17.105 a (iii) Disclosure
Total increase (decrease) through cash flows, insurance contracts liability (asset)	X <sub>duration, credit</sub>	Effective 2023-01-01 IFRS 17.105 a Disclosure
Increase (decrease) through effect of changes in risk of non-performance by issuer of reinsurance contracts held, insurance contracts liability (asset)	X <sub>duration, credit</sub>	Effective 2023-01-01 IFRS 17.105 b Disclosure
Increase (decrease) through insurance finance income or expenses, insurance contracts liability (asset)	X <sub>duration, credit</sub>	Effective 2023-01-01 IFRS 17.105 c Disclosure
Increase (decrease) through additional items necessary to understand change, insurance contracts liability (asset)	X <sub>duration, credit</sub>	Effective 2023-01-01 IFRS 17.105 d Disclosure
Total increase (decrease) in insurance contracts liability (asset)	X <sub>duration, credit</sub>	Effective 2023-01-01 IFRS 17.99 Common practice
Insurance contracts liability (asset) at end of period	X <sub>instant, credit</sub>	Effective 2023-01-01 IFRS 17.99 b Disclosure
Insurance contracts that are assets at end of period	X <sub>instant, debit</sub>	Effective 2023-01-01 IFRS 17.99 b Disclosure
Insurance contracts that are liabilities at end of period	X <sub>instant, credit</sub>	Effective 2023-01-01 IFRS 17.99 b Disclosure
Disclosure of reconciliation of changes in assets for insurance acquisition cash flows [text block]	text block	Effective 2023-01-01 IFRS 17.105A Disclosure
Assets for insurance acquisition cash flows at beginning of period	X <sub>duration, debit</sub>	Effective 2023-01-01 IFRS 17.105A Disclosure, Effective 2023-01-01 IFRS 17.109A Disclosure
Changes in assets for insurance acquisition cash flows [abstract]		
Decrease through impairment losses, assets for insurance acquisition cash flows	(X) <sub>duration, credit</sub>	Effective 2023-01-01 IFRS 17.105B Disclosure
Increase through reversals of impairment losses, assets for insurance acquisition cash flows	X <sub>duration, debit</sub>	Effective 2023-01-01 IFRS 17.105B Disclosure
Total increase (decrease) in assets for insurance acquisition cash flows	X <sub>duration, debit</sub>	Effective 2023-01-01 IFRS 17.105A Disclosure
Assets for insurance acquisition cash flows at end of period	X <sub>duration, debit</sub>	Effective 2023-01-01 IFRS 17.105A Disclosure, Effective 2023-01-01 IFRS 17.109A Disclosure
Disclosure of analysis of insurance revenue [text block]	text block	Effective 2023-01-01 IFRS 17.106 Disclosure
Disclosure of analysis of insurance revenue [abstract]		
Disclosure of analysis of insurance revenue [table]	table	Effective 2023-01-01 IFRS 17.106 Disclosure
Insurance contracts [axis]	axis	Effective 2023-01-01 IFRS 17.100 c Disclosure, Effective 2023-01-01 IFRS 17.101 Disclosure, Effective 2023-01-01 IFRS 17.106 Disclosure, Effective 2023-01-01 IFRS 17.107 Disclosure, Effective 2023-01-01 IFRS 17.109 Disclosure
Insurance contracts [member]	member[default]	Effective 2023-01-01 IFRS 17.100 c Disclosure, Effective 2023-01-01 IFRS 17.101 Disclosure, Effective 2023-01-01 IFRS 17.106 Disclosure, Effective 2023-01-01 IFRS 17.107 Disclosure, Effective 2023-01-01 IFRS 17.109 Disclosure
Insurance contracts to which premium allocation approach has been applied [member]	member	Effective 2023-01-01 IFRS 17.100 c Disclosure
Insurance contracts other than those to which premium allocation approach has been applied [member]	member	Effective 2023-01-01 IFRS 17.101 Disclosure, Effective 2023-01-01 IFRS 17.106 Disclosure, Effective 2023-01-01 IFRS 17.107 Disclosure, Effective 2023-01-01 IFRS 17.109 Disclosure
Disclosure of analysis of insurance revenue [line items]	line items	
Insurance revenue [abstract]		
Insurance revenue, amounts relating to changes in liability for remaining coverage [abstract]		
Insurance revenue, insurance service expenses incurred during period measured at amounts expected at beginning of period	X <sub>duration, credit</sub>	Effective 2023-01-01 IFRS 17.106 a (i) Disclosure
Insurance revenue, change in risk adjustment for non-financial risk	X <sub>duration, credit</sub>	Effective 2023-01-01 IFRS 17.106 a (ii) Disclosure
Insurance revenue, contractual service margin recognised in profit or loss because of transfer of insurance contract services	X <sub>duration, credit</sub>	Effective 2023-01-01 IFRS 17.106 a (iii) Disclosure
Insurance revenue, other amounts	X <sub>duration, credit</sub>	Effective 2023-01-01 IFRS 17.106 a (iv) Disclosure
Total insurance revenue, amounts relating to changes in liability for remaining coverage	X <sub>duration, credit</sub>	Effective 2023-01-01 IFRS 17.106 a Disclosure
Insurance revenue, allocation of portion of premiums that relate to recovery of insurance acquisition cash flows	X <sub>duration, credit</sub>	Effective 2023-01-01 IFRS 17.106 b Disclosure

Total insurance revenue	X <sub>duration, credit</sub>	Effective 2023-01-01 IAS 1.82 a (ii) Disclosure, Effective 2023-01-01 IFRS 17.106 Disclosure, Effective 2023-01-01 IFRS 17.80 a Disclosure
Disclosure of effect of insurance contracts initially recognised [text block]	text block	Effective 2023-01-01 IFRS 17.107 Disclosure
Disclosure of effect of insurance contracts initially recognised [abstract]		
Disclosure of effect of insurance contracts initially recognised [table]	table	Effective 2023-01-01 IFRS 17.107 Disclosure
Disaggregation of insurance contracts [axis]	axis	Effective 2023-01-01 IFRS 17.107 Disclosure, Effective 2023-01-01 IFRS 17.109 Disclosure, Effective 2023-01-01 IFRS 17.131 a Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, Effective 2023-01-01 IFRS 17.98 Disclosure
Disaggregation of insurance contracts [member]	member[default]	Effective 2023-01-01 IFRS 17.107 Disclosure, Effective 2023-01-01 IFRS 17.109 Disclosure, Effective 2023-01-01 IFRS 17.131 a Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, Effective 2023-01-01 IFRS 17.98 Disclosure
Insurance contracts issued [member]	member	Effective 2023-01-01 IFRS 17.107 Disclosure, Effective 2023-01-01 IFRS 17.109 Disclosure, Effective 2023-01-01 IFRS 17.131 a Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, Effective 2023-01-01 IFRS 17.98 Disclosure
Reinsurance contracts held [member]	member	Effective 2023-01-01 IFRS 17.107 Disclosure, Effective 2023-01-01 IFRS 17.109 Disclosure, Effective 2023-01-01 IFRS 17.131 a Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, Effective 2023-01-01 IFRS 17.98 Disclosure
Insurance contracts by components [axis]	axis	Effective 2023-01-01 IFRS 17.100 c Disclosure, Effective 2023-01-01 IFRS 17.101 Disclosure, Effective 2023-01-01 IFRS 17.107 Disclosure
Insurance contracts by components [member]	member[default]	Effective 2023-01-01 IFRS 17.100 c Disclosure, Effective 2023-01-01 IFRS 17.101 Disclosure, Effective 2023-01-01 IFRS 17.107 Disclosure
Estimates of present value of future cash flows [member]	member	Effective 2023-01-01 IFRS 17.100 c (i) Disclosure, Effective 2023-01-01 IFRS 17.101 a Disclosure
Estimates of present value of future cash outflows [member]	member	Effective 2023-01-01 IFRS 17.107 a Disclosure
Estimates of present value of insurance acquisition cash flows [member]	member	Effective 2023-01-01 IFRS 17.107 a Disclosure
Estimates of present value of future cash outflows other than insurance acquisition cash flows [member]	member	Effective 2023-01-01 IFRS 17.107 a Disclosure
Estimates of present value of future cash inflows [member]	member	Effective 2023-01-01 IFRS 17.107 b Disclosure
Risk adjustment for non-financial risk [member]	member	Effective 2023-01-01 IFRS 17.100 c (ii) Disclosure, Effective 2023-01-01 IFRS 17.101 b Disclosure, Effective 2023-01-01 IFRS 17.107 c Disclosure
Contractual service margin [member]	member	Effective 2023-01-01 IFRS 17.101 c Disclosure, Effective 2023-01-01 IFRS 17.107 d Disclosure
Contractual service margin related to contracts that existed at transition date to which modified retrospective approach has been applied [member]	member	Effective 2023-01-01 IFRS 17.114 a Disclosure
Contractual service margin related to contracts that existed at transition date to which fair value approach has been applied [member]	member	Effective 2023-01-01 IFRS 17.114 b Disclosure
Contractual service margin not related to contracts that existed at transition date to which modified retrospective approach or fair value approach has been applied [member]	member	Effective 2023-01-01 IFRS 17.114 c Disclosure
Insurance contracts [axis]	axis	Effective 2023-01-01 IFRS 17.100 c Disclosure, Effective 2023-01-01 IFRS 17.101 Disclosure, Effective 2023-01-01 IFRS 17.106 Disclosure, Effective 2023-01-01 IFRS 17.107 Disclosure, Effective 2023-01-01 IFRS 17.109 Disclosure
Insurance contracts [member]	member[default]	Effective 2023-01-01 IFRS 17.100 c Disclosure, Effective 2023-01-01 IFRS 17.101 Disclosure, Effective 2023-01-01 IFRS 17.106 Disclosure, Effective 2023-01-01 IFRS 17.107 Disclosure, Effective 2023-01-01 IFRS 17.109 Disclosure
Insurance contracts to which premium allocation approach has been applied [member]	member	Effective 2023-01-01 IFRS 17.100 c Disclosure
Insurance contracts other than those to which premium allocation approach has been applied [member]	member	Effective 2023-01-01 IFRS 17.101 Disclosure, Effective 2023-01-01 IFRS 17.106 Disclosure, Effective 2023-01-01 IFRS 17.107 Disclosure, Effective 2023-01-01 IFRS 17.109 Disclosure
Disclosure of effect of insurance contracts initially recognised [line items]	line items	
Increase (decrease) through effects of contracts initially recognised in period, insurance contracts liability (asset)	X <sub>duration, credit</sub>	Effective 2023-01-01 IFRS 17.104 a (iii) Disclosure, Effective 2023-01-01 IFRS 17.107 Disclosure

Increase (decrease) through effects of contracts acquired in period, insurance contracts liability (asset)	X <sub>duration, credit</sub>	Effective 2023-01-01 IFRS 17.108 a Disclosure
Increase (decrease) through effects of groups of onerous contracts initially recognised in period, insurance contracts liability (asset)	X <sub>duration, credit</sub>	Effective 2023-01-01 IFRS 17.108 b Disclosure
Disclosure of information about expected recognition of contractual service margin in profit or loss [text block]	text block	Effective 2023-01-01 IFRS 17.109 Disclosure
Disclosure of information about expected recognition of contractual service margin in profit or loss [abstract]		
Disclosure of information about expected recognition of contractual service margin in profit or loss [table]	table	Effective 2023-01-01 IFRS 17.109 Disclosure
Disaggregation of insurance contracts [axis]	axis	Effective 2023-01-01 IFRS 17.107 Disclosure, Effective 2023-01-01 IFRS 17.109 Disclosure, Effective 2023-01-01 IFRS 17.131 a Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, Effective 2023-01-01 IFRS 17.98 Disclosure
Disaggregation of insurance contracts [member]	member[default]	Effective 2023-01-01 IFRS 17.107 Disclosure, Effective 2023-01-01 IFRS 17.109 Disclosure, Effective 2023-01-01 IFRS 17.131 a Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, Effective 2023-01-01 IFRS 17.98 Disclosure
Insurance contracts issued [member]	member	Effective 2023-01-01 IFRS 17.107 Disclosure, Effective 2023-01-01 IFRS 17.109 Disclosure, Effective 2023-01-01 IFRS 17.131 a Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, Effective 2023-01-01 IFRS 17.98 Disclosure
Reinsurance contracts held [member]	member	Effective 2023-01-01 IFRS 17.107 Disclosure, Effective 2023-01-01 IFRS 17.109 Disclosure, Effective 2023-01-01 IFRS 17.131 a Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, Effective 2023-01-01 IFRS 17.98 Disclosure
Maturity [axis]	axis	IAS 1.61 Disclosure, IAS 19.147 c Example, IFRS 15.120 b (i) Disclosure, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2023-01-01 IFRS 17.109 Disclosure, Effective 2023-01-01 IFRS 17.109A Disclosure, Effective 2023-01-01 IFRS 17.120 Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, IFRS 7.23B a Disclosure, IFRS 7.42E e Disclosure, IFRS 7.B11 Example
Aggregated time bands [member]	member[default]	IAS 1.61 Disclosure, IAS 19.147 c Example, IFRS 15.120 b (i) Disclosure, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2023-01-01 IFRS 17.109 Disclosure, Effective 2023-01-01 IFRS 17.109A Disclosure, Effective 2023-01-01 IFRS 17.120 Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, IFRS 7.23B a Disclosure, IFRS 7.B11 Example, IFRS 7.B35 Example
Not later than one year [member]	member	IAS 1.61 a Disclosure, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than one year and not later than two years [member]	member	IAS 1.112 c Common practice, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than two years and not later than three years [member]	member	IAS 1.112 c Common practice, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than three years and not later than four years [member]	member	IAS 1.112 c Common practice, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than four years and not later than five years [member]	member	IAS 1.112 c Common practice, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than five years [member]	member	IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example, IFRS 7.B35 g Example, IFRS 7.IG31A Example
Insurance contracts [axis]	axis	Effective 2023-01-01 IFRS 17.100 c Disclosure, Effective 2023-01-01 IFRS 17.101 Disclosure, Effective 2023-01-01 IFRS 17.106 Disclosure, Effective 2023-01-01 IFRS 17.107 Disclosure, Effective 2023-01-01 IFRS 17.109 Disclosure

Insurance contracts [member]	member[default]	Effective 2023-01-01 IFRS 17.100 c Disclosure, Effective 2023-01-01 IFRS 17.101 Disclosure, Effective 2023-01-01 IFRS 17.106 Disclosure, Effective 2023-01-01 IFRS 17.107 Disclosure, Effective 2023-01-01 IFRS 17.109 Disclosure
Insurance contracts to which premium allocation approach has been applied [member]	member	Effective 2023-01-01 IFRS 17.100 c Disclosure
Insurance contracts other than those to which premium allocation approach has been applied [member]	member	Effective 2023-01-01 IFRS 17.101 Disclosure, Effective 2023-01-01 IFRS 17.106 Disclosure, Effective 2023-01-01 IFRS 17.107 Disclosure, Effective 2023-01-01 IFRS 17.109 Disclosure
Disclosure of information about expected recognition of contractual service margin in profit or loss [line items]	line items	
Contractual service margin	X <sub>instant, credit</sub>	Effective 2023-01-01 IFRS 17.109 Disclosure
Disclosure of information about expected derecognition of assets for insurance acquisition cash flows [text block]	text block	Effective 2023-01-01 IFRS 17.109A Disclosure
Disclosure of information about expected derecognition of assets for insurance acquisition cash flows [abstract]		
Disclosure of information about expected derecognition of assets for insurance acquisition cash flows [table]	table	Effective 2023-01-01 IFRS 17.109A Disclosure
Maturity [axis]	axis	IAS 1.61 Disclosure, IAS 19.147 c Example, IFRS 15.120 b (i) Disclosure, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2023-01-01 IFRS 17.109 Disclosure, Effective 2023-01-01 IFRS 17.109A Disclosure, Effective 2023-01-01 IFRS 17.120 Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, IFRS 7.23B a Disclosure, IFRS 7.42E e Disclosure, IFRS 7.B11 Example
Aggregated time bands [member]	member[default]	IAS 1.61 Disclosure, IAS 19.147 c Example, IFRS 15.120 b (i) Disclosure, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2023-01-01 IFRS 17.109 Disclosure, Effective 2023-01-01 IFRS 17.109A Disclosure, Effective 2023-01-01 IFRS 17.120 Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, IFRS 7.23B a Disclosure, IFRS 7.B11 Example, IFRS 7.B35 Example
Not later than one year [member]	member	IAS 1.61 a Disclosure, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than one year and not later than two years [member]	member	IAS 1.112 c Common practice, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than two years and not later than three years [member]	member	IAS 1.112 c Common practice, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than three years and not later than four years [member]	member	IAS 1.112 c Common practice, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than four years and not later than five years [member]	member	IAS 1.112 c Common practice, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than five years [member]	member	IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example, IFRS 7.B35 g Example, IFRS 7.IG31A Example
Disclosure of information about expected derecognition of assets for insurance acquisition cash flows [line items]	line items	
Assets for insurance acquisition cash flows	X <sub>duration, debit</sub>	Effective 2023-01-01 IFRS 17.105A Disclosure, Effective 2023-01-01 IFRS 17.109A Disclosure
Insurance finance income (expenses)	X <sub>duration, credit</sub>	Effective 2023-01-01 IFRS 17.110 Disclosure
Explanation of insurance finance income (expenses)	text	Effective 2023-01-01 IFRS 17.110 Disclosure
Explanation of relationship between insurance finance income (expenses) and investment return on assets	text	Effective 2023-01-01 IFRS 17.110 Disclosure
Description of composition of underlying items for contracts with direct participation features	text	Effective 2023-01-01 IFRS 17.111 Disclosure
Fair value of underlying items for contracts with direct participation features	X <sub>instant, debit</sub>	Effective 2023-01-01 IFRS 17.111 Disclosure
Effect on adjustment to contractual service margin of choice not to adjust contractual service margin for some changes in fulfilment cash flows for contracts with direct participation features	X <sub>duration, credit</sub>	Effective 2023-01-01 IFRS 17.112 Disclosure

Description of reason why entity was required to change basis of disaggregation of insurance finance income (expenses) between profit or loss and other comprehensive income for contracts with direct participation features	text	Effective 2023-01-01 IFRS 17.113 a Disclosure
Disclosure of adjustments made when entity changed basis of disaggregation of insurance finance income (expenses) between profit or loss and other comprehensive income for contracts with direct participation features [text block]	text block	Effective 2023-01-01 IFRS 17.113 b Disclosure
Disclosure of adjustments made when entity changed basis of disaggregation of insurance finance income (expenses) between profit or loss and other comprehensive income for contracts with direct participation features [abstract]		
Disclosure of adjustments made when entity changed basis of disaggregation of insurance finance income (expenses) between profit or loss and other comprehensive income for contracts with direct participation features [table]	table	Effective 2023-01-01 IFRS 17.113 b Disclosure
Effect of adjustments made when entity changed basis of disaggregation of insurance finance income (expenses) between profit or loss and other comprehensive income for contracts with direct participation features [axis]	axis	Effective 2023-01-01 IFRS 17.113 b 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, Effective 2023-01-01 IFRS 17.113 b Disclosure
Effect of adjustments made when entity changed basis of disaggregation of insurance finance income (expenses) between profit or loss and other comprehensive income for contracts with direct participation features [member]	member	Effective 2023-01-01 IFRS 17.113 b Disclosure
Disclosure of adjustments made when entity changed basis of disaggregation of insurance finance income (expenses) between profit or loss and other comprehensive income for contracts with direct participation features [line items]	line items	
Profit (loss)	X <sub>duration, credit</sub>	IAS 1.106 d (i) Disclosure, IAS 1.81A a Disclosure, IAS 7.18 b Disclosure, IFRS 1.24 b Disclosure, IFRS 12.B10 b Example, IFRS 1.32 a (ii) Disclosure, Effective 2023-01-01 IFRS 17.113 b Example, Effective on first application of IFRS 9 IFRS 4.39L e Example, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure
Insurance contracts liability (asset) at date of change, contracts with direct participation features for which entity changed basis of disaggregation of insurance finance income (expenses) between profit or loss and other comprehensive income	X <sub>instant, credit</sub>	Effective 2023-01-01 IFRS 17.113 c Disclosure
Explanation of how entity determined measurement of insurance contracts at transition date	text	Effective 2023-01-01 IFRS 17.115 Disclosure
Reconciliation of reserve of gains and losses on financial assets measured at fair value through other comprehensive income related to insurance contracts to which paragraphs C18(b), C19(b), C24(b) and C24(c) of IFRS 17 have been applied [abstract]		
Reserve of gains and losses on financial assets measured at fair value through other comprehensive income related to insurance contracts to which paragraphs C18(b), C19(b), C24(b) and C24(c) of IFRS 17 have been applied at beginning of period	X <sub>instant, credit</sub>	Effective 2023-01-01 IFRS 17.116 Disclosure
Increase (decrease) in reserve of gains and losses on financial assets measured at fair value through other comprehensive income related to insurance contracts to which paragraphs C18(b), C19(b), C24(b) and C24(c) of IFRS 17 have been applied	X <sub>duration, credit</sub>	Effective 2023-01-01 IFRS 17.116 Common practice
Increase (decrease) through gains (losses) in period, reserve of gains and losses on financial assets measured at fair value through other comprehensive income related to insurance contracts to which paragraphs C18(b), C19(b), C24(b) and C24(c) of IFRS 17 have been applied	X <sub>duration, credit</sub>	Effective 2023-01-01 IFRS 17.116 Example
Increase (decrease) through reclassification adjustments in period, reserve of gains and losses on financial assets measured at fair value through other comprehensive income related to insurance contracts to which paragraphs C18(b), C19(b), C24(b) and C24(c) of IFRS 17 have been applied	X <sub>duration, credit</sub>	Effective 2023-01-01 IFRS 17.116 Example
Reserve of gains and losses on financial assets measured at fair value through other comprehensive income related to insurance contracts to which paragraphs C18(b), C19(b), C24(b) and C24(c) of IFRS 17 have been applied at end of period	X <sub>instant, credit</sub>	Effective 2023-01-01 IFRS 17.116 Disclosure
Disclosure of significant judgements and changes in judgements made in applying IFRS 17 [text block]	text block	Effective 2023-01-01 IFRS 17.117 Disclosure
Description of methods used to measure contracts within scope of IFRS 17 and processes for estimating inputs to those methods	text	Effective 2023-01-01 IFRS 17.117 a Disclosure
Description of changes in methods used to measure contracts within scope of IFRS 17 and processes for estimating inputs to those methods	text	Effective 2023-01-01 IFRS 17.117 b Disclosure
Description of reasons for changes in methods used to measure contracts within scope of IFRS 17 and processes for estimating inputs to those methods	text	Effective 2023-01-01 IFRS 17.117 b Disclosure
Description of types of contracts affected by changes in methods used to measure contracts within scope of IFRS 17 and processes for estimating inputs to those methods	text	Effective 2023-01-01 IFRS 17.117 b Disclosure
Description of approach used to distinguish changes in estimates of future cash flows arising from exercise of discretion from other changes, contracts without direct participation features	text	Effective 2023-01-01 IFRS 17.117 c (i) Disclosure
Description of approach used to determine risk adjustment for non-financial risk	text	Effective 2023-01-01 IFRS 17.117 c (ii) Disclosure
Description of approach used to determine discount rates	text	Effective 2023-01-01 IFRS 17.117 c (iii) Disclosure
Description of approach used to determine investment components	text	Effective 2023-01-01 IFRS 17.117 c (iv) Disclosure

Description of approach used to determine relative weighting of benefits provided by insurance coverage and investment-return service, insurance contracts without direct participation features	text	Effective 2023-01-01 IFRS 17.117 c (v) Disclosure
Description of approach used to determine relative weighting of benefits provided by insurance coverage and investment-related service, insurance contracts with direct participation features	text	Effective 2023-01-01 IFRS 17.117 c (v) Disclosure
Disclosure of inputs to methods used to measure contracts within scope of IFRS 17 [text block]	text block	Effective 2023-01-01 IFRS 17.117 a Disclosure
Disclosure of inputs to methods used to measure contracts within scope of IFRS 17 [abstract]		
Disclosure of inputs to methods used to measure contracts within scope of IFRS 17 [table]	table	Effective 2023-01-01 IFRS 17.117 a Disclosure
Methods used to measure contracts within scope of IFRS 17 [axis]	axis	Effective 2023-01-01 IFRS 17.117 a Disclosure
Methods used to measure contracts within scope of IFRS 17 [member]	member[default]	Effective 2023-01-01 IFRS 17.117 a Disclosure
Inputs to methods used to measure contracts within scope of IFRS 17 [axis]	axis	Effective 2023-01-01 IFRS 17.117 a Disclosure
Inputs to methods used to measure contracts within scope of IFRS 17 [member]	member[default]	Effective 2023-01-01 IFRS 17.117 a Disclosure
Disclosure of inputs to methods used to measure contracts within scope of IFRS 17 [line items]	line items	
Input to method used to measure contracts within scope of IFRS 17	X.XX <sub>instant</sub>	Effective 2023-01-01 IFRS 17.117 a Disclosure
Explanation of methods used to determine insurance finance income (expenses) recognised in profit or loss	text	Effective 2023-01-01 IFRS 17.118 Disclosure
Confidence level used to determine risk adjustment for non-financial risk	X.XX <sub>instant</sub>	Effective 2023-01-01 IFRS 17.119 Disclosure
Description of technique other than confidence level technique used for determining risk adjustment for non-financial risk	text	Effective 2023-01-01 IFRS 17.119 Disclosure
Confidence level corresponding to results of technique other than confidence level technique used for determining risk adjustment for non-financial risk	X.XX <sub>instant</sub>	Effective 2023-01-01 IFRS 17.119 Disclosure
Disclosure of yield curve used to discount cash flows that do not vary based on returns on underlying items [text block]	text block	Effective 2023-01-01 IFRS 17.120 Disclosure
Disclosure of yield curve used to discount cash flows that do not vary based on returns on underlying items [abstract]		
Disclosure of yield curve used to discount cash flows that do not vary based on returns on underlying items [table]	table	Effective 2023-01-01 IFRS 17.120 Disclosure
Maturity [axis]	axis	IAS 1.61 Disclosure, IAS 19.147 c Example, IFRS 15.120 b (i) Disclosure, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2023-01-01 IFRS 17.109 Disclosure, Effective 2023-01-01 IFRS 17.109A Disclosure, Effective 2023-01-01 IFRS 17.120 Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, IFRS 7.23B a Disclosure, IFRS 7.42E e Disclosure, IFRS 7.B11 Example
Aggregated time bands [member]	member[default]	IAS 1.61 Disclosure, IAS 19.147 c Example, IFRS 15.120 b (i) Disclosure, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2023-01-01 IFRS 17.109 Disclosure, Effective 2023-01-01 IFRS 17.109A Disclosure, Effective 2023-01-01 IFRS 17.120 Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, IFRS 7.23B a Disclosure, IFRS 7.B11 Example, IFRS 7.B35 Example
Not later than one year [member]	member	IAS 1.61 a Disclosure, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than one year and not later than two years [member]	member	IAS 1.112 c Common practice, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than two years and not later than three years [member]	member	IAS 1.112 c Common practice, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than three years and not later than four years [member]	member	IAS 1.112 c Common practice, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than four years and not later than five years [member]	member	IAS 1.112 c Common practice, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than five years [member]	member	IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example, IFRS 7.B35 g Example, IFRS 7.IG31A Example
Range [axis]	axis	IFRS 13.B6 Example, IFRS 13.IE63 Example, IFRS 14.33 b Disclosure, Effective 2023-01-01 IFRS 17.120 Disclosure, IFRS 2.45 d Disclosure, IFRS 7.7 Common practice



Ranges [member]	member[default]	IFRS 13.B6 Example, IFRS 13.IE63 Example, IFRS 14.33 b Disclosure, Effective 2023-01-01 IFRS 17.120 Disclosure, IFRS 2.45 d Disclosure, IFRS 7.7 Common practice
Bottom of range [member]	member	IFRS 13.B6 Example, IFRS 13.IE63 Example, IFRS 14.33 b Disclosure, Effective 2023-01-01 IFRS 17.120 Disclosure, IFRS 2.45 d Disclosure, IFRS 7.7 Common practice
Weighted average [member]	member	IFRS 13.B6 Example, IFRS 13.IE63 Example, IFRS 14.33 b Disclosure, Effective 2023-01-01 IFRS 17.120 Disclosure, IFRS 7.7 Common practice
Top of range [member]	member	IFRS 13.B6 Example, IFRS 13.IE63 Example, IFRS 14.33 b Disclosure, Effective 2023-01-01 IFRS 17.120 Disclosure, IFRS 2.45 d Disclosure, IFRS 7.7 Common practice
Disclosure of yield curve used to discount cash flows that do not vary based on returns on underlying items [line items]	line items	
Yield used to discount cash flows that do not vary based on returns on underlying items	X.XX <sub>instant</sub>	Effective 2023-01-01 IFRS 17.120 Disclosure
Description of fact and reason why entity's exposure to risk arising from contracts within scope of IFRS 17 at end of reporting period is not representative of its exposure during period	text	Effective 2023-01-01 IFRS 17.123 Disclosure
Disclosure of additional information representative of risk exposure arising from contracts within scope of IFRS 17 during period [text block]	text block	Effective 2023-01-01 IFRS 17.123 Disclosure
Disclosure of nature and extent of risks that arise from contracts within scope of IFRS 17 [text block]	text block	Effective 2023-01-01 IFRS 17.124 Disclosure, Effective 2023-01-01 IFRS 17.125 Disclosure
Disclosure of nature and extent of risks that arise from contracts within scope of IFRS 17 [abstract]		
Disclosure of nature and extent of risks that arise from contracts within scope of IFRS 17 [table]	table	Effective 2023-01-01 IFRS 17.124 Disclosure, Effective 2023-01-01 IFRS 17.125 Disclosure
Types of risks [axis]	axis	Effective 2023-01-01 IFRS 17.124 Disclosure, Effective 2023-01-01 IFRS 17.125 Disclosure, Effective 2023-01-01 IFRS 17.127 Disclosure, Effective 2023-01-01 IFRS 17.128 a Disclosure, IFRS 7.21C Disclosure, IFRS 7.33 Disclosure, IFRS 7.34 Disclosure
Risks [member]	member[default]	Effective 2023-01-01 IFRS 17.124 Disclosure, Effective 2023-01-01 IFRS 17.125 Disclosure, Effective 2023-01-01 IFRS 17.127 Disclosure, Effective 2023-01-01 IFRS 17.128 a Disclosure, IFRS 7.21C Disclosure, IFRS 7.33 Disclosure, IFRS 7.34 Disclosure
Insurance risk [member]	member	Effective 2023-01-01 IFRS 17.124 Disclosure, Effective 2023-01-01 IFRS 17.125 Disclosure, Effective 2023-01-01 IFRS 17.127 Disclosure, Effective 2023-01-01 IFRS 17.128 a (i) Disclosure
Financial risk [member]	member	Effective 2023-01-01 IFRS 17.124 Disclosure, Effective 2023-01-01 IFRS 17.125 Disclosure, Effective 2023-01-01 IFRS 17.127 Disclosure
Credit risk [member]	member	Effective 2023-01-01 IFRS 17.124 Disclosure, Effective 2023-01-01 IFRS 17.125 Disclosure, Effective 2023-01-01 IFRS 17.127 Disclosure, IFRS 7.32 Example
Liquidity risk [member]	member	Effective 2023-01-01 IFRS 17.124 Disclosure, Effective 2023-01-01 IFRS 17.125 Disclosure, Effective 2023-01-01 IFRS 17.127 Disclosure, IFRS 7.32 Example
Market risk [member]	member	Effective 2023-01-01 IFRS 17.124 Disclosure, Effective 2023-01-01 IFRS 17.125 Disclosure, Effective 2023-01-01 IFRS 17.127 Disclosure, Effective 2023-01-01 IFRS 17.128 a (ii) Disclosure, IFRS 7.32 Example
Currency risk [member]	member	Effective 2023-01-01 IFRS 17.124 Disclosure, Effective 2023-01-01 IFRS 17.125 Disclosure, Effective 2023-01-01 IFRS 17.127 Disclosure, Effective 2023-01-01 IFRS 17.128 a (ii) Disclosure, IFRS 7 - Defined terms Disclosure
Interest rate risk [member]	member	Effective 2023-01-01 IFRS 17.124 Disclosure, Effective 2023-01-01 IFRS 17.125 Disclosure, Effective 2023-01-01 IFRS 17.127 Disclosure, Effective 2023-01-01 IFRS 17.128 a (ii) Disclosure, IFRS 7 - Defined terms Disclosure

Other price risk [member]	member	Effective 2023-01-01 IFRS 17.124 Disclosure, Effective 2023-01-01 IFRS 17.125 Disclosure, Effective 2023-01-01 IFRS 17.127 Disclosure, Effective 2023-01-01 IFRS 17.128 a (ii) Disclosure, IFRS 7 - Defined terms Disclosure
Disclosure of nature and extent of risks that arise from contracts within scope of IFRS 17 [line items]	line items	
Description of exposures to risks that arise from contracts within scope of IFRS 17 and how they arise	text	Effective 2023-01-01 IFRS 17.124 a Disclosure
Description of objectives, policies and processes for managing risks that arise from contracts within scope of IFRS 17	text	Effective 2023-01-01 IFRS 17.124 b Disclosure
Description of methods used to measure risks that arise from contracts within scope of IFRS 17	text	Effective 2023-01-01 IFRS 17.124 b Disclosure
Description of changes in exposures to risks that arise from contracts within scope of IFRS 17 and how they arise	text	Effective 2023-01-01 IFRS 17.124 c Disclosure
Description of changes in objectives, policies and processes for managing risks that arise from contracts within scope of IFRS 17	text	Effective 2023-01-01 IFRS 17.124 c Disclosure
Description of changes in methods used to measure risks that arise from contracts within scope of IFRS 17	text	Effective 2023-01-01 IFRS 17.124 c Disclosure
Summary quantitative information about exposure to risk that arises from contracts within scope of IFRS 17 [text block]	text block	Effective 2023-01-01 IFRS 17.125 a Disclosure
Exposure to risk that arises from contracts within scope of IFRS 17	X <sub>instant</sub>	Effective 2023-01-01 IFRS 17.125 a Disclosure
Information about effect of regulatory frameworks in which entity operates	text	Effective 2023-01-01 IFRS 17.126 Disclosure
Statement that entity applies paragraph 20 of IFRS 17 in determining groups of insurance contracts	text	Effective 2023-01-01 IFRS 17.126 Disclosure
Disclosure of detailed information about concentrations of risk that arises from contracts within scope of IFRS 17 [text block]	text block	Effective 2023-01-01 IFRS 17.127 Disclosure
Disclosure of detailed information about concentrations of risk that arises from contracts within scope of IFRS 17 [abstract]		
Disclosure of detailed information about concentrations of risk that arises from contracts within scope of IFRS 17 [table]	table	Effective 2023-01-01 IFRS 17.127 Disclosure
Types of risks [axis]	axis	Effective 2023-01-01 IFRS 17.124 Disclosure, Effective 2023-01-01 IFRS 17.125 Disclosure, Effective 2023-01-01 IFRS 17.127 Disclosure, Effective 2023-01-01 IFRS 17.128 a Disclosure, IFRS 7.21C Disclosure, IFRS 7.33 Disclosure, IFRS 7.34 Disclosure
Risks [member]	member[default]	Effective 2023-01-01 IFRS 17.124 Disclosure, Effective 2023-01-01 IFRS 17.125 Disclosure, Effective 2023-01-01 IFRS 17.127 Disclosure, Effective 2023-01-01 IFRS 17.128 a Disclosure, IFRS 7.21C Disclosure, IFRS 7.33 Disclosure, IFRS 7.34 Disclosure
Insurance risk [member]	member	Effective 2023-01-01 IFRS 17.124 Disclosure, Effective 2023-01-01 IFRS 17.125 Disclosure, Effective 2023-01-01 IFRS 17.127 Disclosure, Effective 2023-01-01 IFRS 17.128 a (i) Disclosure
Financial risk [member]	member	Effective 2023-01-01 IFRS 17.124 Disclosure, Effective 2023-01-01 IFRS 17.125 Disclosure, Effective 2023-01-01 IFRS 17.127 Disclosure
Credit risk [member]	member	Effective 2023-01-01 IFRS 17.124 Disclosure, Effective 2023-01-01 IFRS 17.125 Disclosure, Effective 2023-01-01 IFRS 17.127 Disclosure, IFRS 7.32 Example
Liquidity risk [member]	member	Effective 2023-01-01 IFRS 17.124 Disclosure, Effective 2023-01-01 IFRS 17.125 Disclosure, Effective 2023-01-01 IFRS 17.127 Disclosure, IFRS 7.32 Example
Market risk [member]	member	Effective 2023-01-01 IFRS 17.124 Disclosure, Effective 2023-01-01 IFRS 17.125 Disclosure, Effective 2023-01-01 IFRS 17.127 Disclosure, Effective 2023-01-01 IFRS 17.128 a (ii) Disclosure, IFRS 7.32 Example
Currency risk [member]	member	Effective 2023-01-01 IFRS 17.124 Disclosure, Effective 2023-01-01 IFRS 17.125 Disclosure, Effective 2023-01-01 IFRS 17.127 Disclosure, Effective 2023-01-01 IFRS 17.128 a (ii) Disclosure, IFRS 7 - Defined terms Disclosure
Interest rate risk [member]	member	Effective 2023-01-01 IFRS 17.124 Disclosure, Effective 2023-01-01 IFRS 17.125 Disclosure, Effective 2023-01-01 IFRS 17.127 Disclosure, Effective 2023-01-01 IFRS 17.128 a (ii) Disclosure, IFRS 7 - Defined terms Disclosure

Other price risk [member]	member	Effective 2023-01-01 IFRS 17.124 Disclosure, Effective 2023-01-01 IFRS 17.125 Disclosure, Effective 2023-01-01 IFRS 17.127 Disclosure, Effective 2023-01-01 IFRS 17.128 a (ii) Disclosure, IFRS 7 - Defined terms Disclosure
Concentrations of risk [axis]	axis	Effective 2023-01-01 IFRS 17.127 Disclosure
Concentrations of risk [member]	member[default]	Effective 2023-01-01 IFRS 17.127 Disclosure
Disclosure of detailed information about concentrations of risk that arises from contracts within scope of IFRS 17 [line items]	line items	
Description of how entity determines concentrations of risk that arises from contracts within scope of IFRS 17	text	Effective 2023-01-01 IFRS 17.127 Disclosure
Description of shared characteristic that identifies concentration of risk that arises from contracts within scope of IFRS 17	text	Effective 2023-01-01 IFRS 17.127 Disclosure
Disclosure of sensitivity analysis to changes in risk variables that arise from contracts within scope of IFRS 17 [text block]	text block	Effective 2023-01-01 IFRS 17.128 a Disclosure
Disclosure of sensitivity analysis to changes in risk variables that arise from contracts within scope of IFRS 17 [abstract]		
Disclosure of sensitivity analysis to changes in risk variables that arise from contracts within scope of IFRS 17 [table]	table	Effective 2023-01-01 IFRS 17.128 a Disclosure
Types of risks [axis]	axis	Effective 2023-01-01 IFRS 17.124 Disclosure, Effective 2023-01-01 IFRS 17.125 Disclosure, Effective 2023-01-01 IFRS 17.127 Disclosure, Effective 2023-01-01 IFRS 17.128 a Disclosure, IFRS 7.21C Disclosure, IFRS 7.33 Disclosure, IFRS 7.34 Disclosure
Risks [member]	member[default]	Effective 2023-01-01 IFRS 17.124 Disclosure, Effective 2023-01-01 IFRS 17.125 Disclosure, Effective 2023-01-01 IFRS 17.127 Disclosure, Effective 2023-01-01 IFRS 17.128 a Disclosure, IFRS 7.21C Disclosure, IFRS 7.33 Disclosure, IFRS 7.34 Disclosure
Insurance risk [member]	member	Effective 2023-01-01 IFRS 17.124 Disclosure, Effective 2023-01-01 IFRS 17.125 Disclosure, Effective 2023-01-01 IFRS 17.127 Disclosure, Effective 2023-01-01 IFRS 17.128 a (i) Disclosure
Financial risk [member]	member	Effective 2023-01-01 IFRS 17.124 Disclosure, Effective 2023-01-01 IFRS 17.125 Disclosure, Effective 2023-01-01 IFRS 17.127 Disclosure
Credit risk [member]	member	Effective 2023-01-01 IFRS 17.124 Disclosure, Effective 2023-01-01 IFRS 17.125 Disclosure, Effective 2023-01-01 IFRS 17.127 Disclosure, IFRS 7.32 Example
Liquidity risk [member]	member	Effective 2023-01-01 IFRS 17.124 Disclosure, Effective 2023-01-01 IFRS 17.125 Disclosure, Effective 2023-01-01 IFRS 17.127 Disclosure, IFRS 7.32 Example
Market risk [member]	member	Effective 2023-01-01 IFRS 17.124 Disclosure, Effective 2023-01-01 IFRS 17.125 Disclosure, Effective 2023-01-01 IFRS 17.127 Disclosure, Effective 2023-01-01 IFRS 17.128 a (ii) Disclosure, IFRS 7.32 Example
Currency risk [member]	member	Effective 2023-01-01 IFRS 17.124 Disclosure, Effective 2023-01-01 IFRS 17.125 Disclosure, Effective 2023-01-01 IFRS 17.127 Disclosure, Effective 2023-01-01 IFRS 17.128 a (ii) Disclosure, IFRS 7 - Defined terms Disclosure
Interest rate risk [member]	member	Effective 2023-01-01 IFRS 17.124 Disclosure, Effective 2023-01-01 IFRS 17.125 Disclosure, Effective 2023-01-01 IFRS 17.127 Disclosure, Effective 2023-01-01 IFRS 17.128 a (ii) Disclosure, IFRS 7 - Defined terms Disclosure
Other price risk [member]	member	Effective 2023-01-01 IFRS 17.124 Disclosure, Effective 2023-01-01 IFRS 17.125 Disclosure, Effective 2023-01-01 IFRS 17.127 Disclosure, Effective 2023-01-01 IFRS 17.128 a (ii) Disclosure, IFRS 7 - Defined terms Disclosure
Risk variables [axis]	axis	Effective 2023-01-01 IFRS 17.128 a Disclosure
Risk variables [member]	member[default]	Effective 2023-01-01 IFRS 17.128 a Disclosure
Disclosure of sensitivity analysis to changes in risk variables that arise from contracts within scope of IFRS 17 [line items]	line items	

Percentage of reasonably possible increase in risk variable that arises from contracts within scope of IFRS 17	X.XX <sub>instant</sub>	Effective 2023-01-01 IFRS 17.128 a Disclosure
Increase (decrease) in profit (loss) due to reasonably possible increase in risk variable that arises from contracts within scope of IFRS 17	X <sub>duration, credit</sub>	Effective 2023-01-01 IFRS 17.128 a (ii) Disclosure, Effective 2023-01-01 IFRS 17.128 a (i) Disclosure
Increase (decrease) in profit (loss) due to reasonably possible increase in risk variable that arises from contracts within scope of IFRS 17, insurance contracts issued before mitigation by reinsurance contracts held	X <sub>duration, credit</sub>	Effective 2023-01-01 IFRS 17.128 a (i) Disclosure
Increase (decrease) in equity due to reasonably possible increase in risk variable that arises from contracts within scope of IFRS 17	X <sub>instant, credit</sub>	Effective 2023-01-01 IFRS 17.128 a (i) Disclosure, Effective 2023-01-01 IFRS 17.128 a (ii) Disclosure
Increase (decrease) in equity due to reasonably possible increase in risk variable that arises from contracts within scope of IFRS 17, insurance contracts issued before mitigation by reinsurance contracts held	X <sub>instant, credit</sub>	Effective 2023-01-01 IFRS 17.128 a (i) Disclosure
Percentage of reasonably possible decrease in risk variable that arises from contracts within scope of IFRS 17	X.XX <sub>instant</sub>	Effective 2023-01-01 IFRS 17.128 a Disclosure
Increase (decrease) in profit (loss) due to reasonably possible decrease in risk variable that arises from contracts within scope of IFRS 17	X <sub>duration, credit</sub>	Effective 2023-01-01 IFRS 17.128 a (ii) Disclosure, Effective 2023-01-01 IFRS 17.128 a (i) Disclosure
Increase (decrease) in profit (loss) due to reasonably possible decrease in risk variable that arises from contracts within scope of IFRS 17, insurance contracts issued before mitigation by reinsurance contracts held	X <sub>duration, credit</sub>	Effective 2023-01-01 IFRS 17.128 a (i) Disclosure
Increase (decrease) in equity due to reasonably possible decrease in risk variable that arises from contracts within scope of IFRS 17	X <sub>instant, credit</sub>	Effective 2023-01-01 IFRS 17.128 a (ii) Disclosure, Effective 2023-01-01 IFRS 17.128 a (i) Disclosure
Increase (decrease) in equity due to reasonably possible decrease in risk variable that arises from contracts within scope of IFRS 17, insurance contracts issued before mitigation by reinsurance contracts held	X <sub>instant, credit</sub>	Effective 2023-01-01 IFRS 17.128 a (i) Disclosure
Explanation of relationship between sensitivities to changes in risk variables arising from insurance contracts and from financial assets held	text	Effective 2023-01-01 IFRS 17.128 a (ii) Disclosure
Description of methods and assumptions used in preparing sensitivity analysis to changes in risk variables that arise from contracts within scope of IFRS 17	text	Effective 2023-01-01 IFRS 17.128 b Disclosure
Description of changes in methods and assumptions used in preparing sensitivity analysis to changes in risk variables that arise from contracts within scope of IFRS 17	text	Effective 2023-01-01 IFRS 17.128 c Disclosure
Description of reasons for changes in methods and assumptions used in preparing sensitivity analysis to changes in risk variables that arise from contracts within scope of IFRS 17	text	Effective 2023-01-01 IFRS 17.128 c Disclosure
Disclosure of sensitivity analysis other than specified in paragraph 128(a) of IFRS 17 [text block]	text block	Effective 2023-01-01 IFRS 17.129 Disclosure
Explanation of method, main parameters and assumptions underlying information provided, sensitivity analysis other than specified in paragraph 128(a) of IFRS 17 [text block]	text block	Effective 2023-01-01 IFRS 17.129 a Disclosure
Explanation of objective of method used and limitations that may result in information provided, sensitivity analysis other than specified in paragraph 128(a) of IFRS 17	text	Effective 2023-01-01 IFRS 17.129 b Disclosure
Disclosure of actual claims compared with previous estimates [text block]	text block	Effective 2023-01-01 IFRS 17.130 Disclosure, Expiry date 2023-01-01 IFRS 4.39 c (iii) Disclosure
Disclosure of actual claims compared with previous estimates [abstract]		
Disclosure of actual claims compared with previous estimates [table]	table	Effective 2023-01-01 IFRS 17.130 Disclosure
Years of insurance claim [axis]	axis	Effective 2023-01-01 IFRS 17.130 Disclosure
All years of insurance claim [member]	member[default]	Effective 2023-01-01 IFRS 17.130 Disclosure
Reporting year [member]	member	Effective 2023-01-01 IFRS 17.130 Disclosure
One year before reporting year [member]	member	Effective 2023-01-01 IFRS 17.130 Disclosure
Two years before reporting year [member]	member	Effective 2023-01-01 IFRS 17.130 Disclosure
Three years before reporting year [member]	member	Effective 2023-01-01 IFRS 17.130 Disclosure
Four years before reporting year [member]	member	Effective 2023-01-01 IFRS 17.130 Disclosure
Five years before reporting year [member]	member	Effective 2023-01-01 IFRS 17.130 Disclosure
Six years before reporting year [member]	member	Effective 2023-01-01 IFRS 17.130 Disclosure
Seven years before reporting year [member]	member	Effective 2023-01-01 IFRS 17.130 Disclosure
Eight years before reporting year [member]	member	Effective 2023-01-01 IFRS 17.130 Disclosure
Nine years before reporting year [member]	member	Effective 2023-01-01 IFRS 17.130 Disclosure
Disclosure of actual claims compared with previous estimates [line items]	line items	
Estimate of undiscounted claims that arise from contracts within scope of IFRS 17	X <sub>instant, credit</sub>	Effective 2023-01-01 IFRS 17.130 Disclosure
Actual claims that arise from contracts within scope of IFRS 17	X <sub>instant, debit</sub>	Effective 2023-01-01 IFRS 17.130 Disclosure
Liabilities for incurred claims that arise from contracts within scope of IFRS 17	X <sub>instant, credit</sub>	Effective 2023-01-01 IFRS 17.130 Disclosure
Disclosure of information about credit risk that arises from contracts within scope of IFRS 17 [text block]	text block	Effective 2023-01-01 IFRS 17.131 Disclosure

Disclosure of information about credit risk that arises from contracts within scope of IFRS 17 [abstract]		
Disclosure of information about credit risk that arises from contracts within scope of IFRS 17 [table]	table	Effective 2023-01-01 IFRS 17.131 Disclosure
Disaggregation of insurance contracts [axis]	axis	Effective 2023-01-01 IFRS 17.107 Disclosure, Effective 2023-01-01 IFRS 17.109 Disclosure, Effective 2023-01-01 IFRS 17.131 a Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, Effective 2023-01-01 IFRS 17.98 Disclosure
Disaggregation of insurance contracts [member]	member[default]	Effective 2023-01-01 IFRS 17.107 Disclosure, Effective 2023-01-01 IFRS 17.109 Disclosure, Effective 2023-01-01 IFRS 17.131 a Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, Effective 2023-01-01 IFRS 17.98 Disclosure
Insurance contracts issued [member]	member	Effective 2023-01-01 IFRS 17.107 Disclosure, Effective 2023-01-01 IFRS 17.109 Disclosure, Effective 2023-01-01 IFRS 17.131 a Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, Effective 2023-01-01 IFRS 17.98 Disclosure
Reinsurance contracts held [member]	member	Effective 2023-01-01 IFRS 17.107 Disclosure, Effective 2023-01-01 IFRS 17.109 Disclosure, Effective 2023-01-01 IFRS 17.131 a Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, Effective 2023-01-01 IFRS 17.98 Disclosure
Disclosure of information about credit risk that arises from contracts within scope of IFRS 17 [line items]	line items	
Maximum exposure to credit risk that arises from contracts within scope of IFRS 17	X <sub>instant</sub>	Effective 2023-01-01 IFRS 17.131 a Disclosure
Information about credit quality of reinsurance contracts held that are assets	text	Effective 2023-01-01 IFRS 17.131 b Disclosure
Description of how entity manages liquidity risk that arises from contracts within scope of IFRS 17	text	Effective 2023-01-01 IFRS 17.132 a Disclosure
Disclosure of maturity analysis for liquidity risk that arises from contracts within scope of IFRS 17 [text block]	text block	Effective 2023-01-01 IFRS 17.132 b Disclosure
Disclosure of maturity analysis for liquidity risk that arises from contracts within scope of IFRS 17 [abstract]		
Disclosure of maturity analysis for liquidity risk that arises from contracts within scope of IFRS 17 [table]	table	Effective 2023-01-01 IFRS 17.132 b Disclosure
Maturity [axis]	axis	IAS 1.61 Disclosure, IAS 19.147 c Example, IFRS 15.120 b (i) Disclosure, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2023-01-01 IFRS 17.109 Disclosure, Effective 2023-01-01 IFRS 17.109A Disclosure, Effective 2023-01-01 IFRS 17.120 Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, IFRS 7.23B a Disclosure, IFRS 7.42E e Disclosure, IFRS 7.B11 Example
Aggregated time bands [member]	member[default]	IAS 1.61 Disclosure, IAS 19.147 c Example, IFRS 15.120 b (i) Disclosure, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2023-01-01 IFRS 17.109 Disclosure, Effective 2023-01-01 IFRS 17.109A Disclosure, Effective 2023-01-01 IFRS 17.120 Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, IFRS 7.23B a Disclosure, IFRS 7.B11 Example, IFRS 7.B35 Example
Not later than one year [member]	member	IAS 1.61 a Disclosure, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than one year and not later than two years [member]	member	IAS 1.112 c Common practice, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than two years and not later than three years [member]	member	IAS 1.112 c Common practice, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than three years and not later than four years [member]	member	IAS 1.112 c Common practice, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than four years and not later than five years [member]	member	IAS 1.112 c Common practice, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than five years [member]	member	IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example, IFRS 7.B35 g Example, IFRS 7.IG31A Example

Disaggregation of insurance contracts [axis]	axis	Effective 2023-01-01 IFRS 17.107 Disclosure, Effective 2023-01-01 IFRS 17.109 Disclosure, Effective 2023-01-01 IFRS 17.131 a Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, Effective 2023-01-01 IFRS 17.98 Disclosure
Disaggregation of insurance contracts [member]	member[default]	Effective 2023-01-01 IFRS 17.107 Disclosure, Effective 2023-01-01 IFRS 17.109 Disclosure, Effective 2023-01-01 IFRS 17.131 a Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, Effective 2023-01-01 IFRS 17.98 Disclosure
Insurance contracts issued [member]	member	Effective 2023-01-01 IFRS 17.107 Disclosure, Effective 2023-01-01 IFRS 17.109 Disclosure, Effective 2023-01-01 IFRS 17.131 a Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, Effective 2023-01-01 IFRS 17.98 Disclosure
Reinsurance contracts held [member]	member	Effective 2023-01-01 IFRS 17.107 Disclosure, Effective 2023-01-01 IFRS 17.109 Disclosure, Effective 2023-01-01 IFRS 17.131 a Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, Effective 2023-01-01 IFRS 17.98 Disclosure
Disclosure of maturity analysis for liquidity risk that arises from contracts within scope of IFRS 17 [line items]	line items	
Remaining contractual undiscounted cash outflows (inflows) that arise from contracts within scope of IFRS 17 that are liabilities	X <sub>instant, credit</sub>	Effective 2023-01-01 IFRS 17.132 b (i) Disclosure
Estimates of present value of future cash outflows (inflows) that arise from contracts within scope of IFRS 17 that are liabilities	X <sub>instant, credit</sub>	Effective 2023-01-01 IFRS 17.132 b (ii) Disclosure
Amounts payable on demand that arise from contracts within scope of IFRS 17	X <sub>instant, credit</sub>	Effective 2023-01-01 IFRS 17.132 c Disclosure
Explanation of relationship between amounts payable on demand that arise from contracts within scope of IFRS 17 and carrying amount of related portfolios of contracts	text	Effective 2023-01-01 IFRS 17.132 c Disclosure
Identification of unadjusted comparative information	text	IAS 16.80A Disclosure, IAS 27.18I Disclosure, IAS 38.130I Disclosure, IFRS 10.C6B Disclosure, IFRS 11.C13B Disclosure, Effective 2023-01-01 IFRS 17.C27 Disclosure
Statement that unadjusted comparative information has been prepared on different basis	text	IAS 16.80A Disclosure, IAS 27.18I Disclosure, IAS 38.130I Disclosure, IFRS 10.C6B Disclosure, IFRS 11.C13B Disclosure, Effective 2023-01-01 IFRS 17.C27 Disclosure
Explanation of basis of preparation of unadjusted comparative information	text	IAS 16.80A Disclosure, IAS 27.18I Disclosure, IAS 38.130I Disclosure, IFRS 10.C6B Disclosure, IFRS 11.C13B Disclosure, Effective 2023-01-01 IFRS 17.C27 Disclosure
Statement that entity does not disclose previously unpublished information about claims development that occurred earlier than five years before end of annual reporting period in which it first applies IFRS 17	text	Effective 2023-01-01 IFRS 17.C28 Disclosure
Disclosure of redesignation of financial assets at date of initial application of IFRS 17 [text block]	text block	Effective 2023-01-01 IFRS 17.C32 Disclosure
Disclosure of redesignation of financial assets at date of initial application of IFRS 17 [abstract]		
Disclosure of redesignation of financial assets at date of initial application of IFRS 17 [table]	table	Effective 2023-01-01 IFRS 17.C32 Disclosure
Classes of financial assets [axis]	axis	Effective 2023-01-01 IFRS 17.C32 Disclosure, Effective on first application of IFRS 9 IFRS 4.39L b Disclosure, IFRS 7.42I Disclosure, IFRS 7.6 Disclosure, IFRS 9.7.2.34 Disclosure, Effective 2023-01-01 IFRS 9.7.2.42 Disclosure
Financial assets, class [member]	member[default]	Effective 2023-01-01 IFRS 17.C32 Disclosure, Effective on first application of IFRS 9 IFRS 4.39L b Disclosure, IFRS 7.42I Disclosure, IFRS 7.6 Disclosure, IFRS 9.7.2.34 Disclosure, Effective 2023-01-01 IFRS 9.7.2.42 Disclosure
Disclosure of redesignation of financial assets at date of initial application of IFRS 17 [line items]	line items	
Description of basis for determining financial assets eligible for redesignation at date of initial application of IFRS 17	text	Effective 2023-01-01 IFRS 17.C32 a Disclosure
Financial assets affected by redesignation at date of initial application of IFRS 17, measurement category immediately before redesignation	text	Effective 2023-01-01 IFRS 17.C32 b (i) Disclosure
Financial assets affected by redesignation at date of initial application of IFRS 17, carrying amount immediately before redesignation	X <sub>instant, debit</sub>	Effective 2023-01-01 IFRS 17.C32 b (i) Disclosure
Financial assets affected by redesignation at date of initial application of IFRS 17, measurement category after redesignation	text	Effective 2023-01-01 IFRS 17.C32 b (ii) Disclosure
Financial assets affected by redesignation at date of initial application of IFRS 17, carrying amount after redesignation	X <sub>instant, debit</sub>	Effective 2023-01-01 IFRS 17.C32 b (ii) Disclosure
Financial assets that were designated as measured at fair value through profit or loss before application of IFRS 17 that are no longer so designated	X <sub>instant, debit</sub>	Effective 2023-01-01 IFRS 17.C32 c Disclosure

Information on how entity redesignated financial assets whose classification has changed on initially applying IFRS 17	text	Effective 2023-01-01 IFRS 17.C33 a Disclosure
Description of reasons for designation or de-designation of financial assets as measured at fair value through profit or loss at date of initial application of IFRS 17	text	Effective 2023-01-01 IFRS 17.C33 b Disclosure
Explanation of why entity came to different conclusions in new assessment applying paragraphs 4.1.2(a) or 4.1.2A(a) of IFRS 9 at date of initial application of IFRS 17	text	Effective 2023-01-01 IFRS 17.C33 c Disclosure
<b>IAS 1</b>		
<b>[110000] General information about financial statements</b>		
Disclosure of general information about financial statements [text block]	text block	IAS 1.51 Disclosure
Name of reporting entity or other means of identification	text	IAS 1.51 a Disclosure
Explanation of change in name of reporting entity or other means of identification from end of preceding reporting period	text	IAS 1.51 a Disclosure
Description of nature of financial statements	text	IAS 1.51 b Disclosure, IAS 27.16 a Disclosure, IAS 27.17 a Disclosure
Date of end of reporting period	yyyy-mm-dd	IAS 1.51 c Disclosure
Period covered by financial statements	text	IAS 1.51 c Disclosure
Description of presentation currency	text	IAS 1.51 d Disclosure, IAS 21.53 Disclosure
Level of rounding used in financial statements	text	IAS 1.51 e Disclosure
<b>[210000] Statement of financial position, current/non-current</b>		
Statement of financial position [abstract]		
Assets [abstract]		
Non-current assets [abstract]		
Property, plant and equipment	X <sub>instant, debit</sub>	IAS 1.54 a Disclosure, IAS 16.73 e Disclosure
Investment property	X <sub>instant, debit</sub>	IAS 1.54 b Disclosure, IAS 40.76 Disclosure, IAS 40.79 d Disclosure
Goodwill	X <sub>instant, debit</sub>	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 <sub>instant, debit</sub>	IAS 1.54 c Disclosure, IAS 38.118 e Disclosure
Investments accounted for using equity method	X <sub>instant, debit</sub>	IAS 1.54 e Disclosure, IFRS 12.B16 Disclosure, IFRS 8.24 a Disclosure
Investments in subsidiaries, joint ventures and associates reported in separate financial statements	X <sub>instant, debit</sub>	IAS 27.10 Disclosure
Non-current biological assets	X <sub>instant, debit</sub>	IAS 1.54 f Disclosure
Trade and other non-current receivables	X <sub>instant, debit</sub>	IAS 1.54 h Disclosure, IAS 1.78 b Disclosure
Non-current inventories	X <sub>instant, debit</sub>	IAS 1.54 g Disclosure
Deferred tax assets	X <sub>instant, debit</sub>	IAS 12.81 g (i) Disclosure, IAS 1.54 o Disclosure, IAS 1.56 Disclosure
Current tax assets, non-current	X <sub>instant, debit</sub>	IAS 1.54 n Disclosure
Other non-current financial assets	X <sub>instant, debit</sub>	IAS 1.54 d Disclosure
Other non-current non-financial assets	X <sub>instant, debit</sub>	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 <sub>instant, debit</sub>	Expiry date 2023-01-01 IAS 39.37 a Disclosure, IFRS 9.3.2.23 a Disclosure
Total non-current assets	X <sub>instant, debit</sub>	IAS 1.66 Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (ii) Disclosure
Current assets [abstract]		
Current inventories	X <sub>instant, debit</sub>	IAS 1.54 g Disclosure, IAS 1.68 Example, IAS 2.36 b Disclosure
Trade and other current receivables	X <sub>instant, debit</sub>	IAS 1.54 h Disclosure, IAS 1.78 b Disclosure
Current tax assets, current	X <sub>instant, debit</sub>	IAS 1.54 n Disclosure
Current biological assets	X <sub>instant, debit</sub>	IAS 1.54 f Disclosure
Other current financial assets	X <sub>instant, debit</sub>	IAS 1.54 d Disclosure
Other current non-financial assets	X <sub>instant, debit</sub>	IAS 1.55 Common practice
Cash and cash equivalents	X <sub>instant, debit</sub>	IAS 1.54 i Disclosure, IAS 7.45 Disclosure, IFRS 12.B13 a Disclosure
Current non-cash assets pledged as collateral for which transferee has right by contract or custom to sell or repledge collateral	X <sub>instant, debit</sub>	Expiry date 2023-01-01 IAS 39.37 a Disclosure, 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 <sub>instant, debit</sub>	IAS 1.66 Disclosure
Non-current assets or disposal groups classified as held for sale or as held for distribution to owners	X <sub>instant, debit</sub>	IAS 1.54 j Disclosure
Total current assets	X <sub>instant, debit</sub>	IAS 1.66 Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (i) Disclosure
Total assets	X <sub>instant, debit</sub>	IAS 1.55 Disclosure, IFRS 13.93 a Disclosure, IFRS 13.93 b Disclosure,

		IFRS 13.93 e Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 c Disclosure
Equity and liabilities [abstract]		
Equity [abstract]		
Issued capital	X <sub>instant, credit</sub>	IAS 1.78 e Example
Retained earnings	X <sub>instant, credit</sub>	IAS 1.78 e Example, IAS 1.1G6 Example
Share premium	X <sub>instant, credit</sub>	IAS 1.78 e Example
Treasury shares	(X) <sub>instant, debit</sub>	IAS 1.78 e Example, IAS 32.34 Disclosure
Other equity interest	X <sub>instant, credit</sub>	IAS 1.78 e Example
Other reserves	X <sub>instant, credit</sub>	IAS 1.78 e Example
Total equity attributable to owners of parent	X <sub>instant, credit</sub>	IAS 1.54 r Disclosure
Non-controlling interests	X <sub>instant, credit</sub>	IAS 1.54 q Disclosure, IFRS 10.22 Disclosure, IFRS 12.12 f Disclosure
Total equity	X <sub>instant, credit</sub>	IAS 1.55 Disclosure, IAS 1.78 e Disclosure, IFRS 1.24 a Disclosure, IFRS 1.32 a (i) Disclosure, IFRS 13.93 a Disclosure, IFRS 13.93 b Disclosure, IFRS 13.93 e Disclosure
Liabilities [abstract]		
Non-current liabilities [abstract]		
Non-current provisions [abstract]		
Non-current provisions for employee benefits	X <sub>instant, credit</sub>	IAS 1.78 d Disclosure
Other non-current provisions	X <sub>instant, credit</sub>	IAS 1.78 d Disclosure
Total non-current provisions	X <sub>instant, credit</sub>	IAS 1.54 l Disclosure
Trade and other non-current payables	X <sub>instant, credit</sub>	IAS 1.54 k Disclosure
Deferred tax liabilities	X <sub>instant, credit</sub>	IAS 12.81 g (i) Disclosure, IAS 1.54 o Disclosure, IAS 1.56 Disclosure
Current tax liabilities, non-current	X <sub>instant, credit</sub>	IAS 1.54 n Disclosure
Other non-current financial liabilities	X <sub>instant, credit</sub>	IAS 1.54 m Disclosure, IFRS 12.B13 c Disclosure
Other non-current non-financial liabilities	X <sub>instant, credit</sub>	IAS 1.55 Common practice
Total non-current liabilities	X <sub>instant, credit</sub>	IAS 1.69 Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (iv) Disclosure
Current liabilities [abstract]		
Current provisions [abstract]		
Current provisions for employee benefits	X <sub>instant, credit</sub>	IAS 1.78 d Disclosure
Other current provisions	X <sub>instant, credit</sub>	IAS 1.78 d Disclosure
Total current provisions	X <sub>instant, credit</sub>	IAS 1.54 l Disclosure
Trade and other current payables	X <sub>instant, credit</sub>	IAS 1.54 k Disclosure
Current tax liabilities, current	X <sub>instant, credit</sub>	IAS 1.54 n Disclosure
Other current financial liabilities	X <sub>instant, credit</sub>	IAS 1.54 m Disclosure, IFRS 12.B13 b Disclosure
Other current non-financial liabilities	X <sub>instant, credit</sub>	IAS 1.55 Common practice
Total current liabilities other than liabilities included in disposal groups classified as held for sale	X <sub>instant, credit</sub>	IAS 1.69 Disclosure
Liabilities included in disposal groups classified as held for sale	X <sub>instant, credit</sub>	IAS 1.54 p Disclosure, IFRS 5.38 Disclosure
Total current liabilities	X <sub>instant, credit</sub>	IAS 1.69 Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (iii) Disclosure
Total liabilities	X <sub>instant, credit</sub>	IAS 1.55 Disclosure, IFRS 13.93 a Disclosure, IFRS 13.93 b Disclosure, IFRS 13.93 e Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 d Disclosure
Total equity and liabilities	X <sub>instant, credit</sub>	IAS 1.55 Disclosure
<b>[220000] Statement of financial position, order of liquidity</b>		
Statement of financial position [abstract]		
Assets [abstract]		
Property, plant and equipment	X <sub>instant, debit</sub>	IAS 1.54 a Disclosure, IAS 16.73 e Disclosure
Investment property	X <sub>instant, debit</sub>	IAS 1.54 b Disclosure, IAS 40.76 Disclosure, IAS 40.79 d Disclosure
Goodwill	X <sub>instant, debit</sub>	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 <sub>instant, debit</sub>	IAS 1.54 c Disclosure, IAS 38.118 e Disclosure
Other financial assets	X <sub>instant, debit</sub>	IAS 1.54 d Disclosure
Other non-financial assets	X <sub>instant, debit</sub>	IAS 1.55 Common practice



Insurance contracts issued that are assets	X <sub>instant, debit</sub>	Effective 2023-01-01 IAS 1.54 da Disclosure, Effective 2023-01-01 IFRS 17.78 a Disclosure
Reinsurance contracts held that are assets	X <sub>instant, debit</sub>	Effective 2023-01-01 IAS 1.54 da Disclosure, Effective 2023-01-01 IFRS 17.78 c Disclosure
Investments accounted for using equity method	X <sub>instant, debit</sub>	IAS 1.54 e Disclosure, IFRS 12.B16 Disclosure, IFRS 8.24 a Disclosure
Investments in subsidiaries, joint ventures and associates reported in separate financial statements	X <sub>instant, debit</sub>	IAS 27.10 Disclosure
Biological assets	X <sub>instant, debit</sub>	IAS 1.54 f Disclosure, IAS 41.43 Example, IAS 41.50 Disclosure
Non-current assets or disposal groups classified as held for sale or as held for distribution to owners	X <sub>instant, debit</sub>	IAS 1.54 j Disclosure
Inventories	X <sub>instant, debit</sub>	IAS 1.54 g Disclosure
Current tax assets	X <sub>instant, debit</sub>	IAS 1.54 n Disclosure
Deferred tax assets	X <sub>instant, debit</sub>	IAS 12.81 g (i) Disclosure, IAS 1.54 o Disclosure, IAS 1.56 Disclosure
Trade and other receivables	X <sub>instant, debit</sub>	IAS 1.54 h Disclosure, IAS 1.78 b Disclosure
Cash and cash equivalents	X <sub>instant, debit</sub>	IAS 1.54 i Disclosure, IAS 7.45 Disclosure, IFRS 12.B13 a Disclosure
Non-cash assets pledged as collateral for which transferee has right by contract or custom to sell or repledge collateral	X <sub>instant, debit</sub>	Expiry date 2023-01-01 IAS 39.37 a Disclosure, IFRS 9.3.2.23 a Disclosure
Total assets	X <sub>instant, debit</sub>	IAS 1.55 Disclosure, IFRS 13.93 a Disclosure, IFRS 13.93 b Disclosure, IFRS 13.93 e Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 c Disclosure
Equity and liabilities [abstract]		
Equity [abstract]		
Issued capital	X <sub>instant, credit</sub>	IAS 1.78 e Example
Retained earnings	X <sub>instant, credit</sub>	IAS 1.78 e Example, IAS 1.1G6 Example
Share premium	X <sub>instant, credit</sub>	IAS 1.78 e Example
Treasury shares	(X) <sub>instant, debit</sub>	IAS 1.78 e Example, IAS 32.34 Disclosure
Other equity interest	X <sub>instant, credit</sub>	IAS 1.78 e Example
Other reserves	X <sub>instant, credit</sub>	IAS 1.78 e Example
Total equity attributable to owners of parent	X <sub>instant, credit</sub>	IAS 1.54 r Disclosure
Non-controlling interests	X <sub>instant, credit</sub>	IAS 1.54 q Disclosure, IFRS 10.22 Disclosure, IFRS 12.12 f Disclosure
Total equity	X <sub>instant, credit</sub>	IAS 1.55 Disclosure, IAS 1.78 e Disclosure, IFRS 1.24 a Disclosure, IFRS 1.32 a (i) Disclosure, IFRS 13.93 a Disclosure, IFRS 13.93 b Disclosure, IFRS 13.93 e Disclosure
Liabilities [abstract]		
Trade and other payables	X <sub>instant, credit</sub>	IAS 1.54 k Disclosure
Provisions [abstract]		
Provisions for employee benefits	X <sub>instant, credit</sub>	IAS 1.78 d Disclosure
Other provisions	X <sub>instant, credit</sub>	IAS 1.78 d Disclosure, IAS 37.84 a Disclosure
Total provisions	X <sub>instant, credit</sub>	IAS 1.54 l Disclosure
Other financial liabilities	X <sub>instant, credit</sub>	IAS 1.54 m Disclosure
Other non-financial liabilities	X <sub>instant, credit</sub>	IAS 1.55 Common practice
Insurance contracts issued that are liabilities	X <sub>instant, credit</sub>	Effective 2023-01-01 IAS 1.54 ma Disclosure, Effective 2023-01-01 IFRS 17.78 b Disclosure
Reinsurance contracts held that are liabilities	X <sub>instant, credit</sub>	Effective 2023-01-01 IAS 1.54 ma Disclosure, Effective 2023-01-01 IFRS 17.78 d Disclosure
Current tax liabilities	X <sub>instant, credit</sub>	IAS 1.54 n Disclosure
Deferred tax liabilities	X <sub>instant, credit</sub>	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 <sub>instant, credit</sub>	IAS 1.54 p Disclosure, IFRS 5.38 Disclosure
Total liabilities	X <sub>instant, credit</sub>	IAS 1.55 Disclosure, IFRS 13.93 a Disclosure, IFRS 13.93 b Disclosure, IFRS 13.93 e Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 d Disclosure
Total equity and liabilities	X <sub>instant, credit</sub>	IAS 1.55 Disclosure
<b>[310000] Statement of comprehensive income, profit or loss, by function of expense</b>		
Profit or loss [abstract]		
Profit (loss) [abstract]		

Revenue	X <sub>duration, credit</sub>	IAS 1.102 Example, IAS 1.103 Example, IAS 1.82 a Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (v) Disclosure, IFRS 5.33 b (i) Disclosure, IFRS 8.23 a Disclosure, IFRS 8.28 a Disclosure, IFRS 8.32 Disclosure, IFRS 8.33 a Disclosure, IFRS 8.34 Disclosure
Interest revenue calculated using effective interest method	X <sub>duration, credit</sub>	IAS 1.82 a Disclosure, Effective 2023-01-01 IAS 1.82 a (i) Disclosure
Insurance revenue	X <sub>duration, credit</sub>	Effective 2023-01-01 IAS 1.82 a (ii) Disclosure, Effective 2023-01-01 IFRS 17.106 Disclosure, Effective 2023-01-01 IFRS 17.80 a Disclosure
Cost of sales	(X) <sub>duration, debit</sub>	IAS 1.103 Disclosure, IAS 1.99 Disclosure
Gross profit	X <sub>duration, credit</sub>	IAS 1.103 Example
Other income	X <sub>duration, credit</sub>	IAS 1.102 Example, IAS 1.103 Example, IAS 26.35 b (iv) Disclosure
Distribution costs	(X) <sub>duration, debit</sub>	IAS 1.103 Example, IAS 1.99 Disclosure
Administrative expenses	(X) <sub>duration, debit</sub>	IAS 1.103 Example, IAS 1.99 Disclosure, IAS 26.35 b (vi) Disclosure
Other expense	(X) <sub>duration, debit</sub>	IAS 1.103 Example, IAS 1.99 Disclosure, IAS 26.35 b (vii) Disclosure
Other gains (losses)	X <sub>duration, credit</sub>	IAS 1.102 Common practice, IAS 1.103 Common practice
Insurance service expenses from insurance contracts issued	(X) <sub>duration, debit</sub>	Effective 2023-01-01 IAS 1.82 ab Disclosure, Effective 2023-01-01 IFRS 17.80 a Disclosure
Income (expenses) from reinsurance contracts held, other than finance income (expenses)	X <sub>duration, credit</sub>	Effective 2023-01-01 IAS 1.82 ac Disclosure, Effective 2023-01-01 IFRS 17.86 Disclosure
Profit (loss) from operating activities	X <sub>duration, credit</sub>	IAS 1.85 Common practice, IAS 32.IE33 Example
Difference between carrying amount of dividends payable and carrying amount of non-cash assets distributed	X <sub>duration, credit</sub>	IFRIC 17.15 Disclosure
Gains (losses) on net monetary position	X <sub>duration, credit</sub>	IAS 29.9 Disclosure
Gain (loss) arising from derecognition of financial assets measured at amortised cost	X <sub>duration, credit</sub>	IAS 1.82 aa Disclosure
Finance income	X <sub>duration, credit</sub>	IAS 1.85 Common practice
Finance costs	(X) <sub>duration, debit</sub>	IAS 1.82 b Disclosure
Impairment gain and reversal of impairment loss (impairment loss) determined in accordance with IFRS 9	(X) <sub>duration, debit</sub>	IAS 1.82 ba Disclosure
Insurance finance income (expenses) from insurance contracts issued recognised in profit or loss	X <sub>duration, credit</sub>	Effective 2023-01-01 IAS 1.82 bb Disclosure, Effective 2023-01-01 IFRS 17.80 b Disclosure
Finance income (expenses) from reinsurance contracts held recognised in profit or loss	X <sub>duration, credit</sub>	Effective 2023-01-01 IAS 1.82 bc Disclosure, Effective 2023-01-01 IFRS 17.82 Disclosure
Share of profit (loss) of associates and joint ventures accounted for using equity method	X <sub>duration, credit</sub>	IAS 1.82 c Disclosure, Effective on first application of IFRS 9 IFRS 4.39M b Disclosure, IFRS 8.23 g Disclosure, IFRS 8.28 e Disclosure
Other income (expense) from subsidiaries, jointly controlled entities and associates	X <sub>duration, credit</sub>	IAS 1.85 Common practice
Gains (losses) arising from difference between previous amortised cost and fair value of financial assets reclassified out of amortised cost into fair value through profit or loss measurement category	X <sub>duration, credit</sub>	IAS 1.82 ca Disclosure
Cumulative gain (loss) previously recognised in other comprehensive income arising from reclassification of financial assets out of fair value through other comprehensive income into fair value through profit or loss measurement category	X <sub>duration, credit</sub>	IAS 1.82 cb Disclosure
Hedging gains (losses) for hedge of group of items with offsetting risk positions	X <sub>duration, credit</sub>	IFRS 7.24C b (vi) Disclosure, IFRS 9.6.6.4 Disclosure
Profit (loss) before tax	X <sub>duration, credit</sub>	IAS 1.102 Example, IAS 1.103 Example, IFRS 5.33 b (i) Disclosure, IFRS 8.23 Example, IFRS 8.28 b Example
Tax income (expense)	(X) <sub>duration, debit</sub>	IAS 12.79 Disclosure, IAS 12.81 c (i) Disclosure, IAS 12.81 c (ii) Disclosure, IAS 1.82 d Disclosure, IAS 26.35 b (viii) Disclosure, IFRS 12.B13 g Disclosure, IFRS 8.23 h Disclosure
Profit (loss) from continuing operations	X <sub>duration, credit</sub>	IAS 1.81A a Disclosure, IFRS 12.B12 b (vi) Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure
Profit (loss) from discontinued operations	X <sub>duration, credit</sub>	IAS 1.82 ea Disclosure, IAS 1.98 e Disclosure, IFRS 12.B12 b (vii) Disclosure, IFRS 5.33 a Disclosure
Profit (loss)	X <sub>duration, credit</sub>	IAS 1.106 d (i) Disclosure, IAS 1.81A a Disclosure, IAS 7.18 b Disclosure, IFRS 1.24 b Disclosure, IFRS 12.B10 b Example, IFRS 1.32 a (ii) Disclosure, Effective 2023-01-01 IFRS 17.113 b Example, Effective on first application of

		IFRS 9 <sup>Example</sup> , IFRS 4.39L <sup>Example</sup> , IFRS 8.23 <sup>Disclosure</sup> , IFRS 8.28 <sup>b Disclosure</sup>
Profit (loss), attributable to [abstract]		
Profit (loss), attributable to owners of parent	X <sub>duration, credit</sub>	IAS 1.81B a (ii) <sup>Disclosure</sup>
Profit (loss), attributable to non-controlling interests	X <sub>duration, credit</sub>	IAS 1.81B a (i) <sup>Disclosure</sup> , IFRS 12.12 <sup>e Disclosure</sup>
Earnings per share [text block]	text block	IAS 33.66 <sup>Disclosure</sup>
Earnings per share [abstract]		
Earnings per share [table]	table	IAS 33.66 <sup>Disclosure</sup>
Classes of ordinary shares [axis]	axis	IAS 33.66 <sup>Disclosure</sup>
Ordinary shares [member]	member[default]	IAS 1.79 a <sup>Common practice</sup> , IAS 33.66 <sup>Disclosure</sup>
Earnings per share [line items]	line items	
Basic earnings per share [abstract]		
Basic earnings (loss) per share from continuing operations	X.XX <sub>duration</sub>	IAS 33.66 <sup>Disclosure</sup> , IAS 33.67 <sup>Disclosure</sup>
Basic earnings (loss) per share from discontinued operations	X.XX <sub>duration</sub>	IAS 33.67 <sup>Disclosure</sup> , IAS 33.68 <sup>Disclosure</sup>
Total basic earnings (loss) per share	X.XX <sub>duration</sub>	IAS 33.66 <sup>Disclosure</sup> , IAS 33.67 <sup>Disclosure</sup>
Diluted earnings per share [abstract]		
Diluted earnings (loss) per share from continuing operations	X.XX <sub>duration</sub>	IAS 33.66 <sup>Disclosure</sup> , IAS 33.67 <sup>Disclosure</sup>
Diluted earnings (loss) per share from discontinued operations	X.XX <sub>duration</sub>	IAS 33.67 <sup>Disclosure</sup> , IAS 33.68 <sup>Disclosure</sup>
Total diluted earnings (loss) per share	X.XX <sub>duration</sub>	IAS 33.66 <sup>Disclosure</sup> , IAS 33.67 <sup>Disclosure</sup>
<b>[320000] Statement of comprehensive income, profit or loss, by nature of expense</b>		
Profit or loss [abstract]		
Profit (loss) [abstract]		
Revenue	X <sub>duration, credit</sub>	IAS 1.102 <sup>Example</sup> , IAS 1.103 <sup>Example</sup> , IAS 1.82 a <sup>Disclosure</sup> , IFRS 12.B10 b <sup>Example</sup> , IFRS 12.B12 b (v) <sup>Disclosure</sup> , IFRS 5.33 b (i) <sup>Disclosure</sup> , IFRS 8.23 a <sup>Disclosure</sup> , IFRS 8.28 a <sup>Disclosure</sup> , IFRS 8.32 <sup>Disclosure</sup> , IFRS 8.33 a <sup>Disclosure</sup> , IFRS 8.34 <sup>Disclosure</sup>
Interest revenue calculated using effective interest method	X <sub>duration, credit</sub>	IAS 1.82 a <sup>Disclosure</sup> , Effective 2023-01-01 IAS 1.82 a (i) <sup>Disclosure</sup>
Insurance revenue	X <sub>duration, credit</sub>	Effective 2023-01-01 IAS 1.82 a (ii) <sup>Disclosure</sup> , Effective 2023-01-01 IFRS 17.106 <sup>Disclosure</sup> , Effective 2023-01-01 IFRS 17.80 a <sup>Disclosure</sup>
Other income	X <sub>duration, credit</sub>	IAS 1.102 <sup>Example</sup> , IAS 1.103 <sup>Example</sup> , IAS 26.35 b (iv) <sup>Disclosure</sup>
Increase (decrease) in inventories of finished goods and work in progress	(X) <sub>duration, debit</sub>	IAS 1.102 <sup>Example</sup> , IAS 1.99 <sup>Disclosure</sup>
Other work performed by entity and capitalised	X <sub>duration, credit</sub>	IAS 1.85 <sup>Common practice</sup> , IAS 1.1G6 <sup>Example</sup>
Raw materials and consumables used	(X) <sub>duration, debit</sub>	IAS 1.102 <sup>Example</sup> , IAS 1.99 <sup>Disclosure</sup>
Employee benefits expense	(X) <sub>duration, debit</sub>	IAS 1.102 <sup>Example</sup> , IAS 1.104 <sup>Disclosure</sup> , IAS 1.99 <sup>Disclosure</sup>
Depreciation and amortisation expense	(X) <sub>duration, debit</sub>	IAS 1.102 <sup>Example</sup> , IAS 1.104 <sup>Disclosure</sup> , IAS 1.99 <sup>Disclosure</sup> , IFRS 12.B13 d <sup>Disclosure</sup> , IFRS 8.23 e <sup>Disclosure</sup> , IFRS 8.28 e <sup>Disclosure</sup>
Reversal of impairment loss (impairment loss) recognised in profit or loss	(X) <sub>duration, debit</sub>	IAS 1.99 <sup>Disclosure</sup>
Other expenses	(X) <sub>duration, debit</sub>	IAS 1.102 <sup>Example</sup> , IAS 1.99 <sup>Disclosure</sup>
Other gains (losses)	X <sub>duration, credit</sub>	IAS 1.102 <sup>Common practice</sup> , IAS 1.103 <sup>Common practice</sup>
Insurance service expenses from insurance contracts issued	(X) <sub>duration, debit</sub>	Effective 2023-01-01 IAS 1.82 ab <sup>Disclosure</sup> , Effective 2023-01-01 IFRS 17.80 a <sup>Disclosure</sup>
Income (expenses) from reinsurance contracts held, other than finance income (expenses)	X <sub>duration, credit</sub>	Effective 2023-01-01 IAS 1.82 ac <sup>Disclosure</sup> , Effective 2023-01-01 IFRS 17.86 <sup>Disclosure</sup>
Profit (loss) from operating activities	X <sub>duration, credit</sub>	IAS 1.85 <sup>Common practice</sup> , IAS 32.IE33 <sup>Example</sup>
Difference between carrying amount of dividends payable and carrying amount of non-cash assets distributed	X <sub>duration, credit</sub>	IFRIC 17.15 <sup>Disclosure</sup>
Gains (losses) on net monetary position	X <sub>duration, credit</sub>	IAS 29.9 <sup>Disclosure</sup>
Gain (loss) arising from derecognition of financial assets measured at amortised cost	X <sub>duration, credit</sub>	IAS 1.82 aa <sup>Disclosure</sup>
Finance income	X <sub>duration, credit</sub>	IAS 1.85 <sup>Common practice</sup>
Finance costs	(X) <sub>duration, debit</sub>	IAS 1.82 b <sup>Disclosure</sup>
Impairment gain and reversal of impairment loss (impairment loss) determined in accordance with IFRS 9	(X) <sub>duration, debit</sub>	IAS 1.82 ba <sup>Disclosure</sup>
Insurance finance income (expenses) from insurance contracts issued recognised in profit or loss	X <sub>duration, credit</sub>	Effective 2023-01-01 IAS 1.82 bb <sup>Disclosure</sup> , Effective 2023-01-01 IFRS 17.80 b <sup>Disclosure</sup>

Finance income (expenses) from reinsurance contracts held recognised in profit or loss	X <sub>duration, credit</sub>	Effective 2023-01-01 IAS 1.82 bc Disclosure, Effective 2023-01-01 IFRS 17.82 Disclosure
Share of profit (loss) of associates and joint ventures accounted for using equity method	X <sub>duration, credit</sub>	IAS 1.82 c Disclosure, Effective on first application of IFRS 9 IFRS 4.39M b Disclosure, IFRS 8.23 g Disclosure, IFRS 8.28 e Disclosure
Other income (expense) from subsidiaries, jointly controlled entities and associates	X <sub>duration, credit</sub>	IAS 1.85 Common practice
Gains (losses) arising from difference between previous amortised cost and fair value of financial assets reclassified out of amortised cost into fair value through profit or loss measurement category	X <sub>duration, credit</sub>	IAS 1.82 ca Disclosure
Cumulative gain (loss) previously recognised in other comprehensive income arising from reclassification of financial assets out of fair value through other comprehensive income into fair value through profit or loss measurement category	X <sub>duration, credit</sub>	IAS 1.82 cb Disclosure
Hedging gains (losses) for hedge of group of items with offsetting risk positions	X <sub>duration, credit</sub>	IFRS 7.24C b (vi) Disclosure, IFRS 9.6.6.4 Disclosure
Profit (loss) before tax	X <sub>duration, credit</sub>	IAS 1.102 Example, IAS 1.103 Example, IFRS 5.33 b (i) Disclosure, IFRS 8.23 Example, IFRS 8.28 b Example
Tax income (expense)	(X) <sub>duration, debit</sub>	IAS 12.79 Disclosure, IAS 12.81 c (i) Disclosure, IAS 12.81 c (ii) Disclosure, IAS 1.82 d Disclosure, IAS 26.35 b (viii) Disclosure, IFRS 12.B13 g Disclosure, IFRS 8.23 h Disclosure
Profit (loss) from continuing operations	X <sub>duration, credit</sub>	IAS 1.81A a Disclosure, IFRS 12.B12 b (vi) Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure
Profit (loss) from discontinued operations	X <sub>duration, credit</sub>	IAS 1.82 ea Disclosure, IAS 1.98 e Disclosure, IFRS 12.B12 b (vii) Disclosure, IFRS 5.33 a Disclosure
Profit (loss)	X <sub>duration, credit</sub>	IAS 1.106 d (i) Disclosure, IAS 1.81A a Disclosure, IAS 7.18 b Disclosure, IFRS 1.24 b Disclosure, IFRS 12.B10 b Example, IFRS 1.32 a (ii) Disclosure, Effective 2023-01-01 IFRS 17.113 b Example, Effective on first application of IFRS 9 IFRS 4.39L e Example, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure
Profit (loss), attributable to [abstract]		
Profit (loss), attributable to owners of parent	X <sub>duration, credit</sub>	IAS 1.81B a (ii) Disclosure
Profit (loss), attributable to non-controlling interests	X <sub>duration, credit</sub>	IAS 1.81B a (i) Disclosure, IFRS 12.12 e Disclosure
Earnings per share [text block]	text block	IAS 33.66 Disclosure
Earnings per share [abstract]		
Earnings per share [table]	table	IAS 33.66 Disclosure
Classes of ordinary shares [axis]	axis	IAS 33.66 Disclosure
Ordinary shares [member]	member[default]	IAS 1.79 a Common practice, IAS 33.66 Disclosure
Earnings per share [line items]	line items	
Basic earnings per share [abstract]		
Basic earnings (loss) per share from continuing operations	X.XX <sub>duration</sub>	IAS 33.66 Disclosure, IAS 33.67 Disclosure
Basic earnings (loss) per share from discontinued operations	X.XX <sub>duration</sub>	IAS 33.67 Disclosure, IAS 33.68 Disclosure
Total basic earnings (loss) per share	X.XX <sub>duration</sub>	IAS 33.66 Disclosure, IAS 33.67 Disclosure
Diluted earnings per share [abstract]		
Diluted earnings (loss) per share from continuing operations	X.XX <sub>duration</sub>	IAS 33.66 Disclosure, IAS 33.67 Disclosure
Diluted earnings (loss) per share from discontinued operations	X.XX <sub>duration</sub>	IAS 33.67 Disclosure, IAS 33.68 Disclosure
Total diluted earnings (loss) per share	X.XX <sub>duration</sub>	IAS 33.66 Disclosure, IAS 33.67 Disclosure
<b>[410000] Statement of comprehensive income, OCI components presented net of tax</b>		
Statement of comprehensive income [abstract]		
Profit (loss)	X <sub>duration, credit</sub>	IAS 1.106 d (i) Disclosure, IAS 1.81A a Disclosure, IAS 7.18 b Disclosure, IFRS 1.24 b Disclosure, IFRS 12.B10 b Example, IFRS 1.32 a (ii) Disclosure, Effective 2023-01-01 IFRS 17.113 b Example, Effective on first application of IFRS 9 IFRS 4.39L e Example, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure
Other comprehensive income [abstract]		
Components of other comprehensive income that will not be reclassified to profit or loss, net of tax [abstract]		
Other comprehensive income, net of tax, gains (losses) from investments in equity instruments	X <sub>duration, credit</sub>	IAS 1.7 Disclosure, IAS 1.91 a Disclosure
Other comprehensive income, net of tax, gains (losses) on revaluation of property, plant and equipment, right-of-use assets and intangible assets	X <sub>duration, credit</sub>	IAS 1.7 Disclosure, IAS 1.91 a Disclosure

Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans	X <sub>duration, credit</sub>	IAS 1.7 Disclosure, IAS 19.135 b Common practice, IAS 1.91 a Disclosure
Other comprehensive income, net of tax, exchange differences on translation, other than translation of foreign operations	X <sub>duration, credit</sub>	IAS 1.91 a Disclosure
Other comprehensive income, net of tax, change in fair value of financial liability attributable to change in credit risk of liability	X <sub>duration, credit</sub>	IAS 1.7 Disclosure, IAS 1.91 a Disclosure
Other comprehensive income, net of tax, gains (losses) on hedging instruments that hedge investments in equity instruments	X <sub>duration, credit</sub>	IAS 1.7 Disclosure, IAS 1.91 a Disclosure
Other comprehensive income, net of tax, insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will not be reclassified to profit or loss	X <sub>duration, credit</sub>	Effective 2023-01-01 IAS 1.7 Disclosure, Effective 2023-01-01 IAS 1.91 a Disclosure, Effective 2023-01-01 IFRS 17.90 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 <sub>duration, credit</sub>	IAS 1.82A Disclosure
Total other comprehensive income that will not be reclassified to profit or loss, net of tax	X <sub>duration, credit</sub>	IAS 1.82A Example, IAS 1.IG6 Example
Components of other comprehensive income that will be reclassified to profit or loss, net of tax [abstract]		
Exchange differences on translation [abstract]		
Gains (losses) on exchange differences on translation of foreign operations, net of tax	X <sub>duration, credit</sub>	IAS 1.91 a Disclosure
Reclassification adjustments on exchange differences on translation of foreign operations, net of tax	(X) <sub>duration, debit</sub>	IAS 1.92 Disclosure, IAS 21.48 Disclosure
Other comprehensive income, net of tax, exchange differences on translation of foreign operations	X <sub>duration, credit</sub>	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 <sub>duration, credit</sub>	Expiry date 2023-01-01 IAS 1.91 a Disclosure, Expiry date 2023-01-01 IFRS 7.20 a (ii) Disclosure
Reclassification adjustments on available-for-sale financial assets, net of tax	(X) <sub>duration, debit</sub>	Expiry date 2023-01-01 IAS 1.92 Disclosure, Expiry date 2023-01-01 IFRS 7.20 a (ii) Disclosure
Other comprehensive income, net of tax, available-for-sale financial assets	X <sub>duration, credit</sub>	Expiry date 2023-01-01 IAS 1.7 Disclosure, Expiry date 2023-01-01 IAS 1.91 a Disclosure
Cash flow hedges [abstract]		
Gains (losses) on cash flow hedges, net of tax	X <sub>duration, credit</sub>	IAS 1.91 a Disclosure, Expiry date 2023-01-01 IFRS 7.23 c Disclosure, IFRS 7.24C b (i) Disclosure, IFRS 7.24E a Disclosure
Reclassification adjustments on cash flow hedges, net of tax	(X) <sub>duration, debit</sub>	IAS 1.92 Disclosure, Expiry date 2023-01-01 IFRS 7.23 d Disclosure, IFRS 7.24C b (iv) Disclosure, IFRS 7.24E a Disclosure
Amounts removed from equity and included in carrying amount of non-financial asset (liability) whose acquisition or incurrence was hedged highly probable forecast transaction, net of tax	(X) <sub>duration, debit</sub>	Expiry date 2023-01-01 IFRS 7.23 e Disclosure
Other comprehensive income, net of tax, cash flow hedges	X <sub>duration, credit</sub>	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 <sub>duration, credit</sub>	IAS 1.91 a Disclosure, IAS 39.102 a Disclosure, IFRS 7.24C b (i) Disclosure, IFRS 7.24E a Disclosure, IFRS 9.6.5.13 a Disclosure
Reclassification adjustments on hedges of net investments in foreign operations, net of tax	(X) <sub>duration, debit</sub>	IAS 1.92 Disclosure, IAS 39.102 Disclosure, IFRS 7.24C b (iv) Disclosure, IFRS 7.24E a Disclosure, IFRS 9.6.5.14 Disclosure
Other comprehensive income, net of tax, hedges of net investments in foreign operations	X <sub>duration, credit</sub>	IAS 1.91 a Disclosure, IAS 39.102 a Disclosure, IFRS 9.6.5.13 a Disclosure
Cost of hedging [abstract]		
Change in value of time value of options [abstract]		
Gains (losses) on change in value of time value of options, net of tax	X <sub>duration, credit</sub>	IAS 1.91 a Disclosure
Reclassification adjustments on change in value of time value of options, net of tax	(X) <sub>duration, debit</sub>	IAS 1.92 Disclosure
Other comprehensive income, net of tax, change in value of time value of options	X <sub>duration, credit</sub>	IAS 1.7 Disclosure, IAS 1.91 a Disclosure
Change in value of forward elements of forward contracts [abstract]		
Gains (losses) on change in value of forward elements of forward contracts, net of tax	X <sub>duration, credit</sub>	IAS 1.91 a Disclosure
Reclassification adjustments on change in value of forward elements of forward contracts, net of tax	(X) <sub>duration, debit</sub>	IAS 1.92 Disclosure
Other comprehensive income, net of tax, change in value of forward elements of forward contracts	X <sub>duration, credit</sub>	IAS 1.7 Disclosure, IAS 1.91 a Disclosure
Change in value of foreign currency basis spreads [abstract]		

Gains (losses) on change in value of foreign currency basis spreads, net of tax	X <sub>duration, credit</sub>	IAS 1.91 a Disclosure
Reclassification adjustments on change in value of foreign currency basis spreads, net of tax	(X) <sub>duration, debit</sub>	IAS 1.92 Disclosure
Other comprehensive income, net of tax, change in value of foreign currency basis spreads	X <sub>duration, credit</sub>	IAS 1.7 Disclosure, IAS 1.91 a Disclosure
Financial assets measured at fair value through other comprehensive income [abstract]		
Gains (losses) on financial assets measured at fair value through other comprehensive income, net of tax	X <sub>duration, credit</sub>	IAS 1.91 a Disclosure
Reclassification adjustments on financial assets measured at fair value through other comprehensive income, net of tax	(X) <sub>duration, debit</sub>	IAS 1.92 Disclosure
Amounts removed from equity and adjusted against fair value of financial assets on reclassification out of fair value through other comprehensive income measurement category, net of tax	(X) <sub>duration, debit</sub>	IFRS 9.5.6.5 Disclosure
Other comprehensive income, net of tax, financial assets measured at fair value through other comprehensive income	X <sub>duration, credit</sub>	IAS 1.7 Disclosure, IAS 1.91 a Disclosure
Insurance finance income (expenses) from insurance contracts issued excluded from profit or loss [abstract]		
Insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will be reclassified to profit or loss, net of tax	X <sub>duration, credit</sub>	Effective 2023-01-01 IAS 1.91 a Disclosure, Effective 2023-01-01 IFRS 17.80 b Disclosure, Effective 2023-01-01 IFRS 17.90 Disclosure
Reclassification adjustments on insurance finance income (expenses) from insurance contracts issued excluded from profit or loss, net of tax	(X) <sub>duration, debit</sub>	Effective 2023-01-01 IAS 1.92 Disclosure, Effective 2023-01-01 IFRS 17.91 a Disclosure, Effective 2023-01-01 IFRS 17.B135 a Disclosure
Other comprehensive income, net of tax, insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will be reclassified to profit or loss	X <sub>duration, credit</sub>	Effective 2023-01-01 IAS 1.7 Disclosure, Effective 2023-01-01 IAS 1.91 a Disclosure, Effective 2023-01-01 IFRS 17.90 Disclosure
Finance income (expenses) from reinsurance contracts held excluded from profit or loss [abstract]		
Finance income (expenses) from reinsurance contracts held excluded from profit or loss, net of tax	X <sub>duration, credit</sub>	Effective 2023-01-01 IAS 1.91 a Disclosure, Effective 2023-01-01 IFRS 17.82 Disclosure, Effective 2023-01-01 IFRS 17.90 Disclosure
Reclassification adjustments on finance income (expenses) from reinsurance contracts held excluded from profit or loss, net of tax	(X) <sub>duration, debit</sub>	Effective 2023-01-01 IAS 1.92 Disclosure, Effective 2023-01-01 IFRS 17.82 Disclosure, Effective 2023-01-01 IFRS 17.91 a Disclosure, Effective 2023-01-01 IFRS 17.B135 a Disclosure
Other comprehensive income, net of tax, finance income (expenses) from reinsurance contracts held excluded from profit or loss	X <sub>duration, credit</sub>	Effective 2023-01-01 IAS 1.7 Disclosure, Effective 2023-01-01 IAS 1.91 a Disclosure, Effective 2023-01-01 IFRS 17.82 Disclosure, Effective 2023-01-01 IFRS 17.90 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 <sub>duration, credit</sub>	IAS 1.82A Disclosure
Total other comprehensive income that will be reclassified to profit or loss, net of tax	X <sub>duration, credit</sub>	IAS 1.82A Example, IAS 1.IG6 Example
Total other comprehensive income	X <sub>duration, credit</sub>	IAS 1.106 d (ii) Disclosure, IAS 1.81A b Disclosure, IAS 1.91 a Disclosure, IFRS 12.B12 b (viii) Disclosure
Total comprehensive income	X <sub>duration, credit</sub>	IAS 1.106 a Disclosure, IAS 1.81A c Disclosure, IFRS 1.24 b Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (ix) Disclosure, IFRS 1.32 a (ii) Disclosure
Comprehensive income attributable to [abstract]		
Comprehensive income, attributable to owners of parent	X <sub>duration, credit</sub>	IAS 1.106 a Disclosure, IAS 1.81B b (ii) Disclosure
Comprehensive income, attributable to non-controlling interests	X <sub>duration, credit</sub>	IAS 1.106 a Disclosure, IAS 1.81B b (i) Disclosure
<b>[420000] Statement of comprehensive income, OCI components presented before tax</b>		
Statement of comprehensive income [abstract]		
Profit (loss)	X <sub>duration, credit</sub>	IAS 1.106 d (i) Disclosure, IAS 1.81A a Disclosure, IAS 7.18 b Disclosure, IFRS 1.24 b Disclosure, IFRS 12.B10 b Example, IFRS 1.32 a (ii) Disclosure, Effective 2023-01-01 IFRS 17.113 b Example, Effective on first application of IFRS 9 IFRS 4.39L e Example, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure
Other comprehensive income [abstract]		
Components of other comprehensive income that will not be reclassified to profit or loss, before tax [abstract]		
Other comprehensive income, before tax, gains (losses) from investments in equity instruments	X <sub>duration, credit</sub>	IAS 1.7 Disclosure, IAS 1.91 b Disclosure, IFRS 7.20 a (vii) Disclosure
Other comprehensive income, before tax, gains (losses) on revaluation of property, plant and equipment, right-of-use assets and intangible assets	X <sub>duration, credit</sub>	IAS 1.7 Disclosure, IAS 1.91 b Disclosure
Other comprehensive income, before tax, gains (losses) on remeasurements of defined benefit plans	X <sub>duration, credit</sub>	IAS 1.7 Disclosure, IAS 19.135 b Common practice, IAS 1.91 b Disclosure

Other comprehensive income, before tax, exchange differences on translation, other than translation of foreign operations	X <sub>duration, credit</sub>	IAS 1.91 b Disclosure
Other comprehensive income, before tax, change in fair value of financial liability attributable to change in credit risk of liability	X <sub>duration, credit</sub>	IAS 1.7 Disclosure, IAS 1.91 b Disclosure
Other comprehensive income, before tax, gains (losses) on hedging instruments that hedge investments in equity instruments	X <sub>duration, credit</sub>	IAS 1.7 Disclosure, IAS 1.91 b Disclosure
Other comprehensive income, before tax, insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will not be reclassified to profit or loss	X <sub>duration, credit</sub>	Effective 2023-01-01 IAS 1.7 Disclosure, Effective 2023-01-01 IAS 1.91 b Disclosure, Effective 2023-01-01 IFRS 17.90 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 <sub>duration, credit</sub>	IAS 1.82A Disclosure
Total other comprehensive income that will not be reclassified to profit or loss, before tax	X <sub>duration, credit</sub>	IAS 1.82A Common practice, IAS 1.IG6 Common practice
Components of other comprehensive income that will be reclassified to profit or loss, before tax [abstract]		
Exchange differences on translation [abstract]		
Gains (losses) on exchange differences on translation of foreign operations, before tax	X <sub>duration, credit</sub>	IAS 1.91 b Disclosure
Reclassification adjustments on exchange differences on translation of foreign operations, before tax	(X) <sub>duration, debit</sub>	IAS 1.92 Disclosure, IAS 21.48 Disclosure
Other comprehensive income, before tax, exchange differences on translation of foreign operations	X <sub>duration, credit</sub>	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 <sub>duration, credit</sub>	Expiry date 2023-01-01 IAS 1.91 b Disclosure, Expiry date 2023-01-01 IFRS 7.20 a (ii) Disclosure
Reclassification adjustments on available-for-sale financial assets, before tax	(X) <sub>duration, debit</sub>	Expiry date 2023-01-01 IAS 1.92 Disclosure, Expiry date 2023-01-01 IFRS 7.20 a (ii) Disclosure
Other comprehensive income, before tax, available-for-sale financial assets	X <sub>duration, credit</sub>	Expiry date 2023-01-01 IAS 1.7 Disclosure, Expiry date 2023-01-01 IAS 1.91 b Disclosure
Cash flow hedges [abstract]		
Gains (losses) on cash flow hedges, before tax	X <sub>duration, credit</sub>	IAS 1.91 b Disclosure, Expiry date 2023-01-01 IFRS 7.23 c Disclosure
Reclassification adjustments on cash flow hedges, before tax	(X) <sub>duration, debit</sub>	IAS 1.92 Disclosure, Expiry date 2023-01-01 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) <sub>duration, debit</sub>	Expiry date 2023-01-01 IFRS 7.23 e Disclosure
Other comprehensive income, before tax, cash flow hedges	X <sub>duration, credit</sub>	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 <sub>duration, credit</sub>	IAS 1.91 b Disclosure, IAS 39.102 a Disclosure, IFRS 9.6.5.13 a Disclosure
Reclassification adjustments on hedges of net investments in foreign operations, before tax	(X) <sub>duration, debit</sub>	IAS 1.92 Disclosure, IAS 39.102 Disclosure, IFRS 9.6.5.14 Disclosure
Other comprehensive income, before tax, hedges of net investments in foreign operations	X <sub>duration, credit</sub>	IAS 1.91 b Disclosure, IAS 39.102 a Disclosure, IFRS 9.6.5.13 a Disclosure
Cost of hedging [abstract]		
Change in value of time value of options [abstract]		
Gains (losses) on change in value of time value of options, before tax	X <sub>duration, credit</sub>	IAS 1.91 b Disclosure
Reclassification adjustments on change in value of time value of options, before tax	(X) <sub>duration, debit</sub>	IAS 1.92 Disclosure
Other comprehensive income, before tax, change in value of time value of options	X <sub>duration, credit</sub>	IAS 1.7 Disclosure, IAS 1.91 b Disclosure
Change in value of forward elements of forward contracts [abstract]		
Gains (losses) on change in value of forward elements of forward contracts, before tax	X <sub>duration, credit</sub>	IAS 1.91 b Disclosure
Reclassification adjustments on change in value of forward elements of forward contracts, before tax	(X) <sub>duration, debit</sub>	IAS 1.92 Disclosure
Other comprehensive income, before tax, change in value of forward elements of forward contracts	X <sub>duration, credit</sub>	IAS 1.7 Disclosure, IAS 1.91 b Disclosure
Change in value of foreign currency basis spreads [abstract]		
Gains (losses) on change in value of foreign currency basis spreads, before tax	X <sub>duration, credit</sub>	IAS 1.91 b Disclosure
Reclassification adjustments on change in value of foreign currency basis spreads, before tax	(X) <sub>duration, debit</sub>	IAS 1.92 Disclosure
Other comprehensive income, before tax, change in value of foreign currency basis spreads	X <sub>duration, credit</sub>	IAS 1.7 Disclosure, IAS 1.91 b Disclosure
Financial assets measured at fair value through other comprehensive income [abstract]		
Gains (losses) on financial assets measured at fair value through other comprehensive income, before tax	X <sub>duration, credit</sub>	IAS 1.91 b Disclosure, IFRS 7.20 a (viii) Disclosure

Reclassification adjustments on financial assets measured at fair value through other comprehensive income, before tax	(X) <sub>duration, debit</sub>	IAS 1.92 Disclosure, IFRS 7.20 a (viii) Disclosure
Amounts removed from equity and adjusted against fair value of financial assets on reclassification out of fair value through other comprehensive income measurement category, before tax	(X) <sub>duration, debit</sub>	IFRS 9.5.6.5 Disclosure
Other comprehensive income, before tax, financial assets measured at fair value through other comprehensive income	X <sub>duration, credit</sub>	IAS 1.7 Disclosure, IAS 1.91 b Disclosure, IFRS 7.20 a (viii) Disclosure
Insurance finance income (expenses) from insurance contracts issued excluded from profit or loss [abstract]		
Insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will be reclassified to profit or loss, before tax	X <sub>duration, credit</sub>	Effective 2023-01-01 IAS 1.91 b Disclosure, Effective 2023-01-01 IFRS 17.80 b Disclosure, Effective 2023-01-01 IFRS 17.90 Disclosure
Reclassification adjustments on insurance finance income (expenses) from insurance contracts issued excluded from profit or loss, before tax	(X) <sub>duration, debit</sub>	Effective 2023-01-01 IAS 1.92 Disclosure, Effective 2023-01-01 IFRS 17.91 a Disclosure, Effective 2023-01-01 IFRS 17.B135 a Disclosure
Other comprehensive income, before tax, insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will be reclassified to profit or loss	X <sub>duration, credit</sub>	Effective 2023-01-01 IAS 1.7 Disclosure, Effective 2023-01-01 IAS 1.91 b Disclosure, Effective 2023-01-01 IFRS 17.90 Disclosure
Finance income (expenses) from reinsurance contracts held excluded from profit or loss [abstract]		
Finance income (expenses) from reinsurance contracts held excluded from profit or loss, before tax	X <sub>duration, credit</sub>	Effective 2023-01-01 IAS 1.91 b Disclosure, Effective 2023-01-01 IFRS 17.82 Disclosure, Effective 2023-01-01 IFRS 17.90 Disclosure
Reclassification adjustments on finance income (expenses) from reinsurance contracts held excluded from profit or loss, before tax	(X) <sub>duration, debit</sub>	Effective 2023-01-01 IAS 1.92 Disclosure, Effective 2023-01-01 IFRS 17.82 Disclosure, Effective 2023-01-01 IFRS 17.91 a Disclosure, Effective 2023-01-01 IFRS 17.B135 a Disclosure
Other comprehensive income, before tax, finance income (expenses) from reinsurance contracts held excluded from profit or loss	X <sub>duration, credit</sub>	Effective 2023-01-01 IAS 1.7 Disclosure, Effective 2023-01-01 IAS 1.91 b Disclosure, Effective 2023-01-01 IFRS 17.82 Disclosure, Effective 2023-01-01 IFRS 17.90 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 <sub>duration, credit</sub>	IAS 1.82A Disclosure
Total other comprehensive income that will be reclassified to profit or loss, before tax	X <sub>duration, credit</sub>	IAS 1.82A Common practice, IAS 1.IG6 Common practice
Total other comprehensive income, before tax	X <sub>duration, credit</sub>	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 included in other comprehensive income	(X) <sub>duration, debit</sub>	IAS 12.81 ab Disclosure, IAS 1.90 Disclosure
Income tax relating to changes in revaluation surplus of property, plant and equipment, right-of-use assets and intangible assets included in other comprehensive income	(X) <sub>duration, debit</sub>	IAS 12.81 ab Disclosure, IAS 1.90 Disclosure
Income tax relating to remeasurements of defined benefit plans included in other comprehensive income	(X) <sub>duration, debit</sub>	IAS 12.81 ab Disclosure, IAS 1.90 Disclosure
Income tax relating to exchange differences on translation other than translation of foreign operations included in other comprehensive income	(X) <sub>duration, debit</sub>	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 included in other comprehensive income	(X) <sub>duration, debit</sub>	IAS 12.81 ab Disclosure, IAS 1.90 Disclosure
Income tax relating to hedges of investments in equity instruments included in other comprehensive income	(X) <sub>duration, debit</sub>	IAS 12.81 ab Disclosure, IAS 1.90 Disclosure
Income tax relating to insurance finance income (expenses) from insurance contracts issued included in other comprehensive income that will not be reclassified to profit or loss	(X) <sub>duration, debit</sub>	Effective 2023-01-01 IAS 12.81 ab Disclosure, Effective 2023-01-01 IAS 1.90 Disclosure, Effective 2023-01-01 IFRS 17.90 Disclosure
Aggregated income tax relating to components of other comprehensive income that will not be reclassified to profit or loss	(X) <sub>duration, debit</sub>	IAS 1.91 Disclosure
Income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method that will not be reclassified to profit or loss	(X) <sub>duration, debit</sub>	IAS 1.91 Disclosure
Income tax relating to components of other comprehensive income that will be reclassified to profit or loss [abstract]		
Income tax relating to exchange differences on translation of foreign operations included in other comprehensive income	(X) <sub>duration, debit</sub>	IAS 12.81 ab Disclosure, IAS 1.90 Disclosure
Income tax relating to available-for-sale financial assets included in other comprehensive income	(X) <sub>duration, debit</sub>	Expiry date 2023-01-01 IAS 12.81 ab Disclosure, Expiry date 2023-01-01 IAS 1.90 Disclosure
Income tax relating to cash flow hedges included in other comprehensive income	(X) <sub>duration, debit</sub>	IAS 12.81 ab Disclosure, IAS 1.90 Disclosure
Income tax relating to hedges of net investments in foreign operations included in other comprehensive income	(X) <sub>duration, debit</sub>	IAS 12.81 ab Disclosure, IAS 1.90 Disclosure
Income tax relating to change in value of time value of options included in other comprehensive income	(X) <sub>duration, debit</sub>	IAS 12.81 ab Disclosure, IAS 1.90 Disclosure
Income tax relating to change in value of forward elements of forward contracts included in other comprehensive income	(X) <sub>duration, debit</sub>	IAS 12.81 ab Disclosure, IAS 1.90 Disclosure
Income tax relating to change in value of foreign currency basis spreads included in other comprehensive income	(X) <sub>duration, debit</sub>	IAS 12.81 ab Disclosure, IAS 1.90 Disclosure



Income tax relating to financial assets measured at fair value through other comprehensive income included in other comprehensive income	(X) <sub>duration, debit</sub>	IAS 12.81 ab Disclosure, IAS 1.90 Disclosure
Income tax relating to insurance finance income (expenses) from insurance contracts issued included in other comprehensive income that will be reclassified to profit or loss	(X) <sub>duration, debit</sub>	Effective 2023-01-01 IAS 12.81 ab Disclosure, Effective 2023-01-01 IAS 1.90 Disclosure, Effective 2023-01-01 IFRS 17.90 Disclosure
Income tax relating to finance income (expenses) from reinsurance contracts held included in other comprehensive income	(X) <sub>duration, debit</sub>	Effective 2023-01-01 IAS 12.81 ab Disclosure, Effective 2023-01-01 IAS 1.90 Disclosure, Effective 2023-01-01 IFRS 17.82 Disclosure, Effective 2023-01-01 IFRS 17.90 Disclosure
Aggregated income tax relating to components of other comprehensive income that will be reclassified to profit or loss	(X) <sub>duration, debit</sub>	IAS 1.91 Disclosure
Income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method that will be reclassified to profit or loss	(X) <sub>duration, debit</sub>	IAS 1.91 Disclosure
Total other comprehensive income	X <sub>duration, credit</sub>	IAS 1.106 d (ii) Disclosure, IAS 1.81A b Disclosure, IAS 1.91 a Disclosure, IFRS 12.B12 b (viii) Disclosure
Total comprehensive income	X <sub>duration, credit</sub>	IAS 1.106 a Disclosure, IAS 1.81A c Disclosure, IFRS 1.24 b Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (ix) Disclosure, IFRS 1.32 a (ii) Disclosure
Comprehensive income attributable to [abstract]		
Comprehensive income, attributable to owners of parent	X <sub>duration, credit</sub>	IAS 1.106 a Disclosure, IAS 1.81B b (ii) Disclosure
Comprehensive income, attributable to non-controlling interests	X <sub>duration, credit</sub>	IAS 1.106 a Disclosure, IAS 1.81B b (i) Disclosure
<b>[610000] Statement of changes in equity</b>		
Statement of changes in equity [abstract]		
Statement of changes in equity [table]	table	IAS 1.106 Disclosure
Components of equity [axis]	axis	IAS 1.106 Disclosure
Equity [member]	member[default]	IAS 1.106 Disclosure
Equity attributable to owners of parent [member]	member	IAS 1.106 Disclosure
Issued capital [member]	member	IAS 1.106 Disclosure
Share premium [member]	member	IAS 1.106 Disclosure
Treasury shares [member]	member	IAS 1.106 Disclosure
Other equity interest [member]	member	IAS 1.106 Disclosure
Other reserves [member]	member	IAS 1.106 Disclosure, IAS 1.79 b Disclosure
Accumulated other comprehensive income [member]	member	IAS 1.108 Common practice
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, IFRS 9.6.5.11 Disclosure
Reserve of gains and losses on hedging instruments that hedge investments in equity instruments [member]	member	IAS 1.108 Example
Reserve of change in value of time value of options [member]	member	IAS 1.108 Example, IFRS 9.6.5.15 Disclosure
Reserve of change in value of forward elements of forward contracts [member]	member	IAS 1.108 Example, IFRS 9.6.5.16 Disclosure
Reserve of change in value of foreign currency basis spreads [member]	member	IAS 1.108 Example, IFRS 9.6.5.16 Disclosure
Reserve of gains and losses on financial assets measured at fair value through other comprehensive income [member]	member	IAS 1.108 Example
Reserve of insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will be reclassified to profit or loss [member]	member	Effective 2023-01-01 IAS 1.108 Example
Reserve of insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will not be reclassified to profit or loss [member]	member	Effective 2023-01-01 IAS 1.108 Example
Reserve of finance income (expenses) from reinsurance contracts held excluded from profit or loss [member]	member	Effective 2023-01-01 IAS 1.108 Example
Reserve of gains and losses on remeasuring available-for-sale financial assets [member]	member	Expiry date 2023-01-01 IAS 1.108 Example
Reserve of remeasurements of defined benefit plans [member]	member	IAS 1.108 Example
Amount recognised in other comprehensive income and accumulated in equity relating to non-current assets or disposal groups held for sale [member]	member	IFRS 5 - Example 12 Example, IFRS 5.38 Disclosure
Reserve of gains and losses from investments in equity instruments [member]	member	IAS 1.108 Example
Reserve of change in fair value of financial liability attributable to change in credit risk of liability [member]	member	IAS 1.108 Example
Reserve of share-based payments [member]	member	IAS 1.108 Example
Reserve for catastrophe [member]	member	Expiry date 2023-01-01 IAS 1.108 Example, Expiry date 2023-01-01 IFRS 4.IG58 Disclosure

Reserve for equalisation [member]	member	Expiry date 2023-01-01 IAS 1.108 Example, Expiry date 2023-01-01 IFRS 4.IG58 Disclosure
Reserve of discretionary participation features [member]	member	Expiry date 2023-01-01 IAS 1.108 Example, Expiry date 2023-01-01 IFRS 4.34 b Disclosure, Expiry date 2023-01-01 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
Classes of share capital [axis]	axis	IAS 1.79 a Disclosure
Share capital [member]	member[default]	IAS 1.79 a Disclosure
Ordinary shares [member]	member	IAS 1.79 a Common practice, IAS 33.66 Disclosure
Preference shares [member]	member	IAS 1.79 a Common practice
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, Effective 2023-01-01 IFRS 17.113 b 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
Cumulative effect at date of initial application [axis]	axis	IAS 1.106 Common practice
Opening balance before adjustment, cumulative effect at date of initial application [member]	member[default]	IAS 1.106 Common practice
Increase (decrease) due to changes in accounting policy required by IFRSs, cumulative effect at date of initial application [member]	member	IAS 1.106 Common practice
Opening balance after adjustment, cumulative effect at date of initial application [member]	member	IAS 1.106 Common practice
Initially applied IFRSs [axis]	axis	IAS 8.28 Disclosure
Initially applied IFRSs [member]	member[default]	IAS 8.28 Disclosure
IFRS 15 [member]	member	IFRS 15.C8 a Disclosure
IFRS 17 [member]	member	Expiry date 2025-01-01 IFRS 17.C1 Disclosure, Effective 2023-01-01 IFRS 17.C3 Common practice
Statement of changes in equity [line items]	line items	
Equity at beginning of period	X <sub>instant, credit</sub>	IAS 1.55 Disclosure, IAS 1.78 e Disclosure, IFRS 1.24 a Disclosure, IFRS 1.32 a (i) Disclosure, IFRS 13.93 a Disclosure, IFRS 13.93 b Disclosure, IFRS 13.93 e Disclosure
Changes in equity [abstract]		
Comprehensive income [abstract]		
Profit (loss)	X <sub>duration, credit</sub>	IAS 1.106 d (i) Disclosure, IAS 1.81A a Disclosure, IAS 7.18 b Disclosure, IFRS 1.24 b Disclosure, IFRS 12.B10 b Example, IFRS 1.32 a (ii) Disclosure, Effective 2023-01-01 IFRS 17.113 b Example, Effective on first application of IFRS 9 IFRS 4.39L e Example, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure
Other comprehensive income	X <sub>duration, credit</sub>	IAS 1.106 d (ii) Disclosure, IAS 1.81A b Disclosure, IAS 1.91 a Disclosure, IFRS 12.B12 b (viii) Disclosure
Total comprehensive income	X <sub>duration, credit</sub>	IAS 1.106 a Disclosure, IAS 1.81A c Disclosure, IFRS 1.24 b Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (ix) Disclosure, IFRS 1.32 a (ii) Disclosure
Issue of equity	X <sub>duration, credit</sub>	IAS 1.106 d (iii) Disclosure
Dividends recognised as distributions to owners	(X) <sub>duration, debit</sub>	IAS 1.107 Disclosure
Increase through other contributions by owners, equity	X <sub>duration, credit</sub>	IAS 1.106 d (iii) Disclosure
Decrease through other distributions to owners, equity	(X) <sub>duration, debit</sub>	IAS 1.106 d (iii) Disclosure
Increase (decrease) through other changes, equity	X <sub>duration, credit</sub>	IAS 1.106 d Disclosure

Increase (decrease) through treasury share transactions, equity	X <sub>duration, credit</sub>	IAS 1.106 d Disclosure
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity	X <sub>duration, credit</sub>	IAS 1.106 d (iii) Disclosure
Increase (decrease) through share-based payment transactions, equity	X <sub>duration, credit</sub>	IAS 1.106 d (iii) Disclosure
Amount removed from reserve of cash flow hedges and included in initial cost or other carrying amount of non-financial asset (liability) or firm commitment for which fair value hedge accounting is applied	(X) <sub>duration, debit</sub>	IFRS 7.24E a Disclosure, IFRS 9.6.5.11 d (i) Disclosure
Amount removed from reserve of change in value of time value of options and included in initial cost or other carrying amount of non-financial asset (liability) or firm commitment for which fair value hedge accounting is applied	(X) <sub>duration, debit</sub>	IFRS 9.6.5.15 b (i) Disclosure
Amount removed from reserve of change in value of forward elements of forward contracts and included in initial cost or other carrying amount of non-financial asset (liability) or firm commitment for which fair value hedge accounting is applied	(X) <sub>duration, debit</sub>	IFRS 9.6.5.16 Disclosure
Amount removed from reserve of change in value of foreign currency basis spreads and included in initial cost or other carrying amount of non-financial asset (liability) or firm commitment for which fair value hedge accounting is applied	(X) <sub>duration, debit</sub>	IFRS 9.6.5.16 Disclosure
Total increase (decrease) in equity	X <sub>duration, credit</sub>	IAS 1.106 d Disclosure
Equity at end of period	X <sub>instant, credit</sub>	IAS 1.55 Disclosure, IAS 1.78 e Disclosure, IFRS 1.24 a Disclosure, IFRS 1.32 a (i) Disclosure, IFRS 13.93 a Disclosure, IFRS 13.93 b Disclosure, IFRS 13.93 e Disclosure
<b>[800100] Notes - Subclassifications of assets, liabilities and equities</b>		
Subclassifications of assets, liabilities and equities [abstract]		
Property, plant and equipment [abstract]		
Land and buildings [abstract]		
Land	X <sub>instant, debit</sub>	IAS 16.37 a Example
Buildings	X <sub>instant, debit</sub>	IAS 16.37 Common practice
Total land and buildings	X <sub>instant, debit</sub>	IAS 16.37 b Example
Machinery	X <sub>instant, debit</sub>	IAS 16.37 c Example
Vehicles [abstract]		
Ships	X <sub>instant, debit</sub>	IAS 16.37 d Example
Aircraft	X <sub>instant, debit</sub>	IAS 16.37 e Example
Motor vehicles	X <sub>instant, debit</sub>	IAS 16.37 f Example
Total vehicles	X <sub>instant, debit</sub>	IAS 16.37 Common practice
Fixtures and fittings	X <sub>instant, debit</sub>	IAS 16.37 g Example
Office equipment	X <sub>instant, debit</sub>	IAS 16.37 h Example
Bearer plants	X <sub>instant, debit</sub>	IAS 16.37 i Example
Tangible exploration and evaluation assets	X <sub>instant, debit</sub>	IFRS 6.25 Disclosure
Mining assets	X <sub>instant, debit</sub>	IAS 16.37 Common practice
Oil and gas assets	X <sub>instant, debit</sub>	IAS 16.37 Common practice
Construction in progress	X <sub>instant, debit</sub>	IAS 16.37 Common practice
Owner-occupied property measured using investment property fair value model	X <sub>instant, debit</sub>	Effective 2023-01-01 IAS 16.29B Disclosure
Other property, plant and equipment	X <sub>instant, debit</sub>	IAS 16.37 Common practice
Total property, plant and equipment	X <sub>instant, debit</sub>	IAS 1.54 a Disclosure, IAS 16.73 e Disclosure
Intangible assets and goodwill [abstract]		
Intangible assets other than goodwill [abstract]		
Brand names	X <sub>instant, debit</sub>	IAS 38.119 a Example
Intangible exploration and evaluation assets	X <sub>instant, debit</sub>	IAS 38.119 Common practice, IFRS 6.25 Disclosure
Mastheads and publishing titles	X <sub>instant, debit</sub>	IAS 38.119 b Example
Computer software	X <sub>instant, debit</sub>	IAS 38.119 c Example
Licences and franchises	X <sub>instant, debit</sub>	IAS 38.119 d Example
Copyrights, patents and other industrial property rights, service and operating rights	X <sub>instant, debit</sub>	IAS 38.119 e Example
Recipes, formulae, models, designs and prototypes	X <sub>instant, debit</sub>	IAS 38.119 f Example
Intangible assets under development	X <sub>instant, debit</sub>	IAS 38.119 g Example
Other intangible assets	X <sub>instant, debit</sub>	IAS 38.119 Common practice
Total intangible assets other than goodwill	X <sub>instant, debit</sub>	IAS 1.54 c Disclosure, IAS 38.118 e Disclosure
Goodwill	X <sub>instant, debit</sub>	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 <sub>instant, debit</sub>	IAS 1.55 Common practice
Investment property [abstract]		
Investment property completed	X <sub>instant, debit</sub>	IAS 1.112 c Common practice

Investment property under construction or development	X <sub>instant, debit</sub>	IAS 1.112 c Common practice
Total investment property	X <sub>instant, debit</sub>	IAS 1.54 b Disclosure, IAS 40.76 Disclosure, IAS 40.79 d Disclosure
Investments in subsidiaries, joint ventures and associates reported in separate financial statements [abstract]		
Investments in subsidiaries reported in separate financial statements	X <sub>instant, debit</sub>	IAS 27.10 Disclosure
Investments in joint ventures reported in separate financial statements	X <sub>instant, debit</sub>	IAS 27.10 Disclosure
Investments in associates reported in separate financial statements	X <sub>instant, debit</sub>	IAS 27.10 Disclosure
Total investments in subsidiaries, joint ventures and associates reported in separate financial statements	X <sub>instant, debit</sub>	IAS 27.10 Disclosure
Investments accounted for using equity method [abstract]		
Investments in associates accounted for using equity method	X <sub>instant, debit</sub>	IAS 1.55 Common practice
Investments in joint ventures accounted for using equity method	X <sub>instant, debit</sub>	IAS 1.55 Common practice
Total investments accounted for using equity method	X <sub>instant, debit</sub>	IAS 1.54 e Disclosure, IFRS 12.B16 Disclosure, IFRS 8.24 a Disclosure
Trade and other non-current receivables [abstract]		
Non-current trade receivables	X <sub>instant, debit</sub>	IAS 1.78 b Example
Non-current receivables due from related parties	X <sub>instant, debit</sub>	IAS 1.78 b Example
Non-current receivables due from associates	X <sub>instant, debit</sub>	IAS 1.78 b Common practice
Non-current receivables due from joint ventures	X <sub>instant, debit</sub>	IAS 1.78 b Common practice
Non-current prepayments and non-current accrued income other than non-current contract assets [abstract]		
Non-current prepayments	X <sub>instant, debit</sub>	IAS 1.78 b Example
Non-current lease prepayments	X <sub>instant, debit</sub>	IAS 1.55 Common practice
Non-current accrued income other than non-current contract assets	X <sub>instant, debit</sub>	IAS 1.55 Common practice, IAS 1.78 Common practice
Total non-current prepayments and non-current accrued income other than non-current contract assets	X <sub>instant, debit</sub>	IAS 1.55 Common practice, IAS 1.78 Common practice
Non-current receivables from taxes other than income tax	X <sub>instant, debit</sub>	IAS 1.78 b Common practice
Non-current value added tax receivables	X <sub>instant, debit</sub>	IAS 1.78 b Common practice
Non-current receivables from sale of properties	X <sub>instant, debit</sub>	IAS 1.78 b Common practice
Non-current receivables from rental of properties	X <sub>instant, debit</sub>	IAS 1.78 b Common practice
Other non-current receivables	X <sub>instant, debit</sub>	IAS 1.78 b Example
Total trade and other non-current receivables	X <sub>instant, debit</sub>	IAS 1.54 h Disclosure, IAS 1.78 b Disclosure
Non-current prepayments and non-current accrued income including non-current contract assets [abstract]		
Non-current prepayments	X <sub>instant, debit</sub>	IAS 1.78 b Example
Non-current lease prepayments	X <sub>instant, debit</sub>	IAS 1.55 Common practice
Non-current accrued income including non-current contract assets [abstract]		
Non-current contract assets	X <sub>instant, debit</sub>	IFRS 15.105 Disclosure
Non-current accrued income other than non-current contract assets	X <sub>instant, debit</sub>	IAS 1.55 Common practice, IAS 1.78 Common practice
Total non-current accrued income including non-current contract assets	X <sub>instant, debit</sub>	IAS 1.55 Common practice, IAS 1.78 Common practice
Total non-current prepayments and non-current accrued income including non-current contract assets	X <sub>instant, debit</sub>	IAS 1.55 Common practice, IAS 1.78 Common practice
Miscellaneous non-current assets [abstract]		
Non-current net defined benefit asset	X <sub>instant, debit</sub>	IAS 1.55 Common practice
Non-current restricted cash and cash equivalents	X <sub>instant, debit</sub>	IAS 1.55 Common practice
Non-current derivative financial assets	X <sub>instant, debit</sub>	IAS 1.55 Common practice
Non-current finance lease receivables	X <sub>instant, debit</sub>	IAS 1.55 Common practice
Non-current interest receivable	X <sub>instant, debit</sub>	IAS 1.112 c Common practice
Non-current programming assets	X <sub>instant, debit</sub>	IAS 1.55 Common practice
Non-current investments other than investments accounted for using equity method	X <sub>instant, debit</sub>	IAS 1.55 Common practice
Long-term deposits	X <sub>instant, debit</sub>	IAS 1.55 Common practice
Other non-current assets	X <sub>instant, debit</sub>	IAS 1.55 Common practice
Trade and other current receivables [abstract]		
Current trade receivables	X <sub>instant, debit</sub>	IAS 1.68 Example, IAS 1.78 b Example
Current receivables due from related parties	X <sub>instant, debit</sub>	IAS 1.78 b Example
Current receivables due from associates	X <sub>instant, debit</sub>	IAS 1.78 b Common practice
Current receivables due from joint ventures	X <sub>instant, debit</sub>	IAS 1.78 b Common practice

Current prepayments and current accrued income other than current contract assets [abstract]		
Current prepayments [abstract]		
Current advances to suppliers	X <sub>instant</sub> , debit	IAS 1.112 c Common practice
Current prepaid expenses	X <sub>instant</sub> , debit	IAS 1.112 c Common practice
Total current prepayments	X <sub>instant</sub> , debit	IAS 1.78 b Example
Current accrued income other than current contract assets	X <sub>instant</sub> , debit	IAS 1.55 Common practice, IAS 1.78 Common practice
Total current prepayments and current accrued income other than current contract assets	X <sub>instant</sub> , debit	IAS 1.55 Common practice, IAS 1.78 Common practice
Current receivables from taxes other than income tax	X <sub>instant</sub> , debit	IAS 1.78 b Common practice
Current value added tax receivables	X <sub>instant</sub> , debit	IAS 1.78 b Common practice
Current receivables from sale of properties	X <sub>instant</sub> , debit	IAS 1.78 b Common practice
Current receivables from rental of properties	X <sub>instant</sub> , debit	IAS 1.78 b Common practice
Other current receivables	X <sub>instant</sub> , debit	IAS 1.78 b Example
Total trade and other current receivables	X <sub>instant</sub> , debit	IAS 1.54 h Disclosure, IAS 1.78 b Disclosure
Current prepayments and current accrued income including current contract assets [abstract]		
Current prepayments [abstract]		
Current advances to suppliers	X <sub>instant</sub> , debit	IAS 1.112 c Common practice
Current prepaid expenses	X <sub>instant</sub> , debit	IAS 1.112 c Common practice
Total current prepayments	X <sub>instant</sub> , debit	IAS 1.78 b Example
Current accrued income including current contract assets [abstract]		
Current contract assets	X <sub>instant</sub> , debit	IFRS 15.105 Disclosure
Current accrued income other than current contract assets	X <sub>instant</sub> , debit	IAS 1.55 Common practice, IAS 1.78 Common practice
Total current accrued income including current contract assets	X <sub>instant</sub> , debit	IAS 1.55 Common practice, IAS 1.78 Common practice
Total current prepayments and current accrued income including current contract assets	X <sub>instant</sub> , debit	IAS 1.55 Common practice, IAS 1.78 Common practice
Trade and other receivables [abstract]		
Trade receivables	X <sub>instant</sub> , debit	IAS 1.78 b Example
Receivables due from related parties	X <sub>instant</sub> , debit	IAS 1.78 b Example
Receivables due from associates	X <sub>instant</sub> , debit	IAS 1.78 b Common practice
Receivables due from joint ventures	X <sub>instant</sub> , debit	IAS 1.78 b Common practice
Prepayments and accrued income other than contract assets [abstract]		
Prepayments	X <sub>instant</sub> , debit	IAS 1.78 b Example
Accrued income other than contract assets	X <sub>instant</sub> , debit	IAS 1.55 Common practice, IAS 1.78 Common practice
Total prepayments and accrued income other than contract assets	X <sub>instant</sub> , debit	IAS 1.55 Common practice, IAS 1.78 Common practice
Receivables from taxes other than income tax	X <sub>instant</sub> , debit	IAS 1.78 b Common practice
Value added tax receivables	X <sub>instant</sub> , debit	IAS 1.78 b Common practice
Receivables from sale of properties	X <sub>instant</sub> , debit	IAS 1.78 b Common practice
Receivables from rental of properties	X <sub>instant</sub> , debit	IAS 1.78 b Common practice
Other receivables	X <sub>instant</sub> , debit	IAS 1.78 b Example
Total trade and other receivables	X <sub>instant</sub> , debit	IAS 1.54 h Disclosure, IAS 1.78 b Disclosure
Prepayments and accrued income including contract assets [abstract]		
Prepayments	X <sub>instant</sub> , debit	IAS 1.78 b Example
Accrued income including contract assets [abstract]		
Contract assets	X <sub>instant</sub> , debit	IFRS 15.105 Disclosure, IFRS 15.116 a Disclosure
Accrued income other than contract assets	X <sub>instant</sub> , debit	IAS 1.55 Common practice, IAS 1.78 Common practice
Total accrued income including contract assets	X <sub>instant</sub> , debit	IAS 1.55 Common practice, IAS 1.78 Common practice
Total prepayments and accrued income including contract assets	X <sub>instant</sub> , debit	IAS 1.55 Common practice, IAS 1.78 Common practice
Categories of non-current financial assets [abstract]		
Non-current financial assets at fair value through profit or loss [abstract]		
Non-current financial assets at fair value through profit or loss, designated upon initial recognition or subsequently	X <sub>instant</sub> , debit	IFRS 7.8 a Disclosure
Non-current financial assets at fair value through profit or loss, measured as such in accordance with exemption for repurchase of own financial liabilities	X <sub>instant</sub> , debit	Effective 2023-01-01 IFRS 7.8 a Disclosure

Non-current financial assets at fair value through profit or loss, measured as such in accordance with exemption for reacquisition of own equity instruments	X <sub>instant, debit</sub>	Effective 2023-01-01 IFRS 7.8 a Disclosure
Non-current financial assets at fair value through profit or loss, classified as held for trading	X <sub>instant, debit</sub>	IAS 1.55 Common practice, Expiry date 2023-01-01 IFRS 7.8 a Disclosure
Non-current financial assets at fair value through profit or loss, mandatorily measured at fair value	X <sub>instant, debit</sub>	IFRS 7.8 a Disclosure
Total non-current financial assets at fair value through profit or loss	X <sub>instant, debit</sub>	IFRS 7.8 a Disclosure
Non-current financial assets available-for-sale	X <sub>instant, debit</sub>	Expiry date 2023-01-01 IFRS 7.8 d Disclosure
Non-current held-to-maturity investments	X <sub>instant, debit</sub>	Expiry date 2023-01-01 IFRS 7.8 b Disclosure
Non-current loans and receivables	X <sub>instant, debit</sub>	Expiry date 2023-01-01 IFRS 7.8 c Disclosure
Non-current financial assets at fair value through other comprehensive income [abstract]		
Non-current financial assets measured at fair value through other comprehensive income	X <sub>instant, debit</sub>	IFRS 7.8 h Disclosure
Non-current investments in equity instruments designated at fair value through other comprehensive income	X <sub>instant, debit</sub>	IFRS 7.8 h Disclosure
Total non-current financial assets at fair value through other comprehensive income	X <sub>instant, debit</sub>	IFRS 7.8 h Disclosure
Non-current financial assets at amortised cost	X <sub>instant, debit</sub>	IFRS 7.8 f Disclosure
Total non-current financial assets	X <sub>instant, debit</sub>	IFRS 7.25 Disclosure
Categories of current financial assets [abstract]		
Current financial assets at fair value through profit or loss [abstract]		
Current financial assets at fair value through profit or loss, designated upon initial recognition or subsequently	X <sub>instant, debit</sub>	IFRS 7.8 a Disclosure
Current financial assets at fair value through profit or loss, measured as such in accordance with exemption for repurchase of own financial liabilities	X <sub>instant, debit</sub>	Effective 2023-01-01 IFRS 7.8 a Disclosure
Current financial assets at fair value through profit or loss, measured as such in accordance with exemption for reacquisition of own equity instruments	X <sub>instant, debit</sub>	Effective 2023-01-01 IFRS 7.8 a Disclosure
Current financial assets at fair value through profit or loss, classified as held for trading	X <sub>instant, debit</sub>	IAS 1.55 Common practice, Expiry date 2023-01-01 IFRS 7.8 a Disclosure
Current financial assets at fair value through profit or loss, mandatorily measured at fair value	X <sub>instant, debit</sub>	IFRS 7.8 a Disclosure
Total current financial assets at fair value through profit or loss	X <sub>instant, debit</sub>	IFRS 7.8 a Disclosure
Current financial assets available-for-sale	X <sub>instant, debit</sub>	Expiry date 2023-01-01 IFRS 7.8 d Disclosure
Current held-to-maturity investments	X <sub>instant, debit</sub>	Expiry date 2023-01-01 IFRS 7.8 b Disclosure
Current loans and receivables	X <sub>instant, debit</sub>	Expiry date 2023-01-01 IFRS 7.8 c Disclosure
Current financial assets at fair value through other comprehensive income [abstract]		
Current financial assets measured at fair value through other comprehensive income	X <sub>instant, debit</sub>	IFRS 7.8 h Disclosure
Current investments in equity instruments designated at fair value through other comprehensive income	X <sub>instant, debit</sub>	IFRS 7.8 h Disclosure
Total current financial assets at fair value through other comprehensive income	X <sub>instant, debit</sub>	IFRS 7.8 h Disclosure
Current financial assets at amortised cost	X <sub>instant, debit</sub>	IFRS 7.8 f Disclosure
Total current financial assets	X <sub>instant, debit</sub>	IFRS 7.25 Disclosure
Categories of financial assets [abstract]		
Financial assets at fair value through profit or loss [abstract]		
Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently	X <sub>instant, debit</sub>	IFRS 7.8 a Disclosure
Financial assets at fair value through profit or loss, measured as such in accordance with exemption for repurchase of own financial liabilities	X <sub>instant, debit</sub>	Effective 2023-01-01 IFRS 7.8 a Disclosure
Financial assets at fair value through profit or loss, measured as such in accordance with exemption for reacquisition of own equity instruments	X <sub>instant, debit</sub>	Effective 2023-01-01 IFRS 7.8 a Disclosure
Financial assets at fair value through profit or loss, classified as held for trading	X <sub>instant, debit</sub>	IAS 1.55 Common practice, Expiry date 2023-01-01 IFRS 7.8 a Disclosure
Financial assets at fair value through profit or loss, mandatorily measured at fair value	X <sub>instant, debit</sub>	IFRS 7.8 a Disclosure
Total financial assets at fair value through profit or loss	X <sub>instant, debit</sub>	IFRS 7.8 a Disclosure
Financial assets available-for-sale	X <sub>instant, debit</sub>	Expiry date 2023-01-01 IFRS 7.8 d Disclosure
Held-to-maturity investments	X <sub>instant, debit</sub>	Expiry date 2023-01-01 IFRS 7.8 b Disclosure
Loans and receivables	X <sub>instant, debit</sub>	Expiry date 2023-01-01 IFRS 7.8 c Disclosure
Financial assets at fair value through other comprehensive income [abstract]		
Financial assets measured at fair value through other comprehensive income	X <sub>instant, debit</sub>	IFRS 7.8 h Disclosure
Investments in equity instruments designated at fair value through other comprehensive income	X <sub>instant, debit</sub>	IFRS 7.11A c Disclosure, IFRS 7.8 h Disclosure
Total financial assets at fair value through other comprehensive income	X <sub>instant, debit</sub>	IFRS 7.8 h Disclosure
Financial assets at amortised cost	X <sub>instant, debit</sub>	IFRS 7.8 f Disclosure
Total financial assets	X <sub>instant, debit</sub>	IFRS 7.25 Disclosure, IFRS 7.35H Disclosure, IFRS 7.35I Disclosure, IFRS 7.35M Disclosure, IFRS 7.35N Example

Classes of current inventories [abstract]		
Current raw materials and current production supplies [abstract]		
Current raw materials	X <sub>instant</sub> , debit	IAS 1.78 c Example, IAS 2.37 Common practice
Current production supplies	X <sub>instant</sub> , debit	IAS 1.78 c Example, IAS 2.37 Common practice
Total current raw materials and current production supplies	X <sub>instant</sub> , debit	IAS 2.37 Common practice
Current merchandise	X <sub>instant</sub> , debit	IAS 1.78 c Example, IAS 2.37 Common practice
Current food and beverage	X <sub>instant</sub> , debit	IAS 2.37 Common practice
Current agricultural produce	X <sub>instant</sub> , debit	IAS 2.37 Common practice
Current work in progress	X <sub>instant</sub> , debit	IAS 1.78 c Example, IAS 2.37 Common practice
Current finished goods	X <sub>instant</sub> , debit	IAS 1.78 c Example, IAS 2.37 Common practice
Current packaging and storage materials	X <sub>instant</sub> , debit	IAS 2.37 Common practice
Current spare parts	X <sub>instant</sub> , debit	IAS 2.37 Common practice
Current fuel	X <sub>instant</sub> , debit	IAS 2.37 Common practice
Property intended for sale in ordinary course of business	X <sub>instant</sub> , debit	IAS 1.55 Common practice
Current inventories in transit	X <sub>instant</sub> , debit	IAS 2.37 Common practice
Other current inventories	X <sub>instant</sub> , debit	IAS 2.37 Common practice
Total current inventories	X <sub>instant</sub> , debit	IAS 1.54 g Disclosure, IAS 1.68 Example, IAS 2.36 b Disclosure
Classes of current inventories, alternative [abstract]		
Current inventories held for sale	X <sub>instant</sub> , debit	IAS 2.37 Common practice
Current work in progress	X <sub>instant</sub> , debit	IAS 1.78 c Example, IAS 2.37 Common practice
Current materials and supplies to be consumed in production process or rendering services	X <sub>instant</sub> , debit	IAS 2.37 Common practice
Total current inventories	X <sub>instant</sub> , debit	IAS 1.54 g Disclosure, IAS 1.68 Example, IAS 2.36 b Disclosure
Non-current inventories arising from extractive activities [abstract]		
Non-current ore stockpiles	X <sub>instant</sub> , debit	IAS 2.37 Common practice
Current inventories arising from extractive activities [abstract]		
Current ore stockpiles	X <sub>instant</sub> , debit	IAS 2.37 Common practice
Current crude oil	X <sub>instant</sub> , debit	IAS 2.37 Common practice
Current petroleum and petrochemical products	X <sub>instant</sub> , debit	IAS 2.37 Common practice
Current natural gas	X <sub>instant</sub> , debit	IAS 2.37 Common practice
Cash and cash equivalents [abstract]		
Cash [abstract]		
Cash on hand	X <sub>instant</sub> , debit	IAS 7.45 Common practice
Balances with banks	X <sub>instant</sub> , debit	IAS 7.45 Common practice
Total cash	X <sub>instant</sub> , debit	IAS 7.45 Common practice
Cash equivalents [abstract]		
Short-term deposits, classified as cash equivalents	X <sub>instant</sub> , debit	IAS 7.45 Common practice
Short-term investments, classified as cash equivalents	X <sub>instant</sub> , debit	IAS 7.45 Common practice
Other banking arrangements, classified as cash equivalents	X <sub>instant</sub> , debit	IAS 7.45 Common practice
Total cash equivalents	X <sub>instant</sub> , debit	IAS 7.45 Common practice
Other cash and cash equivalents	X <sub>instant</sub> , debit	IAS 7.45 Common practice
Total cash and cash equivalents	X <sub>instant</sub> , debit	IAS 1.54 i Disclosure, IAS 7.45 Disclosure, IFRS 12.B13 a Disclosure
Non-current assets or disposal groups classified as held for sale or as held for distribution to owners [abstract]		
Non-current assets or disposal groups classified as held for sale	X <sub>instant</sub> , debit	IFRS 5.38 Disclosure
Non-current assets or disposal groups classified as held for distribution to owners	X <sub>instant</sub> , 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 <sub>instant</sub> , debit	IAS 1.54 j Disclosure
Miscellaneous current assets [abstract]		
Current net defined benefit asset	X <sub>instant</sub> , debit	IAS 1.55 Common practice
Current restricted cash and cash equivalents	X <sub>instant</sub> , debit	IAS 1.55 Common practice
Current derivative financial assets	X <sub>instant</sub> , debit	IAS 1.55 Common practice
Current finance lease receivables	X <sub>instant</sub> , debit	IAS 1.55 Common practice
Current interest receivable	X <sub>instant</sub> , debit	IAS 1.112 c Common practice
Current programming assets	X <sub>instant</sub> , debit	IAS 1.55 Common practice
Current investments	X <sub>instant</sub> , debit	IAS 1.55 Common practice
Short-term deposits, not classified as cash equivalents	X <sub>instant</sub> , debit	IAS 1.55 Common practice

Current prepayments and other current assets	X <sub>instant, debit</sub>	IAS 1.55 Common practice
Other current assets	X <sub>instant, debit</sub>	IAS 1.55 Common practice
Miscellaneous assets [abstract]		
Net defined benefit asset	X <sub>instant, debit</sub>	IAS 1.55 Common practice
Restricted cash and cash equivalents	X <sub>instant, debit</sub>	IAS 1.55 Common practice
Derivative financial assets	X <sub>instant, debit</sub>	IAS 1.55 Common practice
Derivative financial assets held for trading	X <sub>instant, debit</sub>	IAS 1.55 Common practice
Derivative financial assets held for hedging	X <sub>instant, debit</sub>	IAS 1.55 Common practice
Finance lease receivables	X <sub>instant, debit</sub>	IAS 1.55 Common practice
Interest receivable	X <sub>instant, debit</sub>	IAS 1.112 c Common practice
Programming assets	X <sub>instant, debit</sub>	IAS 1.55 Common practice
Investments other than investments accounted for using equity method	X <sub>instant, debit</sub>	IAS 1.55 Common practice
Equity instruments held	X <sub>instant, debit</sub>	IAS 1.55 Common practice
Debt instruments held [abstract]		
Bank debt instruments held	X <sub>instant, debit</sub>	IAS 1.112 c Common practice
Corporate debt instruments held	X <sub>instant, debit</sub>	IAS 1.112 c Common practice
Government debt instruments held	X <sub>instant, debit</sub>	IAS 1.112 c Common practice
Asset-backed debt instruments held	X <sub>instant, debit</sub>	IAS 1.112 c Common practice
Other debt instruments held	X <sub>instant, debit</sub>	IAS 1.112 c Common practice
Total debt instruments held	X <sub>instant, debit</sub>	IAS 1.55 Common practice
Loans and advances to banks	X <sub>instant, debit</sub>	IAS 1.55 Common practice
Loans and advances to customers	X <sub>instant, debit</sub>	IAS 1.55 Common practice
Loans to corporate entities	X <sub>instant, debit</sub>	IAS 1.112 c Common practice
Loans to consumers	X <sub>instant, debit</sub>	IAS 1.112 c Common practice
Loans to government	X <sub>instant, debit</sub>	IAS 1.55 Common practice
Cash and bank balances at central banks	X <sub>instant, debit</sub>	IAS 1.55 Common practice
Mandatory reserve deposits at central banks	X <sub>instant, debit</sub>	IAS 1.112 c Common practice
Bank balances at central banks other than mandatory reserve deposits	X <sub>instant, debit</sub>	IAS 1.112 c Common practice
Bank acceptance assets	X <sub>instant, debit</sub>	IAS 1.55 Common practice
Reverse repurchase agreements and cash collateral on securities borrowed	X <sub>instant, debit</sub>	IAS 1.55 Common practice
Investments for risk of policyholders	X <sub>instant, debit</sub>	IAS 1.55 Common practice
Items in course of collection from other banks	X <sub>instant, debit</sub>	IAS 1.55 Common practice
Other assets	X <sub>instant, debit</sub>	IAS 1.55 Common practice
Classes of other provisions [abstract]		
Warranty provision [abstract]		
Non-current warranty provision	X <sub>instant, credit</sub>	IAS 37 - Example 1 Warranties Example, IAS 37.87 Example
Current warranty provision	X <sub>instant, credit</sub>	IAS 37 - Example 1 Warranties Example, IAS 37.87 Example
Total warranty provision	X <sub>instant, credit</sub>	IAS 37 - Example 1 Warranties Example, IAS 37.87 Example
Restructuring provision [abstract]		
Non-current restructuring provision	X <sub>instant, credit</sub>	IAS 37.70 Example
Current restructuring provision	X <sub>instant, credit</sub>	IAS 37.70 Example
Total restructuring provision	X <sub>instant, credit</sub>	IAS 37.70 Example
Legal proceedings provision [abstract]		
Non-current legal proceedings provision	X <sub>instant, credit</sub>	IAS 37 - Example 10 A court case Example, IAS 37.87 Example
Current legal proceedings provision	X <sub>instant, credit</sub>	IAS 37 - Example 10 A court case Example, IAS 37.87 Example
Total legal proceedings provision	X <sub>instant, credit</sub>	IAS 37 - Example 10 A court case Example, IAS 37.87 Example
Refunds provision [abstract]		
Non-current refunds provision	X <sub>instant, credit</sub>	IAS 37 - Example 4 Refunds policy Example, IAS 37.87 Example
Current refunds provision	X <sub>instant, credit</sub>	IAS 37 - Example 4 Refunds policy Example, IAS 37.87 Example
Total refunds provision	X <sub>instant, credit</sub>	IAS 37 - Example 4 Refunds policy Example, IAS 37.87 Example
Onerous contracts provision [abstract]		



Non-current onerous contracts provision	X <sub>instant, credit</sub>	IAS 37.66 Example
Current onerous contracts provision	X <sub>instant, credit</sub>	IAS 37.66 Example
Total onerous contracts provision	X <sub>instant, credit</sub>	IAS 37.66 Example
Provision for decommissioning, restoration and rehabilitation costs [abstract]		
Non-current provision for decommissioning, restoration and rehabilitation costs	X <sub>instant, credit</sub>	IAS 37 - D Examples: disclosures Example, IAS 37.87 Example
Current provision for decommissioning, restoration and rehabilitation costs	X <sub>instant, credit</sub>	IAS 37 - D Examples: disclosures Example, IAS 37.87 Example
Total provision for decommissioning, restoration and rehabilitation costs	X <sub>instant, credit</sub>	IAS 37 - D Examples: disclosures Example, IAS 37.87 Example
Miscellaneous other provisions [abstract]		
Non-current miscellaneous other provisions	X <sub>instant, credit</sub>	IAS 1.78 d Common practice
Current miscellaneous other provisions	X <sub>instant, credit</sub>	IAS 1.78 d Common practice
Total miscellaneous other provisions	X <sub>instant, credit</sub>	IAS 1.78 d Common practice
Other provisions [abstract]		
Other non-current provisions	X <sub>instant, credit</sub>	IAS 1.78 d Disclosure
Other current provisions	X <sub>instant, credit</sub>	IAS 1.78 d Disclosure
Total other provisions	X <sub>instant, credit</sub>	IAS 1.78 d Disclosure, IAS 37.84 a Disclosure
Borrowings [abstract]		
Non-current portion of non-current borrowings	X <sub>instant, credit</sub>	IAS 1.55 Common practice
Current borrowings and current portion of non-current borrowings [abstract]		
Current borrowings	X <sub>instant, credit</sub>	IAS 1.55 Common practice
Current portion of non-current borrowings	X <sub>instant, credit</sub>	IAS 1.55 Common practice
Total current borrowings and current portion of non-current borrowings	X <sub>instant, credit</sub>	IAS 1.55 Common practice
Total borrowings	X <sub>instant, credit</sub>	IAS 1.55 Common practice
Non-current portion of non-current borrowings, by type [abstract]		
Non-current portion of non-current loans received	X <sub>instant, credit</sub>	IAS 1.112 c Common practice
Non-current portion of non-current secured bank loans received	X <sub>instant, credit</sub>	IAS 1.112 c Common practice
Non-current portion of non-current unsecured bank loans received	X <sub>instant, credit</sub>	IAS 1.112 c Common practice
Non-current portion of non-current bonds issued	X <sub>instant, credit</sub>	IAS 1.112 c Common practice
Non-current portion of non-current notes and debentures issued	X <sub>instant, credit</sub>	IAS 1.112 c Common practice
Non-current portion of non-current commercial papers issued	X <sub>instant, credit</sub>	IAS 1.112 c Common practice
Non-current portion of other non-current borrowings	X <sub>instant, credit</sub>	IAS 1.112 c Common practice
Total non-current portion of non-current borrowings	X <sub>instant, credit</sub>	IAS 1.55 Common practice
Current borrowings and current portion of non-current borrowings, by type [abstract]		
Current loans received and current portion of non-current loans received	X <sub>instant, credit</sub>	IAS 1.112 c Common practice
Current secured bank loans received and current portion of non-current secured bank loans received	X <sub>instant, credit</sub>	IAS 1.112 c Common practice
Current unsecured bank loans received and current portion of non-current unsecured bank loans received	X <sub>instant, credit</sub>	IAS 1.112 c Common practice
Current bonds issued and current portion of non-current bonds issued	X <sub>instant, credit</sub>	IAS 1.112 c Common practice
Current notes and debentures issued and current portion of non-current notes and debentures issued	X <sub>instant, credit</sub>	IAS 1.112 c Common practice
Current commercial papers issued and current portion of non-current commercial papers issued	X <sub>instant, credit</sub>	IAS 1.112 c Common practice
Other current borrowings and current portion of other non-current borrowings	X <sub>instant, credit</sub>	IAS 1.112 c Common practice
Total current borrowings and current portion of non-current borrowings	X <sub>instant, credit</sub>	IAS 1.55 Common practice
Borrowings, by type [abstract]		
Loans received	X <sub>instant, credit</sub>	IAS 1.112 c Common practice
Secured bank loans received	X <sub>instant, credit</sub>	IAS 1.112 c Common practice
Unsecured bank loans received	X <sub>instant, credit</sub>	IAS 1.112 c Common practice
Bonds issued	X <sub>instant, credit</sub>	IAS 1.112 c Common practice
Notes and debentures issued	X <sub>instant, credit</sub>	IAS 1.112 c Common practice
Commercial papers issued	X <sub>instant, credit</sub>	IAS 1.112 c Common practice
Other borrowings	X <sub>instant, credit</sub>	IAS 1.112 c Common practice
Total borrowings	X <sub>instant, credit</sub>	IAS 1.55 Common practice
Trade and other non-current payables [abstract]		
Non-current trade payables	X <sub>instant, credit</sub>	IAS 1.78 Common practice
Non-current payables for purchase of energy	X <sub>instant, credit</sub>	IAS 1.78 Common practice
Non-current payables to related parties	X <sub>instant, credit</sub>	IAS 1.78 Common practice

Non-current payables for purchase of non-current assets	X <sub>instant, credit</sub>	IAS 1.78 Common practice
Non-current accruals and non-current deferred income including non-current contract liabilities [abstract]		
Non-current deferred income including non-current contract liabilities [abstract]		
Non-current contract liabilities [abstract]		
Non-current advances received, representing non-current contract liabilities for performance obligations satisfied at point in time	X <sub>instant, credit</sub>	IAS 1.55 Common practice, IAS 1.78 Common practice
Non-current contract liabilities for performance obligations satisfied over time	X <sub>instant, credit</sub>	IAS 1.55 Common practice, IAS 1.78 Common practice
Total non-current contract liabilities	X <sub>instant, credit</sub>	IFRS 15.105 Disclosure
Non-current deferred income other than non-current contract liabilities	X <sub>instant, credit</sub>	IAS 1.55 Common practice, IAS 1.78 Common practice
Rent deferred income classified as non-current	X <sub>instant, credit</sub>	IAS 1.78 Common practice
Non-current government grants	X <sub>instant, credit</sub>	IAS 1.55 Common practice
Total non-current deferred income including non-current contract liabilities	X <sub>instant, credit</sub>	IAS 1.55 Common practice, IAS 1.78 Common practice
Accruals classified as non-current	X <sub>instant, credit</sub>	IAS 1.78 Common practice
Total non-current accruals and non-current deferred income including non-current contract liabilities	X <sub>instant, credit</sub>	IAS 1.55 Common practice, IAS 1.78 Common practice
Non-current payables on social security and taxes other than income tax	X <sub>instant, credit</sub>	IAS 1.78 Common practice
Non-current value added tax payables	X <sub>instant, credit</sub>	IAS 1.78 Common practice
Non-current excise tax payables	X <sub>instant, credit</sub>	IAS 1.78 Common practice
Non-current retention payables	X <sub>instant, credit</sub>	IAS 1.78 Common practice
Other non-current payables	X <sub>instant, credit</sub>	IAS 1.55 Common practice
Total trade and other non-current payables	X <sub>instant, credit</sub>	IAS 1.54 k Disclosure
Trade and other current payables [abstract]		
Current trade payables	X <sub>instant, credit</sub>	IAS 1.70 Example, IAS 1.78 Common practice
Current payables for purchase of energy	X <sub>instant, credit</sub>	IAS 1.78 Common practice
Current payables to related parties	X <sub>instant, credit</sub>	IAS 1.78 Common practice
Current payables for purchase of non-current assets	X <sub>instant, credit</sub>	IAS 1.78 Common practice
Current accruals and current deferred income including current contract liabilities [abstract]		
Current deferred income including current contract liabilities [abstract]		
Current contract liabilities [abstract]		
Current advances received, representing current contract liabilities for performance obligations satisfied at point in time	X <sub>instant, credit</sub>	IAS 1.55 Common practice, IAS 1.78 Common practice
Current contract liabilities for performance obligations satisfied over time	X <sub>instant, credit</sub>	IAS 1.55 Common practice, IAS 1.78 Common practice
Total current contract liabilities	X <sub>instant, credit</sub>	IFRS 15.105 Disclosure
Current deferred income other than current contract liabilities	X <sub>instant, credit</sub>	IAS 1.55 Common practice, IAS 1.78 Common practice
Rent deferred income classified as current	X <sub>instant, credit</sub>	IAS 1.78 Common practice
Current government grants	X <sub>instant, credit</sub>	IAS 1.55 Common practice
Total current deferred income including current contract liabilities	X <sub>instant, credit</sub>	IAS 1.55 Common practice, IAS 1.78 Common practice
Accruals classified as current	X <sub>instant, credit</sub>	IAS 1.78 Common practice
Short-term employee benefits accruals	X <sub>instant, credit</sub>	IAS 1.78 Common practice
Total current accruals and current deferred income including current contract liabilities	X <sub>instant, credit</sub>	IAS 1.55 Common practice, IAS 1.78 Common practice
Current payables on social security and taxes other than income tax	X <sub>instant, credit</sub>	IAS 1.78 Common practice
Current value added tax payables	X <sub>instant, credit</sub>	IAS 1.78 Common practice
Current excise tax payables	X <sub>instant, credit</sub>	IAS 1.78 Common practice
Current retention payables	X <sub>instant, credit</sub>	IAS 1.78 Common practice
Other current payables	X <sub>instant, credit</sub>	IAS 1.55 Common practice
Total trade and other current payables	X <sub>instant, credit</sub>	IAS 1.54 k Disclosure
Trade and other payables [abstract]		
Trade payables	X <sub>instant, credit</sub>	IAS 1.78 Common practice
Payables for purchase of energy	X <sub>instant, credit</sub>	IAS 1.78 Common practice
Payables to related parties	X <sub>instant, credit</sub>	IAS 1.78 Common practice
Payables for purchase of non-current assets	X <sub>instant, credit</sub>	IAS 1.78 Common practice
Accruals and deferred income including contract liabilities [abstract]		
Deferred income including contract liabilities [abstract]		

Contract liabilities [abstract]		
Advances received, representing contract liabilities for performance obligations satisfied at point in time	X <sub>instant, credit</sub>	IAS 1.55 Common practice, IAS 1.78 Common practice
Contract liabilities for performance obligations satisfied over time	X <sub>instant, credit</sub>	IAS 1.55 Common practice, IAS 1.78 Common practice
Total contract liabilities	X <sub>instant, credit</sub>	IFRS 15.105 Disclosure, IFRS 15.116 a Disclosure
Deferred income other than contract liabilities	X <sub>instant, credit</sub>	IAS 1.55 Common practice, IAS 1.78 Common practice
Rent deferred income	X <sub>instant, credit</sub>	IAS 1.78 Common practice
Government grants	X <sub>instant, credit</sub>	IAS 1.55 Common practice
Total deferred income including contract liabilities	X <sub>instant, credit</sub>	IAS 1.55 Common practice, IAS 1.78 Common practice
Accruals	X <sub>instant, credit</sub>	IAS 1.78 Common practice
Total accruals and deferred income including contract liabilities	X <sub>instant, credit</sub>	IAS 1.55 Common practice, IAS 1.78 Common practice
Payables on social security and taxes other than income tax	X <sub>instant, credit</sub>	IAS 1.78 Common practice
Value added tax payables	X <sub>instant, credit</sub>	IAS 1.78 Common practice
Excise tax payables	X <sub>instant, credit</sub>	IAS 1.78 Common practice
Retention payables	X <sub>instant, credit</sub>	IAS 1.78 Common practice
Other payables	X <sub>instant, credit</sub>	IAS 1.55 Common practice
Total trade and other payables	X <sub>instant, credit</sub>	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 <sub>instant, credit</sub>	IFRS 7.8 e Disclosure
Non-current financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently	X <sub>instant, credit</sub>	IFRS 7.8 e Disclosure
Total non-current financial liabilities at fair value through profit or loss	X <sub>instant, credit</sub>	IFRS 7.8 e Disclosure
Non-current financial liabilities at amortised cost	X <sub>instant, credit</sub>	Expiry date 2023-01-01 IFRS 7.8 f Disclosure, IFRS 7.8 g Disclosure
Total non-current financial liabilities	X <sub>instant, credit</sub>	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 <sub>instant, credit</sub>	IFRS 7.8 e Disclosure
Current financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently	X <sub>instant, credit</sub>	IFRS 7.8 e Disclosure
Total current financial liabilities at fair value through profit or loss	X <sub>instant, credit</sub>	IFRS 7.8 e Disclosure
Current financial liabilities at amortised cost	X <sub>instant, credit</sub>	Expiry date 2023-01-01 IFRS 7.8 f Disclosure, IFRS 7.8 g Disclosure
Total current financial liabilities	X <sub>instant, credit</sub>	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 <sub>instant, credit</sub>	IFRS 7.8 e Disclosure
Financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently	X <sub>instant, credit</sub>	IFRS 7.8 e Disclosure
Total financial liabilities at fair value through profit or loss	X <sub>instant, credit</sub>	IFRS 7.8 e Disclosure
Financial liabilities at amortised cost	X <sub>instant, credit</sub>	Expiry date 2023-01-01 IFRS 7.8 f Disclosure, IFRS 7.8 g Disclosure
Total financial liabilities	X <sub>instant, credit</sub>	IFRS 7.25 Disclosure
Miscellaneous non-current liabilities [abstract]		
Non-current net defined benefit liability	X <sub>instant, credit</sub>	IAS 1.55 Common practice
Non-current derivative financial liabilities	X <sub>instant, credit</sub>	IAS 1.55 Common practice
Non-current dividend payables	X <sub>instant, credit</sub>	IAS 1.55 Common practice
Non-current interest payable	X <sub>instant, credit</sub>	IAS 1.112 c Common practice
Non-current deposits from customers	X <sub>instant, credit</sub>	IAS 1.55 Common practice
Non-current debt instruments issued	X <sub>instant, credit</sub>	IAS 1.55 Common practice
Non-current warrant liability	X <sub>instant, credit</sub>	IAS 1.55 Common practice
Other non-current liabilities	X <sub>instant, credit</sub>	IAS 1.55 Common practice
Miscellaneous current liabilities [abstract]		
Current net defined benefit liability	X <sub>instant, credit</sub>	IAS 1.55 Common practice
Current derivative financial liabilities	X <sub>instant, credit</sub>	IAS 1.55 Common practice

Current dividend payables	X <sub>instant, credit</sub>	IAS 1.55 Common practice
Current interest payable	X <sub>instant, credit</sub>	IAS 1.112 c Common practice
Current deposits from customers	X <sub>instant, credit</sub>	IAS 1.55 Common practice
Current debt instruments issued	X <sub>instant, credit</sub>	IAS 1.55 Common practice
Current accrued expenses and other current liabilities	X <sub>instant, credit</sub>	IAS 1.55 Common practice
Current warrant liability	X <sub>instant, credit</sub>	IAS 1.55 Common practice
Other current liabilities	X <sub>instant, credit</sub>	IAS 1.55 Common practice
Miscellaneous liabilities [abstract]		
Net defined benefit liability	X <sub>instant, credit</sub>	IAS 1.55 Common practice
Derivative financial liabilities	X <sub>instant, credit</sub>	IAS 1.55 Common practice
Derivative financial liabilities held for trading	X <sub>instant, credit</sub>	IAS 1.55 Common practice
Derivative financial liabilities held for hedging	X <sub>instant, credit</sub>	IAS 1.55 Common practice
Dividend payables	X <sub>instant, credit</sub>	IAS 1.55 Common practice
Interest payable	X <sub>instant, credit</sub>	IAS 1.112 c Common practice
Deposits from banks	X <sub>instant, credit</sub>	IAS 1.55 Common practice
Deposits from customers [abstract]		
Balances on term deposits from customers	X <sub>instant, credit</sub>	IAS 1.112 c Common practice
Balances on demand deposits from customers	X <sub>instant, credit</sub>	IAS 1.112 c Common practice
Balances on current accounts from customers	X <sub>instant, credit</sub>	IAS 1.112 c Common practice
Balances on other deposits from customers	X <sub>instant, credit</sub>	IAS 1.112 c Common practice
Total deposits from customers	X <sub>instant, credit</sub>	IAS 1.55 Common practice
Liabilities due to central banks	X <sub>instant, credit</sub>	IAS 1.55 Common practice
Subordinated liabilities [abstract]		
Dated subordinated liabilities	X <sub>instant, credit</sub>	IAS 1.112 c Common practice
Undated subordinated liabilities	X <sub>instant, credit</sub>	IAS 1.112 c Common practice
Total subordinated liabilities	X <sub>instant, credit</sub>	IAS 1.55 Common practice
Debt instruments issued	X <sub>instant, credit</sub>	IAS 1.55 Common practice
Bank acceptance liabilities	X <sub>instant, credit</sub>	IAS 1.55 Common practice
Repurchase agreements and cash collateral on securities lent	X <sub>instant, credit</sub>	IAS 1.55 Common practice
Investment contracts liabilities	X <sub>instant, credit</sub>	IAS 1.55 Common practice
Items in course of transmission to other banks	X <sub>instant, credit</sub>	IAS 1.55 Common practice
Warrant liability	X <sub>instant, credit</sub>	IAS 1.55 Common practice
Other liabilities	X <sub>instant, credit</sub>	IAS 1.55 Common practice
Issued capital [abstract]		
Issued capital, ordinary shares	X <sub>instant, credit</sub>	IAS 1.78 e Common practice
Issued capital, preference shares	X <sub>instant, credit</sub>	IAS 1.78 e Common practice
Total issued capital	X <sub>instant, credit</sub>	IAS 1.78 e Example
Retained earnings [abstract]		
Retained earnings, profit (loss) for reporting period	X <sub>instant, credit</sub>	IAS 1.78 e Common practice
Retained earnings, excluding profit (loss) for reporting period	X <sub>instant, credit</sub>	IAS 1.78 e Common practice
Total retained earnings	X <sub>instant, credit</sub>	IAS 1.78 e Example, IAS 1.1G6 Example
Accumulated other comprehensive income [abstract]		
Revaluation surplus	X <sub>instant, credit</sub>	IAS 16.39 Disclosure, IAS 38.85 Disclosure
Reserve of exchange differences on translation	X <sub>instant, credit</sub>	IAS 21.52 b Disclosure
Reserve of cash flow hedges	X <sub>instant, credit</sub>	IAS 1.78 e Common practice, IFRS 9.6.5.11 Disclosure
Reserve of gains and losses on hedging instruments that hedge investments in equity instruments	X <sub>instant, credit</sub>	IAS 1.78 e Common practice
Reserve of change in value of time value of options	X <sub>instant, credit</sub>	IAS 1.78 e Common practice, IFRS 9.6.5.15 Disclosure
Reserve of change in value of forward elements of forward contracts	X <sub>instant, credit</sub>	IAS 1.78 e Common practice, IFRS 9.6.5.16 Disclosure
Reserve of change in value of foreign currency basis spreads	X <sub>instant, credit</sub>	IAS 1.78 e Common practice, IFRS 9.6.5.16 Disclosure
Reserve of gains and losses on financial assets measured at fair value through other comprehensive income	X <sub>instant, credit</sub>	IAS 1.78 e Common practice
Reserve of insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will be reclassified to profit or loss	X <sub>instant, credit</sub>	Effective 2023-01-01 IAS 1.78 e Common practice
Reserve of insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will not be reclassified to profit or loss	X <sub>instant, credit</sub>	Effective 2023-01-01 IAS 1.78 e Common practice

Reserve of finance income (expenses) from reinsurance contracts held excluded from profit or loss	X <sub>instant, credit</sub>	Effective 2023-01-01 IAS 1.78 e Common practice
Reserve of gains and losses on remeasuring available-for-sale financial assets	X <sub>instant, credit</sub>	Expiry date 2023-01-01 IAS 1.78 e Common practice
Reserve of remeasurements of defined benefit plans	X <sub>instant, credit</sub>	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 <sub>instant, credit</sub>	IFRS 5 - Example 12 Example, IFRS 5.38 Disclosure
Reserve of gains and losses from investments in equity instruments	X <sub>instant, credit</sub>	IAS 1.78 e Common practice
Reserve of change in fair value of financial liability attributable to change in credit risk of liability	X <sub>instant, credit</sub>	IAS 1.78 e Common practice
Total accumulated other comprehensive income	X <sub>instant, credit</sub>	IAS 1.55 Common practice
Miscellaneous equity [abstract]		
Reserve of share-based payments	X <sub>instant, credit</sub>	IAS 1.78 e Common practice
Reserve for catastrophe	X <sub>instant, credit</sub>	Expiry date 2023-01-01 IAS 1.78 e Example, Expiry date 2023-01-01 IFRS 4.IG58 Disclosure
Reserve for equalisation	X <sub>instant, credit</sub>	Expiry date 2023-01-01 IAS 1.78 e Example, Expiry date 2023-01-01 IFRS 4.IG58 Disclosure
Reserve of discretionary participation features	X <sub>instant, credit</sub>	Expiry date 2023-01-01 IAS 1.78 e Example, Expiry date 2023-01-01 IFRS 4.34 b Disclosure, Expiry date 2023-01-01 IFRS 4.IG22 f Disclosure
Reserve of equity component of convertible instruments	X <sub>instant, credit</sub>	IAS 1.55 Common practice
Capital redemption reserve	X <sub>instant, credit</sub>	IAS 1.55 Common practice
Merger reserve	X <sub>instant, credit</sub>	IAS 1.55 Common practice
Statutory reserve	X <sub>instant, credit</sub>	IAS 1.55 Common practice
Capital reserve	X <sub>instant, credit</sub>	IAS 1.55 Common practice
Additional paid-in capital	X <sub>instant, credit</sub>	IAS 1.55 Common practice
Warrant reserve	X <sub>instant, credit</sub>	IAS 1.78 e Common practice
Net assets (liabilities) [abstract]		
Assets	X <sub>instant, debit</sub>	IAS 1.55 Disclosure, IFRS 13.93 a Disclosure, IFRS 13.93 b Disclosure, IFRS 13.93 e Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 c Disclosure
Liabilities	(X) <sub>instant, credit</sub>	IAS 1.55 Disclosure, IFRS 13.93 a Disclosure, IFRS 13.93 b Disclosure, IFRS 13.93 e Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 d Disclosure
Net assets (liabilities)	X <sub>instant, debit</sub>	IAS 1.112 c Common practice, IFRS 1.IG63 Example
Net current assets (liabilities) [abstract]		
Current assets	X <sub>instant, debit</sub>	IAS 1.66 Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (i) Disclosure
Current liabilities	(X) <sub>instant, credit</sub>	IAS 1.69 Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (iii) Disclosure
Net current assets (liabilities)	X <sub>instant, debit</sub>	IAS 1.55 Common practice
Assets less current liabilities [abstract]		
Assets	X <sub>instant, debit</sub>	IAS 1.55 Disclosure, IFRS 13.93 a Disclosure, IFRS 13.93 b Disclosure, IFRS 13.93 e Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 c Disclosure
Current liabilities	(X) <sub>instant, credit</sub>	IAS 1.69 Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (iii) Disclosure
Assets less current liabilities	X <sub>instant, debit</sub>	IAS 1.55 Common practice
Net debt	X <sub>instant, credit</sub>	IAS 1.112 c Common practice
<b>[800200] Notes - Analysis of income and expense</b>		
Analysis of income and expense [abstract]		
Revenue [abstract]		
Revenue from sale of goods	X <sub>duration, credit</sub>	IAS 1.112 c Common practice
Revenue from sale of copper	X <sub>duration, credit</sub>	IAS 1.112 c Common practice
Revenue from sale of gold	X <sub>duration, credit</sub>	IAS 1.112 c Common practice
Revenue from sale of silver	X <sub>duration, credit</sub>	IAS 1.112 c Common practice
Revenue from sale of oil and gas products	X <sub>duration, credit</sub>	IAS 1.112 c Common practice
Revenue from sale of crude oil	X <sub>duration, credit</sub>	IAS 1.112 c Common practice
Revenue from sale of natural gas	X <sub>duration, credit</sub>	IAS 1.112 c Common practice
Revenue from sale of petroleum and petrochemical products	X <sub>duration, credit</sub>	IAS 1.112 c Common practice

Revenue from sale of telecommunication equipment	X <sub>duration, credit</sub>	IAS 1.112 c Common practice
Revenue from sale of electricity	X <sub>duration, credit</sub>	IAS 1.112 c Common practice
Revenue from sale of publications	X <sub>duration, credit</sub>	IAS 1.112 c Common practice
Circulation revenue	X <sub>duration, credit</sub>	IAS 1.112 c Common practice
Subscription circulation revenue	X <sub>duration, credit</sub>	IAS 1.112 c Common practice
Non-subscription circulation revenue	X <sub>duration, credit</sub>	IAS 1.112 c Common practice
Revenue from sale of books	X <sub>duration, credit</sub>	IAS 1.112 c Common practice
Revenue from sale of agricultural produce	X <sub>duration, credit</sub>	IAS 1.112 c Common practice
Revenue from sale of sugar	X <sub>duration, credit</sub>	IAS 1.112 c Common practice
Revenue from sale of alcohol and alcoholic drinks	X <sub>duration, credit</sub>	IAS 1.112 c Common practice
Revenue from sale of food and beverage	X <sub>duration, credit</sub>	IAS 1.112 c Common practice
Revenue from rendering of services	X <sub>duration, credit</sub>	IAS 1.112 c Common practice
Revenue from rendering of telecommunication services [abstract]		
Revenue from rendering of telephone services	X <sub>duration, credit</sub>	IAS 1.112 c Common practice
Revenue from rendering of land line telephone services	X <sub>duration, credit</sub>	IAS 1.112 c Common practice
Revenue from rendering of mobile telephone services	X <sub>duration, credit</sub>	IAS 1.112 c Common practice
Revenue from rendering of internet and data services [abstract]		
Revenue from rendering of internet services	X <sub>duration, credit</sub>	IAS 1.112 c Common practice
Revenue from rendering of data services	X <sub>duration, credit</sub>	IAS 1.112 c Common practice
Total revenue from rendering of internet and data services	X <sub>duration, credit</sub>	IAS 1.112 c Common practice
Revenue from rendering of interconnection services	X <sub>duration, credit</sub>	IAS 1.112 c Common practice
Revenue from rendering of other telecommunication services	X <sub>duration, credit</sub>	IAS 1.112 c Common practice
Total revenue from rendering of telecommunication services	X <sub>duration, credit</sub>	IAS 1.112 c Common practice
Revenue from rendering of transport services	X <sub>duration, credit</sub>	IAS 1.112 c Common practice
Revenue from rendering of passenger transport services	X <sub>duration, credit</sub>	IAS 1.112 c Common practice
Revenue from rendering of cargo and mail transport services	X <sub>duration, credit</sub>	IAS 1.112 c Common practice
Revenue from rendering of advertising services	X <sub>duration, credit</sub>	IAS 1.112 c Common practice
Revenue from rendering of printing services	X <sub>duration, credit</sub>	IAS 1.112 c Common practice
Revenue from rendering of information technology services	X <sub>duration, credit</sub>	IAS 1.112 c Common practice
Revenue from rendering of information technology maintenance and support services	X <sub>duration, credit</sub>	IAS 1.112 c Common practice
Revenue from rendering of information technology consulting services	X <sub>duration, credit</sub>	IAS 1.112 c Common practice
Revenue from hotel operations	X <sub>duration, credit</sub>	IAS 1.112 c Common practice
Revenue from room occupancy services	X <sub>duration, credit</sub>	IAS 1.112 c Common practice
Revenue from rendering of gaming services	X <sub>duration, credit</sub>	IAS 1.112 c Common practice
Revenue from construction contracts	X <sub>duration, credit</sub>	IAS 1.112 c Common practice
Royalty income	X <sub>duration, credit</sub>	IAS 1.112 c Common practice
Licence fee income	X <sub>duration, credit</sub>	IAS 1.112 c Common practice
Franchise fee income	X <sub>duration, credit</sub>	IAS 1.112 c Common practice
Interest income	X <sub>duration, credit</sub>	IAS 1.112 c Common practice, IFRS 12.B13 e Disclosure, IFRS 8.23 c Disclosure, IFRS 8.28 e Disclosure
Interest income on available-for-sale financial assets	X <sub>duration, credit</sub>	Expiry date 2023-01-01 IAS 1.112 c Common practice
Interest income on cash and bank balances at central banks	X <sub>duration, credit</sub>	IAS 1.112 c Common practice
Interest income on cash and cash equivalents	X <sub>duration, credit</sub>	IAS 1.112 c Common practice
Interest income on debt instruments held	X <sub>duration, credit</sub>	IAS 1.112 c Common practice
Interest income on deposits	X <sub>duration, credit</sub>	IAS 1.112 c Common practice
Interest income on financial assets designated at fair value through profit or loss	X <sub>duration, credit</sub>	IAS 1.112 c Common practice
Interest income on financial assets held for trading	X <sub>duration, credit</sub>	IAS 1.112 c Common practice
Interest income on held-to-maturity investments	X <sub>duration, credit</sub>	Expiry date 2023-01-01 IAS 1.112 c Common practice
Interest income on loans and advances to banks	X <sub>duration, credit</sub>	IAS 1.112 c Common practice
Interest income on loans and advances to customers	X <sub>duration, credit</sub>	IAS 1.112 c Common practice
Interest income on loans and receivables	X <sub>duration, credit</sub>	Expiry date 2023-01-01 IAS 1.112 c Common practice
Interest income on other financial assets	X <sub>duration, credit</sub>	IAS 1.112 c Common practice
Interest income on reverse repurchase agreements and cash collateral on securities borrowed	X <sub>duration, credit</sub>	IAS 1.112 c Common practice
Dividend income	X <sub>duration, credit</sub>	IAS 1.112 c Common practice

Other revenue	X <sub>duration, credit</sub>	IAS 1.112 c Common practice
Total revenue	X <sub>duration, credit</sub>	IAS 1.102 Example, IAS 1.103 Example, IAS 1.82 a Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (v) Disclosure, IFRS 5.33 b (i) Disclosure, IFRS 8.23 a Disclosure, IFRS 8.28 a Disclosure, IFRS 8.32 Disclosure, IFRS 8.33 a Disclosure, IFRS 8.34 Disclosure
Material income and expense [abstract]		
Write-downs (reversals of write-downs) of inventories [abstract]		
Inventory write-down	X <sub>duration</sub>	IAS 1.98 a Disclosure, IAS 2.36 e Disclosure
Reversal of inventory write-down	(X) <sub>duration</sub>	IAS 1.98 a Disclosure, IAS 2.36 f Disclosure
Net write-downs (reversals of write-downs) of inventories	X <sub>duration, debit</sub>	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 <sub>duration</sub>	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) <sub>duration</sub>	IAS 16.73 e (vi) Disclosure, IAS 1.98 a Disclosure
Net write-downs (reversals of write-downs) of property, plant and equipment	X <sub>duration</sub>	IAS 1.98 a Disclosure
Impairment loss (reversal of impairment loss) on trade receivables [abstract]		
Impairment loss recognised in profit or loss, trade receivables	X <sub>duration, debit</sub>	IAS 1.112 c Common practice
Reversal of impairment loss recognised in profit or loss, trade receivables	(X) <sub>duration, credit</sub>	IAS 1.112 c Common practice
Net impairment loss (reversal of impairment loss) recognised in profit or loss, trade receivables	X <sub>duration, debit</sub>	IAS 1.112 c Common practice
Impairment loss (reversal of impairment loss) recognised in profit or loss, loans and advances [abstract]		
Impairment loss recognised in profit or loss, loans and advances	X <sub>duration</sub>	IAS 1.85 Common practice
Reversal of impairment loss recognised in profit or loss, loans and advances	(X) <sub>duration</sub>	IAS 1.85 Common practice
Net impairment loss (reversal of impairment loss) recognised in profit or loss, loans and advances	X <sub>duration, debit</sub>	IAS 1.85 Common practice
Gain on recovery of loans and advances previously written off	X <sub>duration, credit</sub>	IAS 1.85 Common practice
Expense of restructuring activities	X <sub>duration, debit</sub>	IAS 1.98 b Disclosure
Reversal of provisions for cost of restructuring	X <sub>duration, credit</sub>	IAS 1.98 b Disclosure
Gains (losses) on disposals of non-current assets [abstract]		
Gains on disposals of non-current assets	X <sub>duration, credit</sub>	IAS 1.112 c Common practice
Losses on disposals of non-current assets	(X) <sub>duration, debit</sub>	IAS 1.112 c Common practice
Net gains (losses) on disposals of non-current assets	X <sub>duration, credit</sub>	IAS 1.112 c Common practice
Gains (losses) on disposals of property, plant and equipment [abstract]		
Gains on disposals of property, plant and equipment	X <sub>duration, credit</sub>	IAS 1.98 c Disclosure
Losses on disposals of property, plant and equipment	(X) <sub>duration, debit</sub>	IAS 1.98 c Disclosure
Net gains (losses) on disposals of property, plant and equipment	X <sub>duration, credit</sub>	IAS 1.98 c Disclosure
Gains (losses) on disposals of investment properties [abstract]		
Gains on disposals of investment properties	X <sub>duration, credit</sub>	IAS 1.112 c Common practice
Losses on disposals of investment properties	(X) <sub>duration, debit</sub>	IAS 1.112 c Common practice
Net gains (losses) on disposals of investment properties	X <sub>duration, credit</sub>	IAS 1.112 c Common practice
Gains (losses) on disposals of investments [abstract]		
Gains on disposals of investments	X <sub>duration, credit</sub>	IAS 1.98 d Disclosure
Losses on disposals of investments	(X) <sub>duration, debit</sub>	IAS 1.98 d Disclosure
Net gains (losses) on disposals of investments	X <sub>duration, credit</sub>	IAS 1.98 d Disclosure
Gains (losses) on disposals of other non-current assets	X <sub>duration, credit</sub>	IAS 1.98 Disclosure
Gain (loss) arising from difference between carrying amount of financial liability extinguished and consideration paid	X <sub>duration, credit</sub>	IFRIC 19.11 Disclosure
Gains (losses) on litigation settlements [abstract]		
Gains on litigation settlements	X <sub>duration, credit</sub>	IAS 1.98 f Disclosure
Losses on litigation settlements	(X) <sub>duration, debit</sub>	IAS 1.98 f Disclosure
Net gains (losses) on litigation settlements	X <sub>duration, credit</sub>	IAS 1.98 f Disclosure
Other reversals of provisions	X <sub>duration, credit</sub>	IAS 1.98 g Disclosure
Income from continuing operations attributable to owners of parent	X <sub>duration, credit</sub>	IFRS 5.33 d Disclosure
Income from discontinued operations attributable to owners of parent	X <sub>duration, credit</sub>	IFRS 5.33 d Disclosure
Profit (loss) from continuing operations attributable to non-controlling interests	X <sub>duration, credit</sub>	IFRS 5 - Example 11 Example, IFRS 5.33 d Example
Profit (loss) from discontinued operations attributable to non-controlling interests	X <sub>duration, credit</sub>	IFRS 5 - Example 11 Example, IFRS 5.33 d Example

Dividends classified as expense	X <sub>duration</sub> , debit	IAS 32.40 Example
Royalty expense	X <sub>duration</sub> , debit	IAS 1.85 Common practice
Research and development expense	X <sub>duration</sub> , debit	IAS 38.126 Disclosure
Investment income	X <sub>duration</sub> , credit	IAS 1.85 Common practice, IAS 26.35 b (iii) Disclosure
Finance income (cost)	X <sub>duration</sub> , credit	IAS 1.85 Common practice
Other finance income (cost)	X <sub>duration</sub> , credit	IAS 1.85 Common practice
Other finance income	X <sub>duration</sub> , credit	IAS 1.112 c Common practice
Other finance cost	X <sub>duration</sub> , debit	IAS 1.112 c Common practice
Interest expense	X <sub>duration</sub> , debit	IFRS 12.B13 f Disclosure, IFRS 8.23 d Disclosure, IFRS 8.28 e Disclosure
Interest expense on bank loans and overdrafts	X <sub>duration</sub> , debit	IAS 1.112 c Common practice
Interest expense on bonds	X <sub>duration</sub> , debit	IAS 1.112 c Common practice
Interest expense on borrowings	X <sub>duration</sub> , debit	IAS 1.112 c Common practice
Interest expense on debt instruments issued	X <sub>duration</sub> , debit	IAS 1.112 c Common practice
Interest expense on deposits from banks	X <sub>duration</sub> , debit	IAS 1.112 c Common practice
Interest expense on deposits from customers	X <sub>duration</sub> , debit	IAS 1.112 c Common practice
Interest expense on liabilities due to central banks	X <sub>duration</sub> , debit	IAS 1.112 c Common practice
Interest expense on financial liabilities designated at fair value through profit or loss	X <sub>duration</sub> , debit	IAS 1.112 c Common practice
Interest expense on financial liabilities held for trading	X <sub>duration</sub> , debit	IAS 1.112 c Common practice
Interest expense on other financial liabilities	X <sub>duration</sub> , debit	IAS 1.112 c Common practice
Interest expense on repurchase agreements and cash collateral on securities lent	X <sub>duration</sub> , debit	IAS 1.112 c Common practice
Interest income (expense)	X <sub>duration</sub> , credit	IAS 1.85 Common practice, IFRS 8.23 Disclosure, IFRS 8.28 e Disclosure
Expense arising from passage of time on other provisions	X <sub>duration</sub> , debit	IAS 1.112 c Common practice
Repairs and maintenance expense	X <sub>duration</sub> , debit	IAS 1.85 Common practice
Fuel and energy expense [abstract]		
Fuel expense	X <sub>duration</sub> , debit	IAS 1.112 c Common practice
Energy expense	X <sub>duration</sub> , debit	IAS 1.112 c Common practice
Total fuel and energy expense	X <sub>duration</sub> , debit	IAS 1.112 c Common practice
Other operating income (expense)	X <sub>duration</sub> , credit	IAS 1.85 Common practice
Miscellaneous other operating income	X <sub>duration</sub> , credit	IAS 1.112 c Common practice
Miscellaneous other operating expense	X <sub>duration</sub> , debit	IAS 1.112 c Common practice
Selling, general and administrative expense [abstract]		
Selling expense	X <sub>duration</sub> , debit	IAS 1.112 c Common practice
General and administrative expense	X <sub>duration</sub> , debit	IAS 1.112 c Common practice
Total selling, general and administrative expense	X <sub>duration</sub> , debit	IAS 1.85 Common practice
Distribution and administrative expense	X <sub>duration</sub> , debit	IAS 1.85 Common practice
Donations and subsidies expense	X <sub>duration</sub> , debit	IAS 1.112 c Common practice
Directors' remuneration expense	X <sub>duration</sub> , debit	IAS 1.112 c Common practice
Occupancy expense	X <sub>duration</sub> , debit	IAS 1.85 Common practice
Revenue and other operating income	X <sub>duration</sub> , credit	IAS 1.85 Common practice
Rental income	X <sub>duration</sub> , credit	IAS 1.112 c Common practice
Rental expense	X <sub>duration</sub> , debit	IAS 1.85 Common practice
Property service charge income (expense) [abstract]		
Property service charge income	X <sub>duration</sub> , credit	IAS 1.112 c Common practice
Property service charge expense	(X) <sub>duration</sub> , debit	IAS 1.112 c Common practice
Net property service charge income (expense)	X <sub>duration</sub> , credit	IAS 1.112 c Common practice
Property development and project management income	X <sub>duration</sub> , credit	IAS 1.85 Common practice
Property development and project management expense	X <sub>duration</sub> , debit	IAS 1.85 Common practice
Property management expense	X <sub>duration</sub> , debit	IAS 1.112 c Common practice
Income from reimbursements under insurance policies	X <sub>duration</sub> , credit	IAS 1.112 c Common practice
Income from fines and penalties	X <sub>duration</sub> , credit	IAS 1.112 c Common practice
Operating expense	X <sub>duration</sub> , debit	IAS 1.85 Common practice
Operating expense excluding cost of sales	X <sub>duration</sub> , debit	IAS 1.85 Common practice
Cost of sales, hotel operations	X <sub>duration</sub> , debit	IAS 1.85 Common practice
Cost of sales, room occupancy services	X <sub>duration</sub> , debit	IAS 1.85 Common practice
Cost of sales, food and beverage	X <sub>duration</sub> , debit	IAS 1.85 Common practice



Sales and marketing expense	X <sub>duration</sub> , debit	IAS 1.85 Common practice
Media production expense	X <sub>duration</sub> , debit	IAS 1.112 c Common practice
Gains (losses) on change in fair value of derivatives [abstract]		
Gains on change in fair value of derivatives	X <sub>duration</sub> , credit	IAS 1.85 Common practice
Losses on change in fair value of derivatives	(X) <sub>duration</sub> , debit	IAS 1.85 Common practice
Net gains (losses) on change in fair value of derivatives	X <sub>duration</sub> , credit	IAS 1.85 Common practice
Fee and commission income (expense) [abstract]		
Fee and commission income [abstract]		
Brokerage fee income	X <sub>duration</sub> , credit	IAS 1.112 c Common practice
Portfolio and other management fee income	X <sub>duration</sub> , credit	IAS 1.112 c Common practice
Credit-related fee and commission income	X <sub>duration</sub> , credit	IAS 1.112 c Common practice
Other fee and commission income	X <sub>duration</sub> , credit	IAS 1.112 c Common practice
Total fee and commission income	X <sub>duration</sub> , credit	IAS 1.85 Common practice
Fee and commission expense [abstract]		
Brokerage fee expense	(X) <sub>duration</sub> , debit	IAS 1.112 c Common practice
Other fee and commission expense	(X) <sub>duration</sub> , debit	IAS 1.112 c Common practice
Total fee and commission expense	(X) <sub>duration</sub> , debit	IAS 1.85 Common practice
Net fee and commission income (expense)	X <sub>duration</sub> , credit	IAS 1.85 Common practice
Trading income (expense) [abstract]		
Trading income (expense) on debt instruments	X <sub>duration</sub> , credit	IAS 1.112 c Common practice
Trading income (expense) on equity instruments	X <sub>duration</sub> , credit	IAS 1.112 c Common practice
Trading income (expense) on derivative financial instruments	X <sub>duration</sub> , credit	IAS 1.112 c Common practice
Trading income (expense) on foreign exchange contracts	X <sub>duration</sub> , credit	IAS 1.112 c Common practice
Other trading income (expense)	X <sub>duration</sub> , credit	IAS 1.112 c Common practice
Total trading income (expense)	X <sub>duration</sub> , credit	IAS 1.85 Common practice
Net earned premium	X <sub>duration</sub> , credit	Expiry date 2023-01-01 IAS 1.85 Common practice
Claims and benefits paid, net of reinsurance recoveries	X <sub>duration</sub> , debit	Expiry date 2023-01-01 IAS 1.85 Common practice
Increase (decrease) in provision for unearned premium	X <sub>duration</sub> , debit	Expiry date 2023-01-01 IAS 1.85 Common practice
Premiums written, net of reinsurance	X <sub>duration</sub> , credit	Expiry date 2023-01-01 IAS 1.85 Common practice
Increase (decrease) in insurance liabilities, net of reinsurance	X <sub>duration</sub> , debit	Expiry date 2023-01-01 IAS 1.85 Common practice
Acquisition and administration expense related to insurance contracts	X <sub>duration</sub> , debit	Expiry date 2023-01-01 IAS 1.85 Common practice
Expenses by nature [abstract]		
Raw materials and consumables used	X <sub>duration</sub> , debit	IAS 1.102 Example, IAS 1.99 Disclosure
Cost of merchandise sold	X <sub>duration</sub> , debit	IAS 1.85 Common practice
Cost of purchased energy sold	X <sub>duration</sub> , debit	IAS 1.112 c Common practice
Services expense	X <sub>duration</sub> , debit	IAS 1.85 Common practice
Insurance expense	X <sub>duration</sub> , debit	IAS 1.112 c Common practice
Professional fees expense	X <sub>duration</sub> , debit	IAS 1.112 c Common practice
Transportation expense	X <sub>duration</sub> , debit	IAS 1.112 c Common practice
Bank and similar charges	X <sub>duration</sub> , debit	IAS 1.112 c Common practice
Energy transmission charges	X <sub>duration</sub> , debit	IAS 1.112 c Common practice
Travel expense	X <sub>duration</sub> , debit	IAS 1.112 c Common practice
Communication expense	X <sub>duration</sub> , debit	IAS 1.112 c Common practice
Utilities expense	X <sub>duration</sub> , debit	IAS 1.112 c Common practice
Advertising expense	X <sub>duration</sub> , debit	IAS 1.112 c Common practice
Classes of employee benefits expense [abstract]		
Short-term employee benefits expense [abstract]		
Wages and salaries	X <sub>duration</sub> , debit	IAS 19.9 Common practice
Social security contributions	X <sub>duration</sub> , debit	IAS 19.9 Common practice
Other short-term employee benefits	X <sub>duration</sub> , debit	IAS 19.9 Common practice
Total short-term employee benefits expense	X <sub>duration</sub> , debit	IAS 1.112 c Common practice
Post-employment benefit expense in profit or loss [abstract]		
Post-employment benefit expense, defined contribution plans	X <sub>duration</sub> , debit	IAS 19.53 Disclosure

Post-employment benefit expense in profit or loss, defined benefit plans	X <sub>duration</sub> , debit	IAS 19.135 b Common practice, IAS 19.5 Common practice
Total post-employment benefit expense in profit or loss	X <sub>duration</sub> , debit	IAS 19.5 Common practice
Termination benefits expense	X <sub>duration</sub> , debit	IAS 19.171 Common practice
Other long-term employee benefits	X <sub>duration</sub> , debit	IAS 19.158 Common practice
Expense from share-based payment transactions with employees	X <sub>duration</sub> , debit	IAS 1.112 c Common practice
Other employee expense	X <sub>duration</sub> , debit	IAS 19.5 Common practice
Total employee benefits expense	X <sub>duration</sub> , debit	IAS 1.102 Example, IAS 1.104 Disclosure, IAS 1.99 Disclosure
Depreciation, amortisation and impairment loss (reversal of impairment loss) recognised in profit or loss [abstract]		
Depreciation and amortisation expense [abstract]		
Depreciation expense	X <sub>duration</sub> , debit	IAS 1.112 c Common practice
Amortisation expense	X <sub>duration</sub> , debit	IAS 1.112 c Common practice
Total depreciation and amortisation expense	X <sub>duration</sub> , debit	IAS 1.102 Example, IAS 1.104 Disclosure, IAS 1.99 Disclosure, IFRS 12.B13 d Disclosure, IFRS 8.23 e Disclosure, IFRS 8.28 e Disclosure
Impairment loss (reversal of impairment loss) recognised in profit or loss	X <sub>duration</sub> , debit	IAS 1.99 Disclosure
Total depreciation, amortisation and impairment loss (reversal of impairment loss) recognised in profit or loss	X <sub>duration</sub> , debit	IAS 1.112 c Common practice
Tax expense other than income tax expense	X <sub>duration</sub> , debit	IAS 1.85 Common practice
Property tax expense	X <sub>duration</sub> , debit	IAS 1.85 Common practice
Other expenses	X <sub>duration</sub> , debit	IAS 1.102 Example, IAS 1.99 Disclosure
Total expenses, by nature	X <sub>duration</sub> , debit	IAS 1.99 Disclosure
Disclosure of attribution of expenses by nature to their function [text block]	text block	IAS 1.104 Common practice, IAS 1.112 c Common practice
Disclosure of attribution of expenses by nature to their function [abstract]		
Disclosure of attribution of expenses by nature to their function [table]	table	IAS 1.104 Common practice, IAS 1.112 c Common practice
Attribution of expenses by nature to their function [axis]	axis	IAS 1.104 Common practice, IAS 1.112 c Common practice
Line items by function [member]	member[default]	IAS 1.104 Common practice, IAS 1.112 c Common practice
Cost of sales [member]	member	IAS 1.104 Common practice, IAS 1.112 c Common practice
Selling, general and administrative expense [member]	member	IAS 1.104 Common practice, IAS 1.112 c Common practice
Disclosure of attribution of expenses by nature to their function [line items]	line items	
Depreciation and amortisation expense [abstract]		
Depreciation expense	X <sub>duration</sub> , debit	IAS 1.112 c Common practice
Amortisation expense	X <sub>duration</sub> , debit	IAS 1.112 c Common practice
Total depreciation and amortisation expense	X <sub>duration</sub> , debit	IAS 1.102 Example, IAS 1.104 Disclosure, IAS 1.99 Disclosure, IFRS 12.B13 d Disclosure, IFRS 8.23 e Disclosure, IFRS 8.28 e Disclosure
Miscellaneous other comprehensive income [abstract]		
Increase (decrease) in accumulated deferred tax recognised in other comprehensive income due to change in tax rate	X <sub>duration</sub> , debit	IAS 1.85 Common practice
Other comprehensive income, net of tax, exchange differences on translation of foreign operations and hedges of net investments in foreign operations [abstract]		
Other comprehensive income, net of tax, exchange differences on translation of foreign operations	X <sub>duration</sub> , credit	IAS 1.7 Disclosure, IAS 1.91 a Disclosure
Other comprehensive income, net of tax, hedges of net investments in foreign operations	X <sub>duration</sub> , credit	IAS 1.91 a Disclosure, IAS 39.102 a Disclosure, IFRS 9.6.5.13 a Disclosure
Other comprehensive income, net of tax, exchange differences on translation of foreign operations and hedges of net investments in foreign operations	X <sub>duration</sub> , credit	IAS 1.91 a Common practice
Other comprehensive income, before tax, exchange differences on translation of foreign operations and hedges of net investments in foreign operations [abstract]		
Other comprehensive income, before tax, exchange differences on translation of foreign operations	X <sub>duration</sub> , credit	IAS 1.7 Disclosure, IAS 1.91 b Disclosure
Other comprehensive income, before tax, hedges of net investments in foreign operations	X <sub>duration</sub> , credit	IAS 1.91 b Disclosure, IAS 39.102 a Disclosure, IFRS 9.6.5.13 a Disclosure
Other comprehensive income, before tax, exchange differences on translation of foreign operations and hedges of net investments in foreign operations	X <sub>duration</sub> , credit	IAS 1.91 b Common practice
Income tax relating to exchange differences on translation of foreign operations and hedges of net investments in foreign operations included in other comprehensive income [abstract]		

Income tax relating to exchange differences on translation of foreign operations included in other comprehensive income	X <sub>duration, debit</sub>	IAS 12.81 ab Disclosure, IAS 1.90 Disclosure
Income tax relating to hedges of net investments in foreign operations included in other comprehensive income	X <sub>duration, debit</sub>	IAS 12.81 ab Disclosure, IAS 1.90 Disclosure
Total income tax relating to exchange differences on translation of foreign operations and hedges of net investments in foreign operations included in other comprehensive income	X <sub>duration, debit</sub>	IAS 12.81 ab Common practice, IAS 1.90 Common practice
Other comprehensive income, attributable to owners of parent	X <sub>duration, credit</sub>	IAS 1.85 Common practice
Other comprehensive income, attributable to non-controlling interests	X <sub>duration, credit</sub>	IAS 1.85 Common practice
Other individually immaterial components of other comprehensive income, net of tax	X <sub>duration, credit</sub>	IAS 1.85 Common practice
Other individually immaterial components of other comprehensive income, before tax	X <sub>duration, credit</sub>	IAS 1.85 Common practice
Income tax relating to other individually immaterial components of other comprehensive income	X <sub>duration, debit</sub>	IAS 1.85 Common practice
Share of profit (loss) of associates and joint ventures accounted for using equity method [abstract]		
Share of profit (loss) of associates accounted for using equity method	X <sub>duration, credit</sub>	IAS 1.85 Common practice
Share of profit (loss) of joint ventures accounted for using equity method	X <sub>duration, credit</sub>	IAS 1.85 Common practice
Total share of profit (loss) of associates and joint ventures accounted for using equity method	X <sub>duration, credit</sub>	IAS 1.82 c Disclosure, Effective on first application of IFRS 9 IFRS 4.39M b Disclosure, IFRS 8.23 g Disclosure, IFRS 8.28 e 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 <sub>duration, credit</sub>	IAS 1.82A 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 <sub>duration, credit</sub>	IAS 1.82A Disclosure
Total share of other comprehensive income of associates and joint ventures accounted for using equity method, net of tax	X <sub>duration, credit</sub>	IAS 1.91 a Disclosure, IFRS 12.B16 c Disclosure, Effective on first application of IFRS 9 IFRS 4.39M b 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 <sub>duration, credit</sub>	IAS 1.82A 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 <sub>duration, credit</sub>	IAS 1.82A Disclosure
Total share of other comprehensive income of associates and joint ventures accounted for using equity method, before tax	X <sub>duration, credit</sub>	IAS 1.91 b Disclosure, Effective on first application of IFRS 9 IFRS 4.39M 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 <sub>duration, debit</sub>	IAS 1.91 Disclosure
Income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method that will be reclassified to profit or loss	X <sub>duration, debit</sub>	IAS 1.91 Disclosure
Aggregated income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method	X <sub>duration, debit</sub>	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 <sub>duration, debit</sub>	IAS 1.91 Disclosure
Income tax relating to components of other comprehensive income that will be reclassified to profit or loss	X <sub>duration, debit</sub>	IAS 1.91 Disclosure
Aggregated income tax relating to components of other comprehensive income	X <sub>duration</sub>	IAS 12.81 ab Disclosure, IAS 1.90 Disclosure
Comprehensive income, continuing and discontinued operations [abstract]		
Comprehensive income from continuing operations	X <sub>duration, credit</sub>	IFRS 5.33 d Common practice
Comprehensive income from discontinued operations	X <sub>duration, credit</sub>	IFRS 5.33 d Common practice
Total comprehensive income	X <sub>duration, credit</sub>	IAS 1.106 a Disclosure, IAS 1.81A c Disclosure, IFRS 1.24 b Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (ix) Disclosure, IFRS 1.32 a (ii) Disclosure
Comprehensive income attributable to owners of parent, continuing and discontinued operations [abstract]		
Comprehensive income from continuing operations, attributable to owners of parent	X <sub>duration, credit</sub>	IFRS 5.33 d Common practice
Comprehensive income from discontinued operations, attributable to owners of parent	X <sub>duration, credit</sub>	IFRS 5.33 d Common practice
Total comprehensive income, attributable to owners of parent	X <sub>duration, credit</sub>	IAS 1.106 a Disclosure, IAS 1.81B b (ii) Disclosure
Comprehensive income attributable to non-controlling interests, continuing and discontinued operations [abstract]		
Comprehensive income from continuing operations, attributable to non-controlling interests	X <sub>duration, credit</sub>	IFRS 5.33 d Common practice
Comprehensive income from discontinued operations, attributable to non-controlling interests	X <sub>duration, credit</sub>	IFRS 5.33 d Common practice
Total comprehensive income, attributable to non-controlling interests	X <sub>duration, credit</sub>	IAS 1.106 a Disclosure, IAS 1.81B b (i) Disclosure
<b>[800400] Notes - Statement of changes in equity, additional disclosures</b>		
Statement of changes in equity [abstract]		

Statement of changes in equity [line items]	line items	
Dividends recognised as distributions to owners of parent, relating to prior years	X <sub>duration</sub> , debit	IAS 1.106 d Common practice
Dividends recognised as distributions to owners of parent, relating to current year	X <sub>duration</sub> , debit	IAS 1.106 d Common practice
Dividends recognised as distributions to owners of parent	X <sub>duration</sub> , debit	IAS 1.106 d Common practice
Dividends recognised as distributions to non-controlling interests	X <sub>duration</sub> , debit	IAS 1.106 d Common practice
Increase (decrease) through change in equity of subsidiaries, equity	X <sub>duration</sub> , credit	IAS 1.106 d Common practice
Increase (decrease) through acquisition of subsidiary, equity	X <sub>duration</sub> , credit	IAS 1.106 d Common practice
Increase (decrease) through disposal of subsidiary, equity	X <sub>duration</sub> , credit	IAS 1.106 d Common practice
Increase (decrease) through transfer between revaluation surplus and retained earnings, equity	X <sub>duration</sub> , credit	IAS 1.106 d Common practice
Increase (decrease) through transfer to statutory reserve, equity	X <sub>duration</sub> , credit	IAS 1.106 d Common practice
Increase (decrease) through appropriation of retained earnings, equity	X <sub>duration</sub> , credit	IAS 1.106 d Common practice
Increase (decrease) through exercise of options, equity	X <sub>duration</sub> , credit	IAS 1.106 d Common practice
Increase (decrease) through exercise of warrants, equity	X <sub>duration</sub> , credit	IAS 1.106 d Common practice
Increase (decrease) through conversion of convertible instruments, equity	X <sub>duration</sub> , credit	IAS 1.106 d Common practice
Issue of convertible instruments	X <sub>duration</sub> , credit	IAS 1.106 d Common practice
Decrease (increase) through tax on share-based payment transactions, equity	X <sub>duration</sub> , debit	IAS 1.106 d Common practice
Increase (decrease) through transactions with owners, equity	X <sub>duration</sub> , credit	IAS 1.106 d Common practice
Purchase of treasury shares	X <sub>duration</sub> , debit	IAS 1.106 d Common practice
Sale or issue of treasury shares	X <sub>duration</sub> , credit	IAS 1.106 d Common practice
Cancellation of treasury shares	X <sub>duration</sub> , credit	IAS 1.106 d Common practice
Reduction of issued capital	X <sub>duration</sub> , debit	IAS 1.106 d Common practice
Share issue related cost	X <sub>duration</sub> , debit	IAS 1.106 d Common practice
Miscellaneous components of equity [abstract]		
Components of equity [axis]	axis	IAS 1.106 Disclosure
Equity [member]	member	IAS 1.106 Disclosure
Statutory reserve [member]	member	IAS 1.108 Common practice
Capital redemption reserve [member]	member	IAS 1.108 Common practice
Merger reserve [member]	member	IAS 1.108 Common practice
Reserve of equity component of convertible instruments [member]	member	IAS 1.108 Common practice
Capital reserve [member]	member	IAS 1.108 Common practice
Additional paid-in capital [member]	member	IAS 1.108 Common practice
Warrant reserve [member]	member	IAS 1.108 Common practice
Retained earnings, profit (loss) for reporting period [member]	member	IAS 1.108 Common practice
Retained earnings, excluding profit (loss) for reporting period [member]	member	IAS 1.108 Common practice
Reserve of overlay approach [member]	member	Effective on first application of IFRS 9 IFRS 4.35D b Common practice
Miscellaneous other reserves [member]	member	IAS 1.108 Common practice
<b>[800500] Notes - List of notes</b>		
Disclosure of notes and other explanatory information [text block]	text block	IAS 1.10 e Disclosure
Disclosure of accounting judgements and estimates [text block]	text block	IAS 1.10 e Common practice
Disclosure of accrued expenses and other liabilities [text block]	text block	IAS 1.10 e Common practice
Disclosure of allowance for credit losses [text block]	text block	IAS 1.10 e Common practice
Disclosure of associates [text block]	text block	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 d Disclosure
Disclosure of auditors' remuneration [text block]	text block	IAS 1.10 e Common practice
Disclosure of authorisation of financial statements [text block]	text block	IAS 1.10 e Common practice
Disclosure of available-for-sale financial assets [text block]	text block	Expiry date 2023-01-01 IAS 1.10 e Common practice
Disclosure of basis of consolidation [text block]	text block	IAS 1.10 e Common practice
Disclosure of basis of preparation of financial statements [text block]	text block	IAS 1.10 e Common practice
Disclosure of biological assets, agriculture produce at point of harvest and government grants related to biological assets [text block]	text block	IAS 41 - Disclosure Disclosure
Disclosure of borrowing costs [text block]	text block	IAS 23 - Disclosure Disclosure
Disclosure of borrowings [text block]	text block	IAS 1.10 e Common practice
Disclosure of business combinations [text block]	text block	IFRS 3 - Disclosures Disclosure
Disclosure of cash and bank balances at central banks [text block]	text block	IAS 1.10 e Common practice
Disclosure of cash and cash equivalents [text block]	text block	IAS 1.10 e Common practice
Disclosure of cash flow statement [text block]	text block	IAS 7 - Presentation of a statement of cash flows Disclosure

Disclosure of changes in accounting policies [text block]	text block	IAS 1.10 e Common practice
Disclosure of changes in accounting policies, accounting estimates and errors [text block]	text block	IAS 8 - Accounting policies Disclosure
Disclosure of collateral [text block]	text block	IAS 1.10 e Common practice
Disclosure of claims and benefits paid [text block]	text block	IAS 1.10 e Common practice
Disclosure of commitments [text block]	text block	IAS 1.10 e Common practice
Disclosure of commitments and contingent liabilities [text block]	text block	IAS 1.10 e Common practice
Disclosure of contingent liabilities [text block]	text block	IAS 37.86 Disclosure
Disclosure of cost of sales [text block]	text block	IAS 1.10 e Common practice
Disclosure of credit risk [text block]	text block	IAS 1.10 e Common practice; IFRS 7 - Credit risk Disclosure
Disclosure of debt instruments [text block]	text block	IAS 1.10 e Common practice
Disclosure of deferred acquisition costs arising from insurance contracts [text block]	text block	IAS 1.10 e Common practice
Disclosure of deferred income [text block]	text block	IAS 1.10 e Common practice
Disclosure of deferred taxes [text block]	text block	IAS 1.10 e Common practice
Disclosure of deposits from banks [text block]	text block	IAS 1.10 e Common practice
Disclosure of deposits from customers [text block]	text block	IAS 1.10 e Common practice
Disclosure of depreciation and amortisation expense [text block]	text block	IAS 1.10 e Common practice
Disclosure of derivative financial instruments [text block]	text block	IAS 1.10 e Common practice
Disclosure of discontinued operations [text block]	text block	IAS 1.10 e Common practice
Disclosure of dividends [text block]	text block	IAS 1.10 e Common practice
Disclosure of earnings per share [text block]	text block	IAS 33 - Disclosure Disclosure
Disclosure of effect of changes in foreign exchange rates [text block]	text block	IAS 21 - Disclosure Disclosure
Disclosure of employee benefits [text block]	text block	IAS 19 - Scope Disclosure
Disclosure of entity's operating segments [text block]	text block	IFRS 8 - Disclosure Disclosure
Disclosure of events after reporting period [text block]	text block	IAS 10 - Disclosure Disclosure
Disclosure of expenses [text block]	text block	IAS 1.10 e Common practice
Disclosure of expenses by nature [text block]	text block	IAS 1.10 e Common practice
Disclosure of exploration and evaluation assets [text block]	text block	IFRS 6 - Disclosure Disclosure
Disclosure of fair value measurement [text block]	text block	IFRS 13 - Disclosure Disclosure
Disclosure of fair value of financial instruments [text block]	text block	IAS 1.10 e Common practice
Disclosure of fee and commission income (expense) [text block]	text block	IAS 1.10 e Common practice
Disclosure of finance cost [text block]	text block	IAS 1.10 e Common practice
Disclosure of finance income (cost) [text block]	text block	IAS 1.10 e Common practice
Disclosure of finance income [text block]	text block	IAS 1.10 e Common practice
Disclosure of financial assets held for trading [text block]	text block	IAS 1.10 e Common practice
Disclosure of financial instruments [text block]	text block	IFRS 7 - Scope Disclosure
Disclosure of financial instruments at fair value through profit or loss [text block]	text block	IAS 1.10 e Common practice
Disclosure of financial instruments designated at fair value through profit or loss [text block]	text block	IAS 1.10 e Common practice
Disclosure of financial instruments held for trading [text block]	text block	IAS 1.10 e Common practice
Disclosure of financial liabilities held for trading [text block]	text block	IAS 1.10 e Common practice
Disclosure of financial risk management [text block]	text block	IAS 1.10 e Common practice
Disclosure of first-time adoption [text block]	text block	IFRS 1 - Presentation and disclosure Disclosure
Disclosure of general and administrative expense [text block]	text block	IAS 1.10 e Common practice
Disclosure of general information about financial statements [text block]	text block	IAS 1.51 Disclosure
Disclosure of going concern [text block]	text block	IAS 1.10 e Common practice
Disclosure of goodwill [text block]	text block	IAS 1.10 e Common practice
Disclosure of government grants [text block]	text block	IAS 20 - Disclosure Disclosure
Disclosure of hyperinflationary reporting [text block]	text block	IAS 29 - Disclosures Disclosure
Disclosure of impairment of assets [text block]	text block	IAS 36 - Disclosure Disclosure
Disclosure of income tax [text block]	text block	IAS 12 - Disclosure Disclosure
Disclosure of information about employees [text block]	text block	IAS 1.10 e Common practice
Disclosure of information about key management personnel [text block]	text block	IAS 1.10 e Common practice
Disclosure of insurance contracts [text block]	text block	Effective 2023-01-01 IFRS 17 - Disclosure Disclosure; Expiry date 2023-01-01 IFRS 4 - Disclosure Disclosure
Disclosure of insurance premium revenue [text block]	text block	IAS 1.10 e Common practice
Disclosure of intangible assets [text block]	text block	IAS 38 - Disclosure Disclosure
Disclosure of intangible assets and goodwill [text block]	text block	IAS 1.10 e Common practice

Disclosure of interest expense [text block]	text block	IAS 1.10 e Common practice
Disclosure of interest income [text block]	text block	IAS 1.10 e Common practice
Disclosure of interest income (expense) [text block]	text block	IAS 1.10 e Common practice
Disclosure of interests in other entities [text block]	text block	IFRS 12.1 Disclosure
Disclosure of interim financial reporting [text block]	text block	IAS 34 - Content of an interim financial report Disclosure
Disclosure of inventories [text block]	text block	IAS 2 - Disclosure Disclosure
Disclosure of investment contracts liabilities [text block]	text block	IAS 1.10 e Common practice
Disclosure of investment property [text block]	text block	IAS 40 - Disclosure Disclosure
Disclosure of investments accounted for using equity method [text block]	text block	IAS 1.10 e Common practice
Disclosure of investments other than investments accounted for using equity method [text block]	text block	IAS 1.10 e Common practice
Disclosure of issued capital [text block]	text block	IAS 1.10 e Common practice
Disclosure of joint ventures [text block]	text block	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 b Disclosure
Disclosure of lease prepayments [text block]	text block	IAS 1.10 e Common practice
Disclosure of leases [text block]	text block	IFRS 16 - Presentation Disclosure, IFRS 16 - Disclosure Disclosure
Disclosure of liquidity risk [text block]	text block	IAS 1.10 e Common practice
Disclosure of loans and advances to banks [text block]	text block	IAS 1.10 e Common practice
Disclosure of loans and advances to customers [text block]	text block	IAS 1.10 e Common practice
Disclosure of market risk [text block]	text block	IAS 1.10 e Common practice
Disclosure of net asset value attributable to unit-holders [text block]	text block	IAS 1.10 e Common practice
Disclosure of non-controlling interests [text block]	text block	IAS 1.10 e Common practice
Disclosure of non-current assets held for sale and discontinued operations [text block]	text block	IFRS 5 - Presentation and disclosure Disclosure
Disclosure of non-current assets or disposal groups classified as held for sale [text block]	text block	IAS 1.10 e Common practice
Disclosure of objectives, policies and processes for managing capital [text block]	text block	IAS 1.134 Disclosure
Disclosure of other assets [text block]	text block	IAS 1.10 e Common practice
Disclosure of other current assets [text block]	text block	IAS 1.10 e Common practice
Disclosure of other current liabilities [text block]	text block	IAS 1.10 e Common practice
Disclosure of other liabilities [text block]	text block	IAS 1.10 e Common practice
Disclosure of other non-current assets [text block]	text block	IAS 1.10 e Common practice
Disclosure of other non-current liabilities [text block]	text block	IAS 1.10 e Common practice
Disclosure of other operating expense [text block]	text block	IAS 1.10 e Common practice
Disclosure of other operating income (expense) [text block]	text block	IAS 1.10 e Common practice
Disclosure of other operating income [text block]	text block	IAS 1.10 e Common practice
Disclosure of other provisions, contingent liabilities and contingent assets [text block]	text block	IAS 37 - Disclosure Disclosure
Disclosure of prepayments and other assets [text block]	text block	IAS 1.10 e Common practice
Disclosure of profit (loss) from operating activities [text block]	text block	IAS 1.10 e Common practice
Disclosure of property, plant and equipment [text block]	text block	IAS 16 - Disclosure Disclosure
Disclosure of provisions [text block]	text block	IAS 1.10 e Common practice
Disclosure of reclassification of financial instruments [text block]	text block	IAS 1.10 e Common practice
Disclosure of regulatory deferral accounts [text block]	text block	IFRS 14 - Disclosure Disclosure, IFRS 14 - Presentation Disclosure
Disclosure of reinsurance [text block]	text block	IAS 1.10 e Common practice
Disclosure of related party [text block]	text block	IAS 24 - Disclosures Disclosure
Disclosure of repurchase and reverse repurchase agreements [text block]	text block	IAS 1.10 e Common practice
Disclosure of research and development expense [text block]	text block	IAS 1.10 e Common practice
Disclosure of reserves within equity [text block]	text block	IAS 1.79 b Disclosure
Disclosure of restricted cash and cash equivalents [text block]	text block	IAS 1.10 e Common practice
Disclosure of revenue [text block]	text block	IAS 1.10 e Common practice
Disclosure of revenue from contracts with customers [text block]	text block	IFRS 15 - Presentation Disclosure, IFRS 15 - Disclosure Disclosure
Disclosure of separate financial statements [text block]	text block	IAS 27 - Disclosure Disclosure, IFRS 12 - Objective Disclosure
Disclosure of service concession arrangements [text block]	text block	SIC 29 - Consensus Disclosure
Disclosure of share capital, reserves and other equity interest [text block]	text block	IAS 1.79 Disclosure
Disclosure of share-based payment arrangements [text block]	text block	IFRS 2.44 Disclosure
Disclosure of subordinated liabilities [text block]	text block	IAS 1.10 e Common practice

Disclosure of subsidiaries [text block]	text block	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 a Disclosure
Disclosure of significant accounting policies [text block]	text block	IAS 1.117 Disclosure
Disclosure of tax receivables and payables [text block]	text block	IAS 1.10 e Common practice
Disclosure of trade and other payables [text block]	text block	IAS 1.10 e Common practice
Disclosure of trade and other receivables [text block]	text block	IAS 1.10 e Common practice
Disclosure of trading income (expense) [text block]	text block	IAS 1.10 e Common practice
Disclosure of treasury shares [text block]	text block	IAS 1.10 e Common practice
<b>[800600] Notes - List of accounting policies</b>		
Disclosure of significant accounting policies [text block]	text block	IAS 1.117 Disclosure
Description of accounting policy for available-for-sale financial assets [text block]	text block	Expiry date 2023-01-01 IAS 1.117 b Common practice
Description of accounting policy for biological assets [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for borrowing costs [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for borrowings [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for business combinations [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for business combinations and goodwill [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for cash flows [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for collateral [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for construction in progress [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for contingent liabilities and contingent assets [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for customer acquisition costs [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for customer loyalty programmes [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for decommissioning, restoration and rehabilitation provisions [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for deferred acquisition costs arising from insurance contracts [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for deferred income tax [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for depreciation expense [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for derecognition of financial instruments [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for derivative financial instruments [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for derivative financial instruments and hedging [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for determining components of cash and cash equivalents [text block]	text block	IAS 7.46 Disclosure
Description of accounting policy for discontinued operations [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for discounts and rebates [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for dividends [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for earnings per share [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for emission rights [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for employee benefits [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for environment related expense [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for exceptional items [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for expenses [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for exploration and evaluation expenditures [text block]	text block	IFRS 6.24 a Disclosure
Description of accounting policy for fair value measurement [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for fee and commission income and expense [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for finance costs [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for finance income and costs [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for financial assets [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for financial guarantees [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for financial instruments [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for financial instruments at fair value through profit or loss [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for financial liabilities [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for foreign currency translation [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for franchise fees [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for functional currency [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for goodwill [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for government grants [text block]	text block	IAS 20.39 a Disclosure

Description of accounting policy for hedging [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for held-to-maturity investments [text block]	text block	Expiry date 2023-01-01 IAS 1.117 b Common practice
Description of accounting policy for impairment of assets [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for impairment of financial assets [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for impairment of non-financial assets [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for income tax [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for insurance contracts and related assets, liabilities, income and expense [text block]	text block	IAS 1.117 b Common practice, Expiry date 2023-01-01 IFRS 4.37 a Disclosure
Description of accounting policy for intangible assets and goodwill [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for intangible assets other than goodwill [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for interest income and expense [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for investment in associates [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for investment in associates and joint ventures [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for investments in joint ventures [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for investment property [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for investments other than investments accounted for using equity method [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for issued capital [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for leases [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for loans and receivables [text block]	text block	Expiry date 2023-01-01 IAS 1.117 b Common practice
Description of accounting policy for measuring inventories [text block]	text block	IAS 2.36 a Disclosure
Description of accounting policy for mining assets [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for mining rights [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for non-current assets or disposal groups classified as held for sale [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for non-current assets or disposal groups classified as held for sale and discontinued operations [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for offsetting of financial instruments [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for oil and gas assets [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for programming assets [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for property, plant and equipment [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for provisions [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for reclassification of financial instruments [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for recognising in profit or loss difference between fair value at initial recognition and transaction price [text block]	text block	IFRS 7.28 a Disclosure
Description of accounting policy for recognition of revenue [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for regulatory deferral accounts [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for reinsurance [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for repairs and maintenance [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for repurchase and reverse repurchase agreements [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for research and development expense [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for restricted cash and cash equivalents [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for segment reporting [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for service concession arrangements [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for share-based payment transactions [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for stripping costs [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for subsidiaries [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for taxes other than income tax [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for termination benefits [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for trade and other payables [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for trade and other receivables [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for trading income and expense [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for transactions with non-controlling interests [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for transactions with related parties [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for treasury shares [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for warrants [text block]	text block	IAS 1.117 b Common practice
Description of other accounting policies relevant to understanding of financial statements [text block]	text block	IAS 1.117 b Disclosure



[810000] Notes - Corporate information and statement of IFRS compliance		
Disclosure of notes and other explanatory information [text block]	text block	IAS 1.10 e Disclosure
Name of reporting entity or other means of identification	text	IAS 1.51 a Disclosure
Domicile of entity	text	IAS 1.138 a Disclosure
Legal form of entity	text	IAS 1.138 a Disclosure
Country of incorporation	text	IAS 1.138 a Disclosure
Address of entity's registered office	text	IAS 1.138 a Disclosure
Principal place of business	text	IAS 1.138 a Disclosure
Description of nature of entity's operations and principal activities	text	IAS 1.138 b Disclosure
Name of parent entity	text	IAS 1.138 c Disclosure, IAS 24.13 Disclosure
Name of ultimate parent of group	text	IAS 1.138 c Disclosure, IAS 24.13 Disclosure
Length of life of limited life entity	text	IAS 1.138 d Disclosure
Statement of IFRS compliance [text block]	text block	IAS 1.16 Disclosure
Management conclusion on fair presentation as consequence of departure	text	IAS 1.20 a Disclosure
Explanation of departure from IFRS	text	IAS 1.20 b Disclosure, IAS 1.20 c Disclosure
Explanation of financial effect of departure from IFRS	text	IAS 1.20 d Disclosure
Explanation of nature of requirement in IFRS and conclusion why requirement is in conflict with objective of financial statements set out in Framework	text	IAS 1.23 a Disclosure
Explanation of adjustments that would be necessary to achieve fair presentation	text	IAS 1.23 b Disclosure
Disclosure of uncertainties of entity's ability to continue as going concern [text block]	text block	IAS 1.25 Disclosure
Explanation of fact and basis for preparation of financial statements when not going concern basis	text	IAS 1.25 Disclosure
Explanation of why entity not regarded as going concern	text	IAS 1.25 Disclosure
Description of reason for using longer or shorter reporting period	text	IAS 1.36 a Disclosure
Description of fact that amounts presented in financial statements are not entirely comparable	text	IAS 1.36 b Disclosure
Disclosure of reclassifications or changes in presentation [text block]	text block	IAS 1.41 Disclosure
Disclosure of reclassifications or changes in presentation [abstract]		
Disclosure of reclassifications or changes in presentation [table]	table	IAS 1.41 Disclosure
Reclassified items [axis]	axis	IAS 1.41 Disclosure
Reclassified items [member]	member[default]	IAS 1.41 Disclosure
Disclosure of reclassifications or changes in presentation [line items]	line items	
Description of nature of reclassifications or changes in presentation	text	IAS 1.41 a Disclosure
Amount of reclassifications or changes in presentation	X <sub>duration</sub>	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 19.147 c Example, IFRS 15.120 b (i) Disclosure, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2023-01-01 IFRS 17.109 Disclosure, Effective 2023-01-01 IFRS 17.109A Disclosure, Effective 2023-01-01 IFRS 17.120 Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, IFRS 7.23B a Disclosure, IFRS 7.42E e Disclosure, IFRS 7.B11 Example
Aggregated time bands [member]	member[default]	IAS 1.61 Disclosure, IAS 19.147 c Example, IFRS 15.120 b (i) Disclosure, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2023-01-01 IFRS 17.109 Disclosure, Effective 2023-01-01 IFRS 17.109A Disclosure, Effective 2023-01-01 IFRS 17.120 Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, IFRS 7.23B a Disclosure, IFRS 7.B11 Example, IFRS 7.B35 Example
Not later than one year [member]	member	IAS 1.61 a Disclosure, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example, IFRS 7.IG31A Example

Later than one year [member]	member	IAS 1.61 b Disclosure, Expiry date 2023-01-01 IFRS 7.37 a Example, Expiry date 2023-01-01 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 <sub>instant, debit</sub>	IAS 1.54 g Disclosure, IAS 1.68 Example, IAS 2.36 b Disclosure
Current trade receivables	X <sub>instant, debit</sub>	IAS 1.68 Example, IAS 1.78 b Example
Current trade payables	X <sub>instant, credit</sub>	IAS 1.70 Example, IAS 1.78 Common practice
Disclosure of significant accounting policies [text block]	text block	IAS 1.117 Disclosure
Explanation of measurement bases used in preparing financial statements [text block]	text block	IAS 1.117 a Disclosure
Description of other accounting policies relevant to understanding of financial statements [text block]	text block	IAS 1.117 b Disclosure
Explanation of management judgements in applying entity's accounting policies with significant effect on recognised amounts	text	IAS 1.122 Disclosure
Explanation of sources of estimation uncertainty with significant risk of causing material adjustment	text	IAS 1.125 Disclosure, IFRIC 14.10 Disclosure
Disclosure of assets and liabilities with significant risk of material adjustment [text block]	text block	IAS 1.125 Disclosure
Disclosure of assets and liabilities with significant risk of material adjustment [abstract]		
Disclosure of assets and liabilities with significant risk of material adjustment [table]	table	IAS 1.125 Disclosure
Assets and liabilities [axis]	axis	IAS 1.125 Disclosure
Assets and liabilities [member]	member[default]	IAS 1.125 Disclosure
Disclosure of assets and liabilities with significant risk of material adjustment [line items]	line items	
Description of nature of assets with significant risk of material adjustments within next financial year	text	IAS 1.125 a Disclosure
Description of nature of liabilities with significant risk of material adjustments within next financial year	text	IAS 1.125 a Disclosure
Assets with significant risk of material adjustments within next financial year	X <sub>instant, debit</sub>	IAS 1.125 b Disclosure
Liabilities with significant risk of material adjustments within next financial year	X <sub>instant, credit</sub>	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 <sub>XXduration</sub>	IAS 1.107 Disclosure
Dividends proposed or declared before financial statements authorised for issue but not recognised as distribution to owners	X <sub>duration</sub>	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 <sub>XXduration</sub>	IAS 1.137 a Disclosure
Cumulative preference dividends not recognised	X <sub>duration</sub>	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 <sub>instant, debit</sub>	IFRIC 17.17 b Disclosure
Non-cash assets declared for distribution to owners before financial statements authorised for issue, at fair value	X <sub>instant, debit</sub>	IFRIC 17.17 c Disclosure
Description of methods used to measure fair value of non-cash assets declared for distribution to owners before financial statements authorised for issue	text	IFRIC 17.17 c Disclosure
Dividends payable, non-cash assets distributions	X <sub>instant, credit</sub>	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 <sub>duration, credit</sub>	IFRIC 17.16 b Disclosure
Equity reclassified into financial liabilities	X <sub>duration</sub>	IAS 1.80A Disclosure
Financial liabilities reclassified into equity	X <sub>duration</sub>	IAS 1.80A Disclosure
Description of timing and reason of reclassification between financial liabilities and equity	text	IAS 1.80A Disclosure
<b>[861000] Notes - Analysis of other comprehensive income by item</b>		
Disclosure of analysis of other comprehensive income by item [text block]	text block	IAS 1.106A Disclosure

Disclosure of analysis of other comprehensive income by item [abstract]		
Disclosure of analysis of other comprehensive income by item [table]	table	IAS 1.106A Disclosure
Components of equity [axis]	axis	IAS 1.106 Disclosure
Equity [member]	member[default]	IAS 1.106 Disclosure
Equity attributable to owners of parent [member]	member	IAS 1.106 Disclosure
Issued capital [member]	member	IAS 1.106 Disclosure
Share premium [member]	member	IAS 1.106 Disclosure
Treasury shares [member]	member	IAS 1.106 Disclosure
Other equity interest [member]	member	IAS 1.106 Disclosure
Other reserves [member]	member	IAS 1.106 Disclosure, IAS 1.79 b Disclosure
Accumulated other comprehensive income [member]	member	IAS 1.108 Common practice
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, IFRS 9.6.5.11 Disclosure
Reserve of gains and losses on hedging instruments that hedge investments in equity instruments [member]	member	IAS 1.108 Example
Reserve of change in value of time value of options [member]	member	IAS 1.108 Example, IFRS 9.6.5.15 Disclosure
Reserve of change in value of forward elements of forward contracts [member]	member	IAS 1.108 Example, IFRS 9.6.5.16 Disclosure
Reserve of change in value of foreign currency basis spreads [member]	member	IAS 1.108 Example, IFRS 9.6.5.16 Disclosure
Reserve of gains and losses on financial assets measured at fair value through other comprehensive income [member]	member	IAS 1.108 Example
Reserve of insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will be reclassified to profit or loss [member]	member	Effective 2023-01-01 IAS 1.108 Example
Reserve of insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will not be reclassified to profit or loss [member]	member	Effective 2023-01-01 IAS 1.108 Example
Reserve of finance income (expenses) from reinsurance contracts held excluded from profit or loss [member]	member	Effective 2023-01-01 IAS 1.108 Example
Reserve of gains and losses on remeasuring available-for-sale financial assets [member]	member	Expiry date 2023-01-01 IAS 1.108 Example
Reserve of remeasurements of defined benefit plans [member]	member	IAS 1.108 Example
Amount recognised in other comprehensive income and accumulated in equity relating to non-current assets or disposal groups held for sale [member]	member	IFRS 5 - Example 12 Example, IFRS 5.38 Disclosure
Reserve of gains and losses from investments in equity instruments [member]	member	IAS 1.108 Example
Reserve of change in fair value of financial liability attributable to change in credit risk of liability [member]	member	IAS 1.108 Example
Reserve of share-based payments [member]	member	IAS 1.108 Example
Reserve for catastrophe [member]	member	Expiry date 2023-01-01 IAS 1.108 Example, Expiry date 2023-01-01 IFRS 4.IG58 Disclosure
Reserve for equalisation [member]	member	Expiry date 2023-01-01 IAS 1.108 Example, Expiry date 2023-01-01 IFRS 4.IG58 Disclosure
Reserve of discretionary participation features [member]	member	Expiry date 2023-01-01 IAS 1.108 Example, Expiry date 2023-01-01 IFRS 4.34 b Disclosure, Expiry date 2023-01-01 IFRS 4.IG22 f Disclosure
Retained earnings [member]	member	IAS 1.106 Disclosure, IAS 1.108 Example
Non-controlling interests [member]	member	IAS 1.106 Disclosure
Types of risks [axis]	axis	Effective 2023-01-01 IFRS 17.124 Disclosure, Effective 2023-01-01 IFRS 17.125 Disclosure, Effective 2023-01-01 IFRS 17.127 Disclosure, Effective 2023-01-01 IFRS 17.128 a Disclosure, IFRS 7.21C Disclosure, IFRS 7.33 Disclosure, IFRS 7.34 Disclosure
Risks [member]	member[default]	Effective 2023-01-01 IFRS 17.124 Disclosure, Effective 2023-01-01 IFRS 17.125 Disclosure, Effective 2023-01-01 IFRS 17.127 Disclosure, Effective 2023-01-01 IFRS 17.128 a Disclosure, IFRS 7.21C Disclosure, IFRS 7.33 Disclosure, IFRS 7.34 Disclosure
Credit risk [member]	member	Effective 2023-01-01 IFRS 17.124 Disclosure, Effective 2023-01-01 IFRS 17.125 Disclosure, Effective 2023-01-01 IFRS 17.127 Disclosure, IFRS 7.32 Example

Liquidity risk [member]	member	Effective 2023-01-01 IFRS 17.124 Disclosure, Effective 2023-01-01 IFRS 17.125 Disclosure, Effective 2023-01-01 IFRS 17.127 Disclosure, IFRS 7.32 Example
Market risk [member]	member	Effective 2023-01-01 IFRS 17.124 Disclosure, Effective 2023-01-01 IFRS 17.125 Disclosure, Effective 2023-01-01 IFRS 17.127 Disclosure, Effective 2023-01-01 IFRS 17.128 a (ii) Disclosure, IFRS 7.32 Example
Currency risk [member]	member	Effective 2023-01-01 IFRS 17.124 Disclosure, Effective 2023-01-01 IFRS 17.125 Disclosure, Effective 2023-01-01 IFRS 17.127 Disclosure, Effective 2023-01-01 IFRS 17.128 a (ii) Disclosure, IFRS 7 - Defined terms Disclosure
Interest rate risk [member]	member	Effective 2023-01-01 IFRS 17.124 Disclosure, Effective 2023-01-01 IFRS 17.125 Disclosure, Effective 2023-01-01 IFRS 17.127 Disclosure, Effective 2023-01-01 IFRS 17.128 a (ii) Disclosure, IFRS 7 - Defined terms Disclosure
Other price risk [member]	member	Effective 2023-01-01 IFRS 17.124 Disclosure, Effective 2023-01-01 IFRS 17.125 Disclosure, Effective 2023-01-01 IFRS 17.127 Disclosure, Effective 2023-01-01 IFRS 17.128 a (ii) Disclosure, IFRS 7 - Defined terms Disclosure
Equity price risk [member]	member	IFRS 7.40 a Example, IFRS 7.IG32 Example
Commodity price risk [member]	member	IFRS 7.40 a Example, IFRS 7.IG32 Example
Prepayment risk [member]	member	IFRS 7.40 a Example, IFRS 7.IG32 Example
Residual value risk [member]	member	IFRS 7.40 a Example, IFRS 7.IG32 Example
Disclosure of analysis of other comprehensive income by item [line items]	line items	
Other comprehensive income, net of tax, exchange differences on translation of foreign operations	X <sub>duration, credit</sub>	IAS 1.7 Disclosure, IAS 1.91 a Disclosure
Other comprehensive income, net of tax, exchange differences on translation, other than translation of foreign operations	X <sub>duration, credit</sub>	IAS 1.91 a Disclosure
Other comprehensive income, net of tax, available-for-sale financial assets	X <sub>duration, credit</sub>	Expiry date 2023-01-01 IAS 1.7 Disclosure, Expiry date 2023-01-01 IAS 1.91 a Disclosure
Other comprehensive income, net of tax, cash flow hedges	X <sub>duration, credit</sub>	IAS 1.7 Disclosure, IAS 1.91 a Disclosure
Gains (losses) on cash flow hedges, net of tax	X <sub>duration, credit</sub>	IAS 1.91 a Disclosure, Expiry date 2023-01-01 IFRS 7.23 c Disclosure, IFRS 7.24C b (i) Disclosure, IFRS 7.24E a Disclosure
Reclassification adjustments on cash flow hedges, net of tax	X <sub>duration, debit</sub>	IAS 1.92 Disclosure, Expiry date 2023-01-01 IFRS 7.23 d Disclosure, IFRS 7.24C b (iv) Disclosure, IFRS 7.24E a Disclosure
Reclassification adjustments on cash flow hedges for which hedged future cash flows are no longer expected to occur, net of tax	X <sub>duration, debit</sub>	IFRS 7.24C b (iv) Disclosure, IFRS 7.24E a Disclosure
Reclassification adjustments on cash flow hedges for which hedged item affected profit or loss, net of tax	X <sub>duration, debit</sub>	IFRS 7.24C b (iv) Disclosure, IFRS 7.24E a Disclosure
Reclassification adjustments on cash flow hedges for which reserve of cash flow hedges will not be recovered in one or more future periods, net of tax	X <sub>duration, debit</sub>	IFRS 7.24E a Disclosure
Other comprehensive income, net of tax, hedges of net investments in foreign operations	X <sub>duration, credit</sub>	IAS 1.91 a Disclosure, IAS 39.102 a Disclosure, IFRS 9.6.5.13 a Disclosure
Gains (losses) on hedges of net investments in foreign operations, net of tax	X <sub>duration, credit</sub>	IAS 1.91 a Disclosure, IAS 39.102 a Disclosure, IFRS 7.24C b (i) Disclosure, IFRS 7.24E a Disclosure, IFRS 9.6.5.13 a Disclosure
Reclassification adjustments on hedges of net investments in foreign operations, net of tax	X <sub>duration, debit</sub>	IAS 1.92 Disclosure, IAS 39.102 a Disclosure, IFRS 7.24C b (iv) Disclosure, IFRS 7.24E a Disclosure, IFRS 9.6.5.14 Disclosure
Other comprehensive income, net of tax, gains (losses) on hedging instruments that hedge investments in equity instruments	X <sub>duration, credit</sub>	IAS 1.7 Disclosure, IAS 1.91 a Disclosure
Other comprehensive income, net of tax, change in value of time value of options	X <sub>duration, credit</sub>	IAS 1.7 Disclosure, IAS 1.91 a Disclosure
Other comprehensive income, net of tax, change in value of time value of options that hedge transaction related hedged items	X <sub>duration, credit</sub>	IFRS 7.24E b Disclosure
Other comprehensive income, net of tax, change in value of time value of options that hedge time-period related hedged items	X <sub>duration, credit</sub>	IFRS 7.24E b Disclosure
Other comprehensive income, net of tax, change in value of forward elements of forward contracts	X <sub>duration, credit</sub>	IAS 1.7 Disclosure, IAS 1.91 a Disclosure

Other comprehensive income, net of tax, change in value of forward elements of forward contracts that hedge transaction related hedged items	X <sub>duration, credit</sub>	IFRS 7.24E c Disclosure
Other comprehensive income, net of tax, change in value of forward elements of forward contracts that hedge time-period related hedged items	X <sub>duration, credit</sub>	IFRS 7.24E c Disclosure
Other comprehensive income, net of tax, change in value of foreign currency basis spreads	X <sub>duration, credit</sub>	IAS 1.7 Disclosure, IAS 1.91 a Disclosure
Other comprehensive income, net of tax, change in value of foreign currency basis spreads that hedge transaction related hedged items	X <sub>duration, credit</sub>	IFRS 7.24E c Disclosure
Other comprehensive income, net of tax, change in value of foreign currency basis spreads that hedge time-period related hedged items	X <sub>duration, credit</sub>	IFRS 7.24E c Disclosure
Other comprehensive income, net of tax, financial assets measured at fair value through other comprehensive income	X <sub>duration, credit</sub>	IAS 1.7 Disclosure, IAS 1.91 a Disclosure
Other comprehensive income, net of tax, gains (losses) from investments in equity instruments	X <sub>duration, credit</sub>	IAS 1.7 Disclosure, IAS 1.91 a Disclosure
Other comprehensive income, net of tax, gains (losses) on revaluation of property, plant and equipment, right-of-use assets and intangible assets	X <sub>duration, credit</sub>	IAS 1.7 Disclosure, IAS 1.91 a Disclosure
Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans	X <sub>duration, credit</sub>	IAS 1.7 Disclosure, IAS 19.135 b Common practice, IAS 1.91 a Disclosure
Other comprehensive income, net of tax, change in fair value of financial liability attributable to change in credit risk of liability	X <sub>duration, credit</sub>	IAS 1.7 Disclosure, IAS 1.91 a Disclosure
Other comprehensive income, net of tax, insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will be reclassified to profit or loss	X <sub>duration, credit</sub>	Effective 2023-01-01 IAS 1.7 Disclosure, Effective 2023-01-01 IAS 1.91 a Disclosure, Effective 2023-01-01 IFRS 17.90 Disclosure
Other comprehensive income, net of tax, insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will not be reclassified to profit or loss	X <sub>duration, credit</sub>	Effective 2023-01-01 IAS 1.7 Disclosure, Effective 2023-01-01 IAS 1.91 a Disclosure, Effective 2023-01-01 IFRS 17.90 Disclosure
Other comprehensive income, net of tax, finance income (expenses) from reinsurance contracts held excluded from profit or loss	X <sub>duration, credit</sub>	Effective 2023-01-01 IAS 1.7 Disclosure, Effective 2023-01-01 IAS 1.91 a Disclosure, Effective 2023-01-01 IFRS 17.82 Disclosure, Effective 2023-01-01 IFRS 17.90 Disclosure
Share of other comprehensive income of associates and joint ventures accounted for using equity method, net of tax	X <sub>duration, credit</sub>	IAS 1.91 a Disclosure, IFRS 12.B16 c Disclosure, Effective on first application of IFRS 9 IFRS 4.39M b Disclosure
<b>[861200] Notes - Share capital, reserves and other equity interest</b>		
Disclosure of share capital, reserves and other equity interest [text block]	text block	IAS 1.79 Disclosure
Disclosure of classes of share capital [text block]	text block	IAS 1.79 a Disclosure
Disclosure of classes of share capital [abstract]		
Disclosure of classes of share capital [table]	table	IAS 1.79 a Disclosure
Classes of share capital [axis]	axis	IAS 1.79 a Disclosure
Share capital [member]	member[default]	IAS 1.79 a Disclosure
Ordinary shares [member]	member	IAS 1.79 a Common practice, IAS 33.66 Disclosure
Preference shares [member]	member	IAS 1.79 a Common practice
Disclosure of classes of share capital [line items]	line items	
Number of shares authorised	shares	IAS 1.79 a (i) Disclosure
Number of shares issued [abstract]		
Number of shares issued and fully paid	shares	IAS 1.79 a (ii) Disclosure
Number of shares issued but not fully paid	shares	IAS 1.79 a (ii) Disclosure
Total number of shares issued	shares	IAS 1.106 d Common practice
Par value per share	X.XX <sub>instant</sub>	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

Accumulated other comprehensive income [member]	member	IAS 1.108 Common practice
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, IFRS 9.6.5.11 Disclosure
Reserve of gains and losses on hedging instruments that hedge investments in equity instruments [member]	member	IAS 1.108 Example
Reserve of change in value of time value of options [member]	member	IAS 1.108 Example, IFRS 9.6.5.15 Disclosure
Reserve of change in value of forward elements of forward contracts [member]	member	IAS 1.108 Example, IFRS 9.6.5.16 Disclosure
Reserve of change in value of foreign currency basis spreads [member]	member	IAS 1.108 Example, IFRS 9.6.5.16 Disclosure
Reserve of gains and losses on financial assets measured at fair value through other comprehensive income [member]	member	IAS 1.108 Example
Reserve of insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will be reclassified to profit or loss [member]	member	Effective 2023-01-01 IAS 1.108 Example
Reserve of insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will not be reclassified to profit or loss [member]	member	Effective 2023-01-01 IAS 1.108 Example
Reserve of finance income (expenses) from reinsurance contracts held excluded from profit or loss [member]	member	Effective 2023-01-01 IAS 1.108 Example
Reserve of gains and losses on remeasuring available-for-sale financial assets [member]	member	Expiry date 2023-01-01 IAS 1.108 Example
Reserve of remeasurements of defined benefit plans [member]	member	IAS 1.108 Example
Amount recognised in other comprehensive income and accumulated in equity relating to non-current assets or disposal groups held for sale [member]	member	IFRS 5 - Example 12 Example, IFRS 5.38 Disclosure
Reserve of gains and losses from investments in equity instruments [member]	member	IAS 1.108 Example
Reserve of change in fair value of financial liability attributable to change in credit risk of liability [member]	member	IAS 1.108 Example
Reserve of share-based payments [member]	member	IAS 1.108 Example
Reserve for catastrophe [member]	member	Expiry date 2023-01-01 IAS 1.108 Example, Expiry date 2023-01-01 IFRS 4.IG58 Disclosure
Reserve for equalisation [member]	member	Expiry date 2023-01-01 IAS 1.108 Example, Expiry date 2023-01-01 IFRS 4.IG58 Disclosure
Reserve of discretionary participation features [member]	member	Expiry date 2023-01-01 IAS 1.108 Example, Expiry date 2023-01-01 IFRS 4.34 b Disclosure, Expiry date 2023-01-01 IFRS 4.IG22 f Disclosure
Disclosure of reserves within equity [line items]	line items	
Description of nature and purpose of reserves within equity	text	IAS 1.79 b Disclosure
Description of rights, preferences and restrictions attaching to category of equity interest by entity without share capital	text	IAS 1.80 Disclosure
Summary quantitative data about puttable financial instruments classified as equity instruments	text	IAS 1.136A a Disclosure
Information about objectives, policies and processes for managing entity's obligation to repurchase or redeem puttable financial instruments	text	IAS 1.136A b Disclosure
Expected cash outflow on redemption or repurchase of puttable financial instruments	X <sub>duration, credit</sub>	IAS 1.136A c Disclosure
Information about how expected cash outflow on redemption or repurchase was determined	text	IAS 1.136A d Disclosure
<b>[880000] Notes - Additional information</b>		
Disclosure of additional information [text block]	text block	IAS 1.112 c Disclosure
Capital commitments [abstract]		
Contractual capital commitments	X <sub>instant, credit</sub>	IAS 1.112 c Common practice
Authorised capital commitments but not contracted for	X <sub>instant, credit</sub>	IAS 1.112 c Common practice
Total capital commitments	X <sub>instant, credit</sub>	IAS 1.112 c Common practice
Auditor's remuneration [abstract]		
Auditor's remuneration for audit services	X <sub>duration, debit</sub>	IAS 1.112 c Common practice
Auditor's remuneration for tax services	X <sub>duration, debit</sub>	IAS 1.112 c Common practice
Auditor's remuneration for other services	X <sub>duration, debit</sub>	IAS 1.112 c Common practice
Total auditor's remuneration	X <sub>duration, debit</sub>	IAS 1.112 c Common practice
Number and average number of employees [abstract]		
Number of employees	X.XX <sub>instant</sub>	IAS 1.112 c Common practice
Average number of employees	X.XX <sub>duration</sub>	IAS 1.112 c Common practice
Miscellaneous time bands [abstract]		

Maturity [axis]	axis	IAS 1.61 Disclosure, IAS 19.147 c Example, IFRS 15.120 b (i) Disclosure, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2023-01-01 IFRS 17.109 Disclosure, Effective 2023-01-01 IFRS 17.109A Disclosure, Effective 2023-01-01 IFRS 17.120 Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, IFRS 7.23B a Disclosure, IFRS 7.42E e Disclosure, IFRS 7.B11 Example
Aggregated time bands [member]	member	IAS 1.61 Disclosure, IAS 19.147 c Example, IFRS 15.120 b (i) Disclosure, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2023-01-01 IFRS 17.109 Disclosure, Effective 2023-01-01 IFRS 17.109A Disclosure, Effective 2023-01-01 IFRS 17.120 Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, IFRS 7.23B a Disclosure, IFRS 7.B11 Example, IFRS 7.B35 Example
On demand [member]	member	IAS 1.112 c Common practice
Later than one month and not later than two months [member]	member	IAS 1.112 c Common practice, IFRS 7.35N Example, Expiry date 2023-01-01 IFRS 7.37 Common practice, IFRS 7.IG20D Example
Later than one month and not later than six months [member]	member	IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than two months and not later than three months [member]	member	IAS 1.112 c Common practice, IFRS 7.35N Example, Expiry date 2023-01-01 IFRS 7.37 Common practice, IFRS 7.IG20D Example
Later than three months and not later than four months [member]	member	IAS 1.112 c Common practice
Later than four months [member]	member	IAS 1.112 c Common practice
Later than six months [member]	member	IAS 1.112 c Common practice
Later than one year and not later than two years [member]	member	IAS 1.112 c Common practice, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than two years and not later than three years [member]	member	IAS 1.112 c Common practice, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than three years and not later than four years [member]	member	IAS 1.112 c Common practice, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than four years and not later than five years [member]	member	IAS 1.112 c Common practice, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than two years and not later than five years [member]	member	IAS 1.112 c Common practice
Later than five years and not later than ten years [member]	member	IAS 1.112 c Common practice, IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than three years [member]	member	IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than ten years [member]	member	IAS 1.112 c Common practice, IFRS 7.B11 Example, IFRS 7.IG31A Example
<b>IAS 2</b>		
<b>[826380] Notes - Inventories</b>		
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 <sub>instant</sub> , debit	IAS 2.36 c Disclosure
Inventories, at net realisable value	X <sub>instant</sub> , debit	IAS 2.36 Common practice
Inventory write-down	X <sub>duration</sub>	IAS 1.98 a Disclosure, IAS 2.36 e Disclosure
Reversal of inventory write-down	X <sub>duration</sub>	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 <sub>duration</sub> , debit	IAS 2.36 d Disclosure
Inventories pledged as security for liabilities	X <sub>instant</sub> , debit	IAS 2.36 h Disclosure
<b>IAS 7</b>		
<b>[510000] Statement of cash flows, direct method</b>		
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 <sub>duration</sub> , debit	IAS 7.14 a Example
Receipts from royalties, fees, commissions and other revenue	X <sub>duration</sub> , debit	IAS 7.14 b Example
Receipts from contracts held for dealing or trading purposes	X <sub>duration</sub> , debit	IAS 7.14 g Example
Receipts from premiums and claims, annuities and other policy benefits	X <sub>duration</sub> , debit	Expiry date 2023-01-01 IAS 7.14 e Example
Receipts from rents and subsequent sales of assets held for rental to others and subsequently held for sale	X <sub>duration</sub> , debit	IAS 7.14 Example
Other cash receipts from operating activities	X <sub>duration</sub> , debit	IAS 7.14 Example
Classes of cash payments from operating activities [abstract]		
Payments to suppliers for goods and services	(X) <sub>duration</sub> , credit	IAS 7.14 c Example
Payments from contracts held for dealing or trading purpose	(X) <sub>duration</sub> , credit	IAS 7.14 g Example
Payments to and on behalf of employees	(X) <sub>duration</sub> , credit	IAS 7.14 d Example
Payments for premiums and claims, annuities and other policy benefits	(X) <sub>duration</sub> , credit	Expiry date 2023-01-01 IAS 7.14 e Example
Payments to manufacture or acquire assets held for rental to others and subsequently held for sale	(X) <sub>duration</sub> , credit	IAS 7.14 Example
Other cash payments from operating activities	(X) <sub>duration</sub> , credit	IAS 7.14 Example
Net cash flows from (used in) operations	X <sub>duration</sub>	IAS 7 - A Statement of cash flows for an entity other than a financial institution Example, IAS 7.20 Example
Dividends paid	(X) <sub>duration</sub> , credit	IAS 7.31 Disclosure
Dividends received	X <sub>duration</sub> , debit	IAS 7.31 Disclosure
Interest paid	(X) <sub>duration</sub> , credit	IAS 7.31 Disclosure
Interest received	X <sub>duration</sub> , debit	IAS 7.31 Disclosure
Income taxes refund (paid)	(X) <sub>duration</sub> , credit	IAS 7.14 f Example, IAS 7.35 Disclosure
Other inflows (outflows) of cash	X <sub>duration</sub> , debit	IAS 7.14 Disclosure
Net cash flows from (used in) operating activities	X <sub>duration</sub>	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 <sub>duration</sub> , debit	IAS 7.39 Disclosure
Cash flows used in obtaining control of subsidiaries or other businesses	(X) <sub>duration</sub> , credit	IAS 7.39 Disclosure
Other cash receipts from sales of equity or debt instruments of other entities	X <sub>duration</sub> , debit	IAS 7.16 d Example
Other cash payments to acquire equity or debt instruments of other entities	(X) <sub>duration</sub> , credit	IAS 7.16 c Example
Other cash receipts from sales of interests in joint ventures	X <sub>duration</sub> , debit	IAS 7.16 d Example
Other cash payments to acquire interests in joint ventures	(X) <sub>duration</sub> , credit	IAS 7.16 c Example
Proceeds from sales of property, plant and equipment	X <sub>duration</sub> , debit	IAS 7.16 b Example
Purchase of property, plant and equipment	(X) <sub>duration</sub> , credit	IAS 7.16 a Example
Proceeds from sales of intangible assets	X <sub>duration</sub> , debit	IAS 7.16 b Example
Purchase of intangible assets	(X) <sub>duration</sub> , credit	IAS 7.16 a Example
Proceeds from sales of other long-term assets	X <sub>duration</sub> , debit	IAS 7.16 b Example
Purchase of other long-term assets	(X) <sub>duration</sub> , credit	IAS 7.16 a Example
Proceeds from government grants	X <sub>duration</sub> , debit	IAS 20.28 Common practice
Cash advances and loans made to other parties	(X) <sub>duration</sub> , credit	IAS 7.16 e Example
Cash receipts from repayment of advances and loans made to other parties	X <sub>duration</sub> , debit	IAS 7.16 f Example
Cash payments for futures contracts, forward contracts, option contracts and swap contracts	(X) <sub>duration</sub> , credit	IAS 7.16 g Example
Cash receipts from futures contracts, forward contracts, option contracts and swap contracts	X <sub>duration</sub> , debit	IAS 7.16 h Example
Dividends received	X <sub>duration</sub> , debit	IAS 7.31 Disclosure
Interest paid	(X) <sub>duration</sub> , credit	IAS 7.31 Disclosure
Interest received	X <sub>duration</sub> , debit	IAS 7.31 Disclosure
Income taxes refund (paid)	(X) <sub>duration</sub> , credit	IAS 7.14 f Example, IAS 7.35 Disclosure
Other inflows (outflows) of cash	X <sub>duration</sub> , debit	IAS 7.21 Disclosure
Net cash flows from (used in) investing activities	X <sub>duration</sub> , 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 <sub>duration</sub> , 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) <sub>duration</sub> , credit	IAS 7.42A Disclosure, IAS 7.42B Disclosure
Proceeds from issuing shares	X <sub>duration</sub> , debit	IAS 7.17 a Example
Proceeds from issuing other equity instruments	X <sub>duration</sub> , debit	IAS 7.17 a Example
Payments to acquire or redeem entity's shares	(X) <sub>duration</sub> , credit	IAS 7.17 b Example
Payments of other equity instruments	(X) <sub>duration</sub> , credit	IAS 7.17 Common practice
Proceeds from borrowings	X <sub>duration</sub> , debit	IAS 7.17 c Example



Repayments of borrowings	(X) <sub>duration, credit</sub>	IAS 7.17 d Example
Payments of lease liabilities	(X) <sub>duration, credit</sub>	IAS 7.17 e Example
Proceeds from government grants	X <sub>duration, debit</sub>	IAS 20.28 Common practice
Dividends paid	(X) <sub>duration, credit</sub>	IAS 7.31 Disclosure
Interest paid	(X) <sub>duration, credit</sub>	IAS 7.31 Disclosure
Income taxes refund (paid)	(X) <sub>duration, credit</sub>	IAS 7.14 f Example, IAS 7.35 Disclosure
Other inflows (outflows) of cash	X <sub>duration, debit</sub>	IAS 7.21 Disclosure
Net cash flows from (used in) financing activities	X <sub>duration, debit</sub>	IAS 7.10 Disclosure, IAS 7.50 d Disclosure
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	X <sub>duration, debit</sub>	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 <sub>duration, debit</sub>	IAS 7.25 Disclosure, IAS 7.28 Disclosure
Net increase (decrease) in cash and cash equivalents after effect of exchange rate changes	X <sub>duration, debit</sub>	IAS 7.45 Disclosure
Cash and cash equivalents at beginning of period	X <sub>instant, debit</sub>	IAS 1.54 i Disclosure, IAS 7.45 Disclosure, IFRS 12.B13 a Disclosure
Cash and cash equivalents at end of period	X <sub>instant, debit</sub>	IAS 1.54 i Disclosure, IAS 7.45 Disclosure, IFRS 12.B13 a Disclosure
<b>[520000] Statement of cash flows, indirect method</b>		
Statement of cash flows [abstract]		
Cash flows from (used in) operating activities [abstract]		
Profit (loss)	X <sub>duration, credit</sub>	IAS 1.106 d (i) Disclosure, IAS 1.81A a Disclosure, IAS 7.18 b Disclosure, IFRS 1.24 b Disclosure, IFRS 12.B10 b Example, IFRS 1.32 a (ii) Disclosure, Effective 2023-01-01 IFRS 17.113 b Example, Effective on first application of IFRS 9 IFRS 4.39L e Example, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure
Adjustments to reconcile profit (loss) [abstract]		
Adjustments for income tax expense	X <sub>duration, debit</sub>	IAS 7.35 Disclosure
Adjustments for finance costs	X <sub>duration, debit</sub>	IAS 7.20 c Common practice
Adjustments for decrease (increase) in inventories	X <sub>duration, debit</sub>	IAS 7.20 a Common practice
Adjustments for decrease (increase) in trade accounts receivable	X <sub>duration, debit</sub>	IAS 7.20 a Common practice
Adjustments for decrease (increase) in other operating receivables	X <sub>duration, debit</sub>	IAS 7.20 a Common practice
Adjustments for increase (decrease) in trade accounts payable	X <sub>duration, debit</sub>	IAS 7.20 a Common practice
Adjustments for increase (decrease) in other operating payables	X <sub>duration, debit</sub>	IAS 7.20 a Common practice
Adjustments for depreciation and amortisation expense	X <sub>duration, debit</sub>	IAS 7.20 b Common practice
Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss	X <sub>duration, debit</sub>	IAS 7.20 b Common practice
Adjustments for provisions	X <sub>duration, debit</sub>	IAS 7.20 b Common practice
Adjustments for unrealised foreign exchange losses (gains)	X <sub>duration, debit</sub>	IAS 7 - A Statement of cash flows for an entity other than a financial institution Example, IAS 7.20 b Common practice
Adjustments for share-based payments	X <sub>duration, debit</sub>	IAS 7.20 b Common practice
Adjustments for fair value losses (gains)	X <sub>duration, debit</sub>	IAS 7.20 b Common practice
Adjustments for undistributed profits of associates	(X) <sub>duration, credit</sub>	IAS 7.20 b Common practice
Other adjustments for non-cash items	X <sub>duration, debit</sub>	IAS 7.20 b Common practice
Adjustments for losses (gains) on disposal of non-current assets	X <sub>duration, debit</sub>	IAS 7.14 Common practice
Other adjustments for which cash effects are investing or financing cash flow	X <sub>duration, debit</sub>	IAS 7.20 c Common practice
Other adjustments to reconcile profit (loss)	X <sub>duration, debit</sub>	IAS 7.20 Disclosure
Total adjustments to reconcile profit (loss)	X <sub>duration, debit</sub>	IAS 7.20 Disclosure
Net cash flows from (used in) operations	X <sub>duration</sub>	IAS 7 - A Statement of cash flows for an entity other than a financial institution Example, IAS 7.20 Example
Dividends paid	(X) <sub>duration, credit</sub>	IAS 7.31 Disclosure
Dividends received	X <sub>duration, debit</sub>	IAS 7.31 Disclosure
Interest paid	(X) <sub>duration, credit</sub>	IAS 7.31 Disclosure
Interest received	X <sub>duration, debit</sub>	IAS 7.31 Disclosure
Income taxes refund (paid)	(X) <sub>duration, credit</sub>	IAS 7.14 f Example, IAS 7.35 Disclosure
Other inflows (outflows) of cash	X <sub>duration, debit</sub>	IAS 7.14 Disclosure
Net cash flows from (used in) operating activities	X <sub>duration</sub>	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 <sub>duration, debit</sub>	IAS 7.39 Disclosure
Cash flows used in obtaining control of subsidiaries or other businesses	(X) <sub>duration, credit</sub>	IAS 7.39 Disclosure

Other cash receipts from sales of equity or debt instruments of other entities	X <sub>duration</sub> , debit	IAS 7.16 d Example
Other cash payments to acquire equity or debt instruments of other entities	(X) <sub>duration</sub> , credit	IAS 7.16 c Example
Other cash receipts from sales of interests in joint ventures	X <sub>duration</sub> , debit	IAS 7.16 d Example
Other cash payments to acquire interests in joint ventures	(X) <sub>duration</sub> , credit	IAS 7.16 c Example
Proceeds from sales of property, plant and equipment	X <sub>duration</sub> , debit	IAS 7.16 b Example
Purchase of property, plant and equipment	(X) <sub>duration</sub> , credit	IAS 7.16 a Example
Proceeds from sales of intangible assets	X <sub>duration</sub> , debit	IAS 7.16 b Example
Purchase of intangible assets	(X) <sub>duration</sub> , credit	IAS 7.16 a Example
Proceeds from sales of other long-term assets	X <sub>duration</sub> , debit	IAS 7.16 b Example
Purchase of other long-term assets	(X) <sub>duration</sub> , credit	IAS 7.16 a Example
Proceeds from government grants	X <sub>duration</sub> , debit	IAS 20.28 Common practice
Cash advances and loans made to other parties	(X) <sub>duration</sub> , credit	IAS 7.16 e Example
Cash receipts from repayment of advances and loans made to other parties	X <sub>duration</sub> , debit	IAS 7.16 f Example
Cash payments for futures contracts, forward contracts, option contracts and swap contracts	(X) <sub>duration</sub> , credit	IAS 7.16 g Example
Cash receipts from futures contracts, forward contracts, option contracts and swap contracts	X <sub>duration</sub> , debit	IAS 7.16 h Example
Dividends received	X <sub>duration</sub> , debit	IAS 7.31 Disclosure
Interest paid	(X) <sub>duration</sub> , credit	IAS 7.31 Disclosure
Interest received	X <sub>duration</sub> , debit	IAS 7.31 Disclosure
Income taxes refund (paid)	(X) <sub>duration</sub> , credit	IAS 7.14 f Example, IAS 7.35 Disclosure
Other inflows (outflows) of cash	X <sub>duration</sub> , debit	IAS 7.21 Disclosure
Net cash flows from (used in) investing activities	X <sub>duration</sub> , 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 <sub>duration</sub> , 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) <sub>duration</sub> , credit	IAS 7.42A Disclosure, IAS 7.42B Disclosure
Proceeds from issuing shares	X <sub>duration</sub> , debit	IAS 7.17 a Example
Proceeds from issuing other equity instruments	X <sub>duration</sub> , debit	IAS 7.17 a Example
Payments to acquire or redeem entity's shares	(X) <sub>duration</sub> , credit	IAS 7.17 b Example
Payments of other equity instruments	(X) <sub>duration</sub> , credit	IAS 7.17 Common practice
Proceeds from borrowings	X <sub>duration</sub> , debit	IAS 7.17 c Example
Repayments of borrowings	(X) <sub>duration</sub> , credit	IAS 7.17 d Example
Payments of lease liabilities	(X) <sub>duration</sub> , credit	IAS 7.17 e Example
Proceeds from government grants	X <sub>duration</sub> , debit	IAS 20.28 Common practice
Dividends paid	(X) <sub>duration</sub> , credit	IAS 7.31 Disclosure
Interest paid	(X) <sub>duration</sub> , credit	IAS 7.31 Disclosure
Income taxes refund (paid)	(X) <sub>duration</sub> , credit	IAS 7.14 f Example, IAS 7.35 Disclosure
Other inflows (outflows) of cash	X <sub>duration</sub> , debit	IAS 7.21 Disclosure
Net cash flows from (used in) financing activities	X <sub>duration</sub> , 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 <sub>duration</sub> , 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 <sub>duration</sub> , debit	IAS 7.25 Disclosure, IAS 7.28 Disclosure
Net increase (decrease) in cash and cash equivalents after effect of exchange rate changes	X <sub>duration</sub> , debit	IAS 7.45 Disclosure
Cash and cash equivalents at beginning of period	X <sub>instant</sub> , debit	IAS 1.54 i Disclosure, IAS 7.45 Disclosure, IFRS 12.B13 a Disclosure
Cash and cash equivalents at end of period	X <sub>instant</sub> , debit	IAS 1.54 i Disclosure, IAS 7.45 Disclosure, IFRS 12.B13 a Disclosure
<b>[800300] Notes - Statement of cash flows, additional disclosures</b>		
Statement of cash flows [abstract]		
Cash flows from (used in) operating activities [abstract]		
Classes of cash payments from operating activities [abstract]		
Payments to suppliers for goods and services and to and on behalf of employees	X <sub>duration</sub> , credit	IAS 7.14 Common practice
Payments for exploration and evaluation expenses	X <sub>duration</sub> , credit	IAS 7.14 Common practice
Adjustments for interest expense	X <sub>duration</sub> , debit	IAS 7.20 Common practice
Adjustments for interest income	X <sub>duration</sub> , credit	IAS 7.20 Common practice
Adjustments for dividend income	X <sub>duration</sub> , credit	IAS 7.20 Common practice
Adjustments for finance income	X <sub>duration</sub> , credit	IAS 7.20 Common practice
Adjustments for finance income (cost)	X <sub>duration</sub> , credit	IAS 7.20 Common practice

Adjustments for deferred tax expense	X <sub>duration</sub> , debit	IAS 7.20 Common practice
Adjustments to reconcile profit (loss) other than changes in working capital	X <sub>duration</sub> , debit	IAS 7.20 Common practice
Cash flows from (used in) operations before changes in working capital	X <sub>duration</sub>	IAS 7 - A Statement of cash flows for an entity other than a financial institution Example, IAS 7.20 Common practice
Increase (decrease) in working capital	X <sub>duration</sub> , credit	IAS 7.20 Common practice
Adjustments for decrease (increase) in trade and other receivables	X <sub>duration</sub> , debit	IAS 7.20 Common practice
Adjustments for increase (decrease) in trade and other payables	X <sub>duration</sub> , debit	IAS 7.20 Common practice
Adjustments for decrease (increase) in prepaid expenses	X <sub>duration</sub> , debit	IAS 7.20 Common practice
Adjustments for decrease (increase) in accrued income including contract assets [abstract]		
Adjustments for decrease (increase) in contract assets	X <sub>duration</sub> , debit	IAS 7.20 a Common practice
Adjustments for decrease (increase) in accrued income other than contract assets	X <sub>duration</sub> , debit	IAS 7.20 a Common practice
Total adjustments for decrease (increase) in accrued income including contract assets	X <sub>duration</sub> , debit	IAS 7.20 a Common practice
Adjustments for increase (decrease) in deferred income including contract liabilities [abstract]		
Adjustments for increase (decrease) in contract liabilities	X <sub>duration</sub> , debit	IAS 7.20 a Common practice
Adjustments for increase (decrease) in deferred income other than contract liabilities	X <sub>duration</sub> , debit	IAS 7.20 a Common practice
Total adjustments for increase (decrease) in deferred income including contract liabilities	X <sub>duration</sub> , debit	IAS 7.20 a Common practice
Adjustments for decrease (increase) in other assets	X <sub>duration</sub> , debit	IAS 7.20 Common practice
Adjustments for increase (decrease) in other liabilities	X <sub>duration</sub> , debit	IAS 7.20 Common practice
Adjustments for decrease (increase) in other current assets	X <sub>duration</sub> , debit	IAS 7.20 Common practice
Adjustments for increase (decrease) in other current liabilities	X <sub>duration</sub> , debit	IAS 7.20 Common practice
Adjustments for increase (decrease) in employee benefit liabilities	X <sub>duration</sub> , debit	IAS 7.20 Common practice
Adjustments for decrease (increase) in loans and advances to customers	X <sub>duration</sub> , debit	IAS 7.20 Common practice
Adjustments for decrease (increase) in loans and advances to banks	X <sub>duration</sub> , debit	IAS 7.20 Common practice
Adjustments for increase (decrease) in deposits from customers	X <sub>duration</sub> , debit	IAS 7.20 Common practice
Adjustments for increase (decrease) in deposits from banks	X <sub>duration</sub> , debit	IAS 7.20 Common practice
Adjustments for increase (decrease) in insurance, reinsurance and investment contract liabilities	X <sub>duration</sub> , debit	IAS 7.20 Common practice
Adjustments for increase (decrease) in repurchase agreements and cash collateral on securities lent	X <sub>duration</sub> , debit	IAS 7.20 Common practice
Adjustments for decrease (increase) in reverse repurchase agreements and cash collateral on securities borrowed	X <sub>duration</sub> , debit	IAS 7.20 Common practice
Adjustments for decrease (increase) in financial assets held for trading	X <sub>duration</sub> , debit	IAS 7.20 Common practice
Adjustments for increase (decrease) in financial liabilities held for trading	X <sub>duration</sub> , debit	IAS 7.20 Common practice
Adjustments for decrease (increase) in derivative financial assets	X <sub>duration</sub> , debit	IAS 7.20 Common practice
Adjustments for increase (decrease) in derivative financial liabilities	X <sub>duration</sub> , debit	IAS 7.20 Common practice
Adjustments for decrease (increase) in biological assets	X <sub>duration</sub> , debit	IAS 7.20 Common practice
Adjustments for increase in other provisions arising from passage of time	X <sub>duration</sub> , debit	IAS 7.20 Common practice
Adjustments for depreciation and amortisation expense and impairment loss (reversal of impairment loss) recognised in profit or loss	X <sub>duration</sub> , debit	IAS 7.20 Common practice
Adjustments for amortisation expense	X <sub>duration</sub> , debit	IAS 7.20 Common practice
Adjustments for depreciation expense	X <sub>duration</sub> , debit	IAS 7.20 Common practice
Adjustments for impairment loss recognised in profit or loss, goodwill	X <sub>duration</sub> , debit	IAS 7.20 Common practice
Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss, trade and other receivables	X <sub>duration</sub> , debit	IAS 7.20 Common practice
Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss, inventories	X <sub>duration</sub> , debit	IAS 7.20 Common practice
Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss, property, plant and equipment	X <sub>duration</sub> , debit	IAS 7.20 Common practice
Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss, exploration and evaluation assets	X <sub>duration</sub> , debit	IAS 7.20 Common practice
Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss, loans and advances	X <sub>duration</sub> , debit	IAS 7.20 Common practice
Adjustments for gains (losses) on fair value adjustment, investment property	X <sub>duration</sub> , credit	IAS 7.20 Common practice
Adjustments for gains (losses) on change in fair value less costs to sell, biological assets	X <sub>duration</sub> , credit	IAS 7.20 Common practice
Adjustments for gains (losses) on change in fair value of derivatives	X <sub>duration</sub> , credit	IAS 7.20 Common practice
Adjustments for gain (loss) on disposals, property, plant and equipment	X <sub>duration</sub> , credit	IAS 7.20 Common practice
Adjustments for gain (loss) on disposal of investments in subsidiaries, joint ventures and associates	X <sub>duration</sub> , credit	IAS 7.20 Common practice
Adjustments for undistributed profits of investments accounted for using equity method	X <sub>duration</sub> , credit	IAS 7.20 Common practice
Income taxes paid, classified as operating activities	X <sub>duration</sub> , credit	IAS 7.35 Common practice
Income taxes refund, classified as operating activities	X <sub>duration</sub> , debit	IAS 7.35 Common practice

Finance costs paid, classified as operating activities	X <sub>duration, credit</sub>	IAS 7.31 Common practice
Finance income received, classified as operating activities	X <sub>duration, debit</sub>	IAS 7.31 Common practice
Cash flows from (used in) investing activities [abstract]		
Cash flows from (used in) decrease (increase) in restricted cash and cash equivalents	X <sub>duration, debit</sub>	IAS 7.16 Common practice
Dividends received from investments accounted for using equity method, classified as investing activities	X <sub>duration, debit</sub>	IAS 7.16 Common practice
Dividends received from associates, classified as investing activities	X <sub>duration, debit</sub>	IAS 7.16 Common practice
Dividends received from joint ventures, classified as investing activities	X <sub>duration, debit</sub>	IAS 7.16 Common practice
Purchase of interests in associates	X <sub>duration, credit</sub>	IAS 7.16 Common practice
Proceeds from sales of interests in associates	X <sub>duration, debit</sub>	IAS 7.16 Common practice
Purchase of interests in investments accounted for using equity method	X <sub>duration, credit</sub>	IAS 7.16 Common practice
Proceeds from sales of investments accounted for using equity method	X <sub>duration, debit</sub>	IAS 7.16 Common practice
Cash advances and loans made to related parties	X <sub>duration, credit</sub>	IAS 7.16 Common practice
Cash receipts from repayment of advances and loans made to related parties	X <sub>duration, debit</sub>	IAS 7.16 Common practice
Purchase of investment property	X <sub>duration, credit</sub>	IAS 7.16 Common practice
Proceeds from sales of investment property	X <sub>duration, debit</sub>	IAS 7.16 Common practice
Purchase of biological assets	X <sub>duration, credit</sub>	IAS 7.16 Common practice
Proceeds from sales of biological assets	X <sub>duration, debit</sub>	IAS 7.16 Common practice
Purchase of exploration and evaluation assets	X <sub>duration, credit</sub>	IAS 7.16 Common practice
Proceeds from disposal of exploration and evaluation assets	X <sub>duration, debit</sub>	IAS 7.16 Common practice
Purchase of mining assets	X <sub>duration, credit</sub>	IAS 7.16 Common practice
Proceeds from disposal of mining assets	X <sub>duration, debit</sub>	IAS 7.16 Common practice
Purchase of oil and gas assets	X <sub>duration, credit</sub>	IAS 7.16 Common practice
Proceeds from disposal of oil and gas assets	X <sub>duration, debit</sub>	IAS 7.16 Common practice
Proceeds from disposal of non-current assets or disposal groups classified as held for sale and discontinued operations	X <sub>duration, debit</sub>	IAS 7.16 Common practice
Purchase of property, plant and equipment, intangible assets other than goodwill, investment property and other non-current assets	X <sub>duration, credit</sub>	IAS 7.16 Common practice
Proceeds from disposals of property, plant and equipment, intangible assets other than goodwill, investment property and other non-current assets	X <sub>duration, debit</sub>	IAS 7.16 Common practice
Payments for development project expenditure	X <sub>duration, credit</sub>	IAS 7.16 Common practice
Cash flows used in exploration and development activities	X <sub>duration, credit</sub>	IAS 7.16 Common practice
Purchase of investments other than investments accounted for using equity method	X <sub>duration, credit</sub>	IAS 7.16 Common practice
Proceeds from sales of investments other than investments accounted for using equity method	X <sub>duration, debit</sub>	IAS 7.16 Common practice
Purchase of financial instruments, classified as investing activities	X <sub>duration, credit</sub>	IAS 7.16 Common practice
Proceeds from sales or maturity of financial instruments, classified as investing activities	X <sub>duration, debit</sub>	IAS 7.16 Common practice
Purchase of available-for-sale financial assets	X <sub>duration, credit</sub>	Expiry date 2023-01-01 IAS 7.16 Common practice
Proceeds from disposal or maturity of available-for-sale financial assets	X <sub>duration, debit</sub>	Expiry date 2023-01-01 IAS 7.16 Common practice
Cash flows from (used in) decrease (increase) in short-term deposits and investments	X <sub>duration, debit</sub>	IAS 7.16 Common practice
Inflows of cash from investing activities	X <sub>duration, debit</sub>	IAS 7.16 Common practice
Outflows of cash from investing activities	X <sub>duration, credit</sub>	IAS 7.16 Common practice
Cash flows from (used in) financing activities [abstract]		
Dividends paid to equity holders of parent, classified as financing activities	X <sub>duration, credit</sub>	IAS 7.17 Common practice
Dividends paid to non-controlling interests, classified as financing activities	X <sub>duration, credit</sub>	IAS 7.17 Common practice
Proceeds from sale or issue of treasury shares	X <sub>duration, debit</sub>	IAS 7.17 Common practice
Proceeds from exercise of options	X <sub>duration, debit</sub>	IAS 7.17 Common practice
Proceeds from exercise of warrants	X <sub>duration, debit</sub>	IAS 7.17 Common practice
Proceeds from issue of ordinary shares	X <sub>duration, debit</sub>	IAS 7.17 Common practice
Proceeds from issue of preference shares	X <sub>duration, debit</sub>	IAS 7.17 Common practice
Proceeds from non-current borrowings	X <sub>duration, debit</sub>	IAS 7.17 Common practice
Repayments of non-current borrowings	X <sub>duration, credit</sub>	IAS 7.17 Common practice
Proceeds from current borrowings	X <sub>duration, debit</sub>	IAS 7.17 Common practice
Repayments of current borrowings	X <sub>duration, credit</sub>	IAS 7.17 Common practice
Cash flows from (used in) increase (decrease) in current borrowings	X <sub>duration, debit</sub>	IAS 7.17 Common practice
Cash advances and loans from related parties	X <sub>duration, debit</sub>	IAS 7.17 Common practice
Cash repayments of advances and loans from related parties	X <sub>duration, credit</sub>	IAS 7.17 Common practice
Proceeds from issue of bonds, notes and debentures	X <sub>duration, debit</sub>	IAS 7.17 Common practice

Repayments of bonds, notes and debentures	X <sub>duration, credit</sub>	IAS 7.17 Common practice
Payments for share issue costs	X <sub>duration, credit</sub>	IAS 7.17 Common practice
Payments for debt issue costs	X <sub>duration, credit</sub>	IAS 7.17 Common practice
Proceeds from contributions of non-controlling interests	X <sub>duration, debit</sub>	IAS 7.17 Common practice
Proceeds from issue of subordinated liabilities	X <sub>duration, debit</sub>	IAS 7.17 Common practice
Repayments of subordinated liabilities	X <sub>duration, credit</sub>	IAS 7.17 Common practice
<b>[851100] Notes - Cash flow statement</b>		
Disclosure of cash flow statement [text block]	text block	IAS 7 - Presentation of a statement of cash flows Disclosure
Consideration paid (received)	X <sub>duration, credit</sub>	IAS 7.40 a Disclosure
Portion of consideration paid (received) consisting of cash and cash equivalents	X <sub>duration, credit</sub>	IAS 7.40 b Disclosure
Cash and cash equivalents in subsidiary or businesses acquired or disposed	X <sub>duration, debit</sub>	IAS 7.40 c Disclosure
Assets other than cash or cash equivalents in subsidiary or businesses acquired or disposed	X <sub>duration, debit</sub>	IAS 7.40 d Disclosure
Liabilities in subsidiary or businesses acquired or disposed	X <sub>duration, credit</sub>	IAS 7.40 d Disclosure
Description of accounting policy for determining components of cash and cash equivalents [text block]	text block	IAS 7.46 Disclosure
Cash and cash equivalents if different from statement of financial position [abstract]		
Cash and cash equivalents	X <sub>instant, debit</sub>	IAS 1.54 i Disclosure, IAS 7.45 Disclosure, IFRS 12.B13 a Disclosure
Bank overdrafts	(X) <sub>instant, credit</sub>	IAS 7.45 Common practice
Cash and cash equivalents classified as part of disposal group held for sale	X <sub>instant, debit</sub>	IAS 7.45 Common practice
Other differences to cash and cash equivalents in statement of cash flows	(X) <sub>instant, credit</sub>	IAS 7.45 Common practice
Total cash and cash equivalents if different from statement of financial position	X <sub>instant, debit</sub>	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 by means of lease	text	IAS 7.44 a Example
Description of acquisition of entity by means of equity issue	text	IAS 7.44 b Example
Description of conversion of debt to equity	text	IAS 7.44 c Example
Disclosure of information that enables users of financial statements to evaluate changes in liabilities arising from financing activities [text block]	text block	IAS 7.44A Disclosure
Disclosure of reconciliation of liabilities arising from financing activities [text block]	text block	IAS 7.44D Example
Disclosure of reconciliation of liabilities arising from financing activities [abstract]		
Disclosure of reconciliation of liabilities arising from financing activities [table]	table	IAS 7.44D Example
Liabilities arising from financing activities [axis]	axis	IAS 7.44D Example
Liabilities arising from financing activities [member]	member[default]	IAS 7.44D Example
Long-term borrowings [member]	member	IAS 7 - C Reconciliation of liabilities arising from financing activities Example, IAS 7.44C Example
Short-term borrowings [member]	member	IAS 7 - C Reconciliation of liabilities arising from financing activities Example, IAS 7.44C Example
Lease liabilities [member]	member	IAS 7 - C Reconciliation of liabilities arising from financing activities Example, IAS 7.44C Example
Assets held to hedge liabilities arising from financing activities [member]	member	IAS 7 - C Reconciliation of liabilities arising from financing activities Example, IAS 7.44C Example
Disclosure of reconciliation of liabilities arising from financing activities [line items]	line items	
Liabilities arising from financing activities at beginning of period	X <sub>instant, credit</sub>	IAS 7.44D Example
Changes in liabilities arising from financing activities [abstract]		
Increase (decrease) through financing cash flows, liabilities arising from financing activities	X <sub>duration, credit</sub>	IAS 7.44B a Disclosure
Increase (decrease) through obtaining or losing control of subsidiaries or other businesses, liabilities arising from financing activities	X <sub>duration, credit</sub>	IAS 7.44B b Disclosure
Increase (decrease) through effect of changes in foreign exchange rates, liabilities arising from financing activities	X <sub>duration, credit</sub>	IAS 7.44B c Disclosure
Increase (decrease) through changes in fair values, liabilities arising from financing activities	X <sub>duration, credit</sub>	IAS 7.44B d Disclosure
Increase through new leases, liabilities arising from financing activities	X <sub>duration, credit</sub>	IAS 7 - A Statement of cash flows for an entity other than a financial institution Example, IAS 7.44B Example
Increase (decrease) through other changes, liabilities arising from financing activities	X <sub>duration, credit</sub>	IAS 7.44B e Disclosure
Total increase (decrease) in liabilities arising from financing activities	X <sub>duration, credit</sub>	IAS 7.44B Disclosure
Liabilities arising from financing activities at end of period	X <sub>instant, credit</sub>	IAS 7.44D Example

Cash and cash equivalents held by entity unavailable for use by group	X <sub>instant, debit</sub>	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 <sub>instant, credit</sub>	IAS 7.50 a Example
Cash flows from (used in) increases in operating capacity	X <sub>duration, debit</sub>	IAS 7.50 c Example
Cash flows from (used in) maintaining operating capacity	X <sub>duration, debit</sub>	IAS 7.50 c Example
Income taxes paid (refund) [abstract]		
Income taxes paid (refund), classified as operating activities	X <sub>duration, credit</sub>	IAS 7.14 f Example, IAS 7.35 Disclosure
Income taxes paid (refund), classified as investing activities	X <sub>duration, credit</sub>	IAS 7.14 f Example, IAS 7.35 Disclosure
Income taxes paid (refund), classified as financing activities	X <sub>duration, credit</sub>	IAS 7.14 f Example, IAS 7.35 Disclosure
Total income taxes paid (refund)	X <sub>duration, credit</sub>	IAS 7.35 Disclosure
<b>IAS 8</b>		
<b>[811000] Notes - Accounting policies, changes in accounting estimates and errors</b>		
Disclosure of changes in accounting policies, accounting estimates and errors [text block]	text block	IAS 8 - Accounting policies Disclosure
Disclosure of initial application of standards or interpretations [text block]	text block	IAS 8.28 Disclosure
Disclosure of initial application of standards or interpretations [abstract]		
Disclosure of initial application of standards or interpretations [table]	table	IAS 8.28 Disclosure
Initially applied IFRSs [axis]	axis	IAS 8.28 Disclosure
Initially applied IFRSs [member]	member[default]	IAS 8.28 Disclosure
Interest Rate Benchmark Reform-Phase 2 [member]	member	Expiry date 2023-01-01 IAS 39.108H Disclosure, Expiry date 2023-01-01 IFRS 16.C1B Disclosure, Expiry date 2023-01-01 IFRS 4.50 Disclosure, Expiry date 2023-01-01 IFRS 9.7.1.10 Disclosure
IFRS 17 [member]	member	Expiry date 2025-01-01 IFRS 17.C1 Disclosure, Effective 2023-01-01 IFRS 17.C3 Common practice
Property, Plant and Equipment-Proceeds before Intended Use [member]	member	Expiry date 2024-01-01 IAS 16.81N Disclosure
Classification of Liabilities as Current or Non-current [member]	member	Expiry date 2025-01-01 IAS 1.139U Disclosure
Onerous Contracts-Cost of Fulfilling Contract [member]	member	Expiry date 2024-01-01 IAS 37.105 Disclosure
Annual Improvements to IFRS Standards 2018-20 [member]	member	Expiry date 2024-01-01 IAS 41.65 Disclosure, Expiry date 2024-01-01 IFRS 1.39AG Disclosure, Expiry date 2024-01-01 IFRS 9.7.1.9 Disclosure
Annual Improvements 2018-20 Amendments to IFRS 1 [member]	member	Expiry date 2024-01-01 IFRS 1.39AG Disclosure
Annual Improvements 2018-20 Amendments to IFRS 9 [member]	member	Expiry date 2024-01-01 IFRS 9.7.1.9 Disclosure
Annual Improvements 2018-20 Amendments to IAS 41 [member]	member	Expiry date 2024-01-01 IAS 41.65 Disclosure
Disclosure of initial application of standards or interpretations [line items]	line items	
Title of initially applied IFRS	text	IAS 8.28 a Disclosure
Description whether change in accounting policy is made in accordance with transitional provisions of initially applied IFRS	text	IAS 8.28 b Disclosure
Description of nature of change in accounting policy	text	IAS 8.28 c Disclosure
Description of transitional provisions of initially applied IFRS	text	IAS 8.28 d Disclosure
Description of transitional provisions of initially applied IFRS that might have effect on future periods	text	IAS 8.28 e Disclosure
Description of fact that new or amended IFRS Standard is applied early	text	Expiry date 2025-01-01 IAS 1.139U Disclosure, Expiry date 2024-01-01 IAS 16.81N Disclosure, Expiry date 2024-01-01 IAS 37.105 Disclosure, Expiry date 2023-01-01 IAS 39.108H Disclosure, Expiry date 2024-01-01 IAS 41.65 Disclosure, Expiry date 2024-01-01 IFRS 1.39AG Disclosure, Expiry date 2023-01-01 IFRS 16.C1B Disclosure, Expiry date 2025-01-01 IFRS 17.C1 Disclosure, Expiry date 2023-01-01 IFRS 4.50 Disclosure, Expiry date 2023-01-01 IFRS 9.7.1.10 Disclosure, Expiry date 2024-01-01 IFRS 9.7.1.9 Disclosure
Disclosure of voluntary change in accounting policy [text block]	text block	IAS 8.29 Disclosure
Disclosure of voluntary change in accounting policy [abstract]		
Disclosure of voluntary change in accounting policy [table]	table	IAS 8.29 Disclosure
Voluntary changes in accounting policy [axis]	axis	IAS 8.29 Disclosure
Voluntary changes in accounting policy [member]	member[default]	IAS 8.29 Disclosure
Disclosure of voluntary change in accounting policy [line items]	line items	

Description of nature of voluntary change in accounting policy	text	IAS 8.29 a Disclosure
Description of reasons why applying new accounting policy provides reliable and more relevant information	text	IAS 8.29 b Disclosure
Explanation of new standards or interpretations not applied	text	IAS 8.30 a Disclosure
Disclosure of expected impact of initial application of new standards or interpretations [text block]	text block	IAS 8.30 b Disclosure
Disclosure of expected impact of initial application of new standards or interpretations [abstract]		
Disclosure of expected impact of initial application of new standards or interpretations [table]	table	IAS 8.30 b Disclosure
New IFRSs [axis]	axis	IAS 8.30 b Disclosure
New IFRSs [member]	member[default]	IAS 8.30 b Disclosure
Disclosure of expected impact of initial application of new standards or interpretations [line items]	line items	
Title of new IFRS	text	IAS 8.31 a Example
Description of nature of impending change in accounting policy	text	IAS 8.31 b Example
Date by which application of new IFRS is required	yyyy-mm-dd	IAS 8.31 c Example
Date as at which entity plans to apply new IFRS initially	yyyy-mm-dd	IAS 8.31 d Example
Discussion of impact that initial application of new IFRS is expected to have on financial statements	text	IAS 8.31 e (i) Example
Description of fact that impact of initial application of new IFRS is not known or reasonably estimable	text	IAS 8.31 e (ii) Example
Explanation of reason why it is impracticable to determine amounts of adjustments related to change in accounting policy	text	IAS 8.28 h Disclosure, IAS 8.29 e Disclosure
Disclosure of changes in accounting estimates [text block]	text block	IAS 8.39 Disclosure
Disclosure of changes in accounting estimates [abstract]		
Disclosure of changes in accounting estimates [table]	table	IAS 8.39 Disclosure
Accounting estimates [axis]	axis	IAS 8.39 Disclosure
Accounting estimates [member]	member[default]	IAS 8.39 Disclosure
Disclosure of changes in accounting estimates [line items]	line items	
Description of nature of change in accounting estimate [text block]	text block	IAS 8.39 Disclosure
Increase (decrease) in accounting estimate	X <sub>duration</sub>	IAS 8.39 Disclosure
Description of fact that estimating 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
<b>IAS 10</b>		
<b>[815000] Notes - Events after reporting period</b>		
Disclosure of events after reporting period [text block]	text block	IAS 10 - Disclosure Disclosure
Explanation of body of authorisation	text	IAS 10.17 Disclosure
Date of authorisation for issue of financial statements	yyyy-mm-dd	IAS 10.17 Disclosure
Explanation of fact that entity's owners or others have power to amend financial statements after issue	text	IAS 10.17 Disclosure
Disclosure of non-adjusting events after reporting period [text block]	text block	IAS 10.21 Disclosure
Disclosure of non-adjusting events after reporting period [abstract]		
Disclosure of non-adjusting events after reporting period [table]	table	IAS 10.21 Disclosure
Non-adjusting events after reporting period [axis]	axis	IAS 10.21 Disclosure
Non-adjusting events after reporting period [member]	member[default]	IAS 10.21 Disclosure
Major business combination [member]	member	IAS 10.22 a Example
Disposal of major subsidiary [member]	member	IAS 10.22 a Example
Announcement of plan to discontinue operation [member]	member	IAS 10.22 b Example
Major purchases of assets [member]	member	IAS 10.22 c Example
Classification of assets as held for sale [member]	member	IAS 10.22 c Example
Other disposals of assets [member]	member	IAS 10.22 c Example
Expropriation of major assets by government [member]	member	IAS 10.22 c Example
Destruction of major production plant [member]	member	IAS 10.22 d Example
Announcing or commencing implementation of major restructuring [member]	member	IAS 10.22 e Example
Major ordinary share transactions [member]	member	IAS 10.22 f Example
Potential ordinary share transactions [member]	member	IAS 10.22 f Example
Abnormally large changes in asset prices or foreign exchange rates [member]	member	IAS 10.22 g Example
Changes in tax rates or tax laws enacted or announced [member]	member	IAS 10.22 h Example

Entering into significant commitments or contingent liabilities [member]	member	IAS 10.22 i Example
Commencement of major litigation [member]	member	IAS 10.22 j Example
Disclosure of non-adjusting events after reporting period [line items]	line items	
Description of nature of non-adjusting event after reporting period	text	IAS 10.21 a Disclosure
Explanation of financial effect of non-adjusting event after reporting period [text block]	text block	IAS 10.21 b Disclosure
Dividends proposed or declared before financial statements authorised for issue but not recognised as distribution to owners	X <sub>duration</sub>	IAS 10.13 Disclosure, IAS 1.137 a Disclosure
<b>IAS 12</b>		
<b>[835110] Notes - Income taxes</b>		
Disclosure of income tax [text block]	text block	IAS 12 - Disclosure Disclosure
Major components of tax expense (income) [abstract]		
Current tax expense (income) and adjustments for current tax of prior periods [abstract]		
Current tax expense (income)	X <sub>duration, debit</sub>	IAS 12.80 a Example
Adjustments for current tax of prior periods	X <sub>duration, debit</sub>	IAS 12.80 b Example
Total current tax expense (income) and adjustments for current tax of prior periods	X <sub>duration, debit</sub>	IAS 12.80 Common practice
Deferred tax expense (income) relating to origination and reversal of temporary differences	X <sub>duration, debit</sub>	IAS 12.80 c Example
Deferred tax expense (income) relating to tax rate changes or imposition of new taxes	X <sub>duration, debit</sub>	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) <sub>duration, credit</sub>	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) <sub>duration, credit</sub>	IAS 12.80 f Example
Deferred tax expense arising from write-down or reversal of write-down of deferred tax asset	X <sub>duration, debit</sub>	IAS 12.80 g Example
Tax expense (income) relating to changes in accounting policies and errors included in profit or loss	X <sub>duration, debit</sub>	IAS 12.80 h Example
Adjustments for deferred tax of prior periods	X <sub>duration, debit</sub>	IAS 12.80 Common practice
Other components of deferred tax expense (income)	X <sub>duration, debit</sub>	IAS 12.80 Common practice
Total tax expense (income)	X <sub>duration, debit</sub>	IAS 12.79 Disclosure, IAS 12.81 c (i) Disclosure, IAS 12.81 c (ii) Disclosure, IAS 1.82 d Disclosure, IAS 26.35 b (viii) Disclosure, IFRS 12.B13 g Disclosure, IFRS 8.23 h Disclosure
Current and deferred tax relating to items charged or credited directly to equity [abstract]		
Current tax relating to items credited (charged) directly to equity	X <sub>duration, debit</sub>	IAS 12.81 a Disclosure
Deferred tax relating to items credited (charged) directly to equity	X <sub>duration</sub>	IAS 12.81 a Disclosure
Aggregate current and deferred tax relating to items credited (charged) directly to equity	X <sub>duration, debit</sub>	IAS 12.81 a Disclosure
Income tax relating to components of other comprehensive income [abstract]		
Income tax relating to exchange differences on translation of foreign operations included in other comprehensive income	X <sub>duration, debit</sub>	IAS 12.81 ab Disclosure, IAS 1.90 Disclosure
Income tax relating to exchange differences on translation other than translation of foreign operations included in other comprehensive income	X <sub>duration, debit</sub>	IAS 12.81 ab Disclosure, IAS 1.90 Disclosure
Income tax relating to available-for-sale financial assets included in other comprehensive income	X <sub>duration, debit</sub>	Expiry date 2023-01-01 IAS 12.81 ab Disclosure, Expiry date 2023-01-01 IAS 1.90 Disclosure
Income tax relating to cash flow hedges included in other comprehensive income	X <sub>duration, debit</sub>	IAS 12.81 ab Disclosure, IAS 1.90 Disclosure
Income tax relating to changes in revaluation surplus of property, plant and equipment, right-of-use assets and intangible assets included in other comprehensive income	X <sub>duration, debit</sub>	IAS 12.81 ab Disclosure, IAS 1.90 Disclosure
Income tax relating to remeasurements of defined benefit plans included in other comprehensive income	X <sub>duration, debit</sub>	IAS 12.81 ab Disclosure, IAS 1.90 Disclosure
Income tax relating to investments in equity instruments included in other comprehensive income	X <sub>duration, debit</sub>	IAS 12.81 ab Disclosure, IAS 1.90 Disclosure
Income tax relating to hedges of net investments in foreign operations included in other comprehensive income	X <sub>duration, debit</sub>	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 included in other comprehensive income	X <sub>duration, debit</sub>	IAS 12.81 ab Disclosure, IAS 1.90 Disclosure
Income tax relating to hedges of investments in equity instruments included in other comprehensive income	X <sub>duration, debit</sub>	IAS 12.81 ab Disclosure, IAS 1.90 Disclosure
Income tax relating to change in value of time value of options included in other comprehensive income	X <sub>duration, debit</sub>	IAS 12.81 ab Disclosure, IAS 1.90 Disclosure
Income tax relating to change in value of forward elements of forward contracts included in other comprehensive income	X <sub>duration, debit</sub>	IAS 12.81 ab Disclosure, IAS 1.90 Disclosure
Income tax relating to change in value of foreign currency basis spreads included in other comprehensive income	X <sub>duration, debit</sub>	IAS 12.81 ab Disclosure, IAS 1.90 Disclosure
Income tax relating to financial assets measured at fair value through other comprehensive income included in other comprehensive income	X <sub>duration, debit</sub>	IAS 12.81 ab Disclosure, IAS 1.90 Disclosure
Income tax relating to insurance finance income (expenses) from insurance contracts issued included in other comprehensive income that will be reclassified to profit or loss	X <sub>duration, debit</sub>	Effective 2023-01-01 IAS 12.81 ab Disclosure, Effective 2023-01-01 IAS 1.90 Disclosure, Effective 2023-01-01 IFRS 17.90 Disclosure



Income tax relating to insurance finance income (expenses) from insurance contracts issued included in other comprehensive income that will not be reclassified to profit or loss	X <sub>duration</sub> , debit	Effective 2023-01-01 IAS 12.81 ab Disclosure, Effective 2023-01-01 IAS 1.90 Disclosure, Effective 2023-01-01 IFRS 17.90 Disclosure
Income tax relating to finance income (expenses) from reinsurance contracts held included in other comprehensive income	X <sub>duration</sub> , debit	Effective 2023-01-01 IAS 12.81 ab Disclosure, Effective 2023-01-01 IAS 1.90 Disclosure, Effective 2023-01-01 IFRS 17.82 Disclosure, Effective 2023-01-01 IFRS 17.90 Disclosure
Aggregated income tax relating to components of other comprehensive income	X <sub>duration</sub>	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 <sub>duration</sub> , debit	IAS 1.90 Disclosure
Tax expense (income) of discontinued operation [abstract]		
Tax expense (income) relating to gain (loss) on discontinuance	X <sub>duration</sub> , debit	IAS 12.81 h (i) Disclosure, IFRS 5.33 b (iv) Disclosure
Tax expense (income) relating to profit (loss) from ordinary activities of discontinued operations	X <sub>duration</sub> , debit	IAS 12.81 h (ii) Disclosure, IFRS 5.33 b (ii) Disclosure
Explanation of changes in applicable tax rates to previous accounting period	text	IAS 12.81 d Disclosure
Description of expiry date of deductible temporary differences, unused tax losses and unused tax credits	text	IAS 12.81 e Disclosure
Deductible temporary differences for which no deferred tax asset is recognised	X <sub>instant</sub>	IAS 12.81 e Disclosure
Unused tax losses for which no deferred tax asset recognised	X <sub>instant</sub>	IAS 12.81 e Disclosure
Unused tax credits for which no deferred tax asset recognised	X <sub>instant</sub>	IAS 12.81 e Disclosure
Temporary differences associated with investments in subsidiaries, branches and associates and interests in joint arrangements for which deferred tax liabilities have not been recognised	X <sub>instant</sub>	IAS 12.81 f Disclosure
Disclosure of temporary difference, unused tax losses and unused tax credits [text block]	text block	IAS 12.81 g Disclosure
Disclosure of temporary difference, unused tax losses and unused tax credits [abstract]		
Disclosure of temporary difference, unused tax losses and unused tax credits [table]	table	IAS 12.81 g Disclosure
Temporary difference, unused tax losses and unused tax credits [axis]	axis	IAS 12.81 g Disclosure
Temporary difference, unused tax losses and unused tax credits [member]	member[default]	IAS 12.81 g Disclosure
Temporary differences [member]	member	IAS 12.81 g Disclosure
Allowance for credit losses [member]	member	IAS 12.81 g Common practice
Unrealised foreign exchange gains (losses) [member]	member	IAS 12.81 g Common practice
Other temporary differences [member]	member	IAS 12.81 g Common practice
Unused tax losses [member]	member	IAS 12.81 g Disclosure
Unused tax credits [member]	member	IAS 12.81 g Disclosure
Disclosure of temporary difference, unused tax losses and unused tax credits [line items]	line items	
Deferred tax assets and liabilities [abstract]		
Deferred tax assets	(X)instant, debit	IAS 12.81 g (i) Disclosure, IAS 1.54 o Disclosure, IAS 1.56 Disclosure
Deferred tax liabilities	X <sub>instant</sub> , credit	IAS 12.81 g (i) Disclosure, IAS 1.54 o Disclosure, IAS 1.56 Disclosure
Net deferred tax liability (asset)	X <sub>instant</sub> , credit	IAS 12.81 g (i) Disclosure
Net deferred tax assets and liabilities [abstract]		
Net deferred tax assets	X <sub>instant</sub> , debit	IAS 12.81 g (i) Common practice
Net deferred tax liabilities	X <sub>instant</sub> , credit	IAS 12.81 g (i) Common practice
Deferred tax expense (income) [abstract]		
Deferred tax expense (income)	X <sub>duration</sub> , debit	IAS 12.81 g (ii) Disclosure
Deferred tax expense (income) recognised in profit or loss	X <sub>duration</sub>	IAS 12.81 g (ii) Disclosure
Reconciliation of changes in deferred tax liability (asset) [abstract]		
Deferred tax liability (asset) at beginning of period	X <sub>instant</sub> , credit	IAS 12.81 g (i) Disclosure
Changes in deferred tax liability (asset) [abstract]		
Deferred tax expense (income) recognised in profit or loss	X <sub>duration</sub>	IAS 12.81 g (ii) Disclosure
Deferred tax relating to items credited (charged) directly to equity	X <sub>duration</sub>	IAS 12.81 a Disclosure
Income tax relating to components of other comprehensive income	X <sub>duration</sub>	IAS 12.81 ab Disclosure, IAS 1.90 Disclosure
Increase (decrease) through business combinations, deferred tax liability (asset)	X <sub>duration</sub> , credit	IAS 12.81 Common practice
Increase (decrease) through loss of control of subsidiary, deferred tax liability (asset)	X <sub>duration</sub> , credit	IAS 12.81 Common practice
Increase (decrease) through net exchange differences, deferred tax liability (asset)	X <sub>duration</sub> , credit	IAS 12.81 Common practice
Total increase (decrease) in deferred tax liability (asset)	X <sub>duration</sub> , credit	IAS 12.81 Common practice
Deferred tax liability (asset) at end of period	X <sub>instant</sub> , credit	IAS 12.81 g (i) Disclosure
Income tax consequences of dividends proposed or declared before financial statements authorised for issue not recognised as liability	X <sub>duration</sub>	IAS 12.81 i Disclosure

Increase (decrease) in amount recognised for pre-acquisition deferred tax asset	X <sub>duration</sub> , 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 <sub>instant</sub> , debit	IAS 12.82 Disclosure
Description of nature of potential income tax consequences that would result from payment of dividend	text	IAS 12.82A Disclosure
Description of amounts of potential income tax consequences practicably determinable	text	IAS 12.82A Disclosure
Description of whether there are potential income tax consequences not practicably determinable	text	IAS 12.82A Disclosure
Reconciliation of accounting profit multiplied by applicable tax rates [abstract]		
Accounting profit	X <sub>duration</sub> , credit	IAS 12.81 c (i) Disclosure, IAS 12.81 c (ii) Disclosure
Tax expense (income) at applicable tax rate	X <sub>duration</sub> , debit	IAS 12.81 c (i) Disclosure
Tax effect of revenues exempt from taxation	(X) <sub>duration</sub> , credit	IAS 12.81 c (i) Disclosure
Tax effect of expense not deductible in determining taxable profit (tax loss)	X <sub>duration</sub> , debit	IAS 12.81 c (i) Disclosure
Tax effect of impairment of goodwill	X <sub>duration</sub> , debit	IAS 12.81 c (i) Common practice
Tax effect of tax losses	X <sub>duration</sub> , debit	IAS 12.81 c (i) Disclosure
Tax effect of foreign tax rates	X <sub>duration</sub> , debit	IAS 12.81 c (i) Disclosure
Tax effect from change in tax rate	X <sub>duration</sub> , debit	IAS 12.81 c (i) Disclosure
Other tax effects for reconciliation between accounting profit and tax expense (income)	X <sub>duration</sub> , debit	IAS 12.81 c (i) Disclosure
Total tax expense (income)	X <sub>duration</sub> , debit	IAS 12.79 Disclosure, IAS 12.81 c (i) Disclosure, IAS 12.81 c (ii) Disclosure, IAS 1.82 d Disclosure, IAS 26.35 b (vii) Disclosure, IFRS 12.B13 g Disclosure, IFRS 8.23 h Disclosure
Reconciliation of average effective tax rate and applicable tax rate [abstract]		
Accounting profit	X <sub>duration</sub> , credit	IAS 12.81 c (i) Disclosure, IAS 12.81 c (ii) Disclosure
Applicable tax rate	X.XX <sub>duration</sub>	IAS 12.81 c (ii) Disclosure
Tax rate effect of revenues exempt from taxation	(X.XX) <sub>duration</sub>	IAS 12.81 c (ii) Disclosure
Tax rate effect of expense not deductible in determining taxable profit (tax loss)	X.XX <sub>duration</sub>	IAS 12.81 c (ii) Disclosure
Tax rate effect of impairment of goodwill	X.XX <sub>duration</sub>	IAS 12.81 c (ii) Common practice
Tax rate effect of tax losses	X.XX <sub>duration</sub>	IAS 12.81 c (ii) Disclosure
Tax rate effect of foreign tax rates	X.XX <sub>duration</sub>	IAS 12.81 c (ii) Disclosure
Tax rate effect from change in tax rate	X.XX <sub>duration</sub>	IAS 12.81 c (ii) Disclosure
Tax rate effect of adjustments for current tax of prior periods	X.XX <sub>duration</sub>	IAS 12.81 c (ii) Common practice
Other tax rate effects for reconciliation between accounting profit and tax expense (income)	X.XX <sub>duration</sub>	IAS 12.81 c (ii) Disclosure
Total average effective tax rate	X.XX <sub>duration</sub>	IAS 12.81 c (ii) Disclosure
<b>IAS 16</b>		
<b>[822100] Notes - Property, plant and equipment</b>		
Disclosure of property, plant and equipment [text block]	text block	IAS 16 - Disclosure Disclosure
Disclosure of detailed information about property, plant and equipment [text block]	text block	IAS 16.73 Disclosure
Disclosure of detailed information about property, plant and equipment [abstract]		
Disclosure of detailed information about property, plant and equipment [table]	table	IAS 16.73 Disclosure
Classes of property, plant and equipment [axis]	axis	IAS 16.73 Disclosure
Property, plant and equipment [member]	member[default]	IAS 16.73 Disclosure, IAS 36.127 Example, IFRS 16.53 Example
Land and buildings [member]	member	IAS 16.37 b Example
Land [member]	member	IAS 16.37 a Example
Buildings [member]	member	IAS 16.37 Common practice
Machinery [member]	member	IAS 16.37 c Example
Vehicles [member]	member	IAS 16.37 Common practice
Ships [member]	member	IAS 16.37 d Example
Aircraft [member]	member	IAS 16.37 e Example
Motor vehicles [member]	member	IAS 16.37 f Example
Fixtures and fittings [member]	member	IAS 16.37 g Example
Office equipment [member]	member	IAS 16.37 h Example
Computer equipment [member]	member	IAS 16.37 Common practice

Communication and network equipment [member]	member	IAS 16.37 Common practice
Network infrastructure [member]	member	IAS 16.37 Common practice
Bearer plants [member]	member	IAS 16.37 i Example
Tangible exploration and evaluation assets [member]	member	IFRS 6.25 Disclosure
Mining assets [member]	member	IAS 16.37 Common practice
Mining property [member]	member	IAS 16.37 Common practice
Oil and gas assets [member]	member	IAS 16.37 Common practice
Power generating assets [member]	member	IAS 16.37 Common practice
Leasehold improvements [member]	member	IAS 16.37 Common practice
Construction in progress [member]	member	IAS 16.37 Common practice
Owner-occupied property measured using investment property fair value model [member]	member	Effective 2023-01-01 IAS 16.29B Disclosure
Other property, plant and equipment [member]	member	IAS 16.37 Common practice
Property, plant and equipment by operating lease status [axis]	axis	IFRS 16.95 Disclosure
Property, plant and equipment by operating lease status [member]	member[default]	IFRS 16.95 Disclosure
Property, plant and equipment subject to operating leases [member]	member	IFRS 16.95 Disclosure
Property, plant and equipment not subject to operating leases [member]	member	IFRS 16.95 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, IFRS 7.35H Disclosure, IFRS 7.35I Disclosure, Expiry date 2023-01-01 IFRS 7.37 b Common practice, Expiry date 2023-01-01 IFRS 7.IG29 Common practice
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, IFRS 7.35H Disclosure, IFRS 7.35I Disclosure, Expiry date 2023-01-01 IFRS 7.37 b Example, Expiry date 2023-01-01 IFRS 7.IG29 a Example
Gross carrying amount [member]	member	IAS 16.73 d Disclosure, IAS 38.118 c Disclosure, IAS 40.79 c Disclosure, IAS 41.54 f Disclosure, IFRS 3.B67 d Disclosure, IFRS 7.35I Disclosure, IFRS 7.35M Disclosure, IFRS 7.35N Example, Expiry date 2023-01-01 IFRS 7.37 b Common practice, Expiry date 2023-01-01 IFRS 7.IG29 Common practice
Accumulated depreciation, amortisation and impairment [member]	member	IAS 16.73 d Disclosure, IAS 16.75 b Disclosure, IAS 38.118 c Disclosure, IAS 40.79 c Disclosure, IAS 41.54 f Disclosure
Accumulated depreciation and amortisation [member]	member	IAS 16.73 d Common practice, IAS 16.75 b Disclosure, IAS 38.118 c Common practice, IAS 40.79 c Common practice, IAS 41.54 f Common practice
Accumulated impairment [member]	member	IAS 16.73 d Common practice, IAS 38.118 c Common practice, IAS 40.79 c Common practice, IAS 41.54 f Common practice, IFRS 3.B67 d Disclosure, IFRS 7.35H Disclosure, IFRS 7.35N Example, Expiry date 2023-01-01 IFRS 7.37 b Example, Expiry date 2023-01-01 IFRS 7.IG29 b Example
Disclosure of detailed information about property, plant and equipment [line items]	line items	
Measurement bases, property, plant and equipment	text	IAS 16.73 a Disclosure
Depreciation method, property, plant and equipment	text	IAS 16.73 b Disclosure
Depreciation rate, property, plant and equipment	X.XX <sub>duration</sub>	IAS 16.73 c Disclosure
Useful life measured as period of time, property, plant and equipment	DUR	IAS 16.73 c Disclosure
Useful life measured in production or other similar units, property, plant and equipment	X.XX <sub>duration</sub>	IAS 16.73 c Disclosure
Description of useful life, property, plant and equipment	text	IAS 16.73 c Disclosure
Effective dates of revaluation, property, plant and equipment	text	IAS 16.77 a Disclosure
Explanation of involvement of independent valuer in revaluation, property, plant and equipment	text	IAS 16.77 b Disclosure
Reconciliation of changes in property, plant and equipment [abstract]		
Property, plant and equipment at beginning of period	X <sub>instant, debit</sub>	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 <sub>duration, debit</sub>	IAS 16.73 e (i) Disclosure

Acquisitions through business combinations, property, plant and equipment	X <sub>duration</sub> , debit	IAS 16.73 e (iii) Disclosure
Increase (decrease) through net exchange differences, property, plant and equipment	X <sub>duration</sub> , debit	IAS 16.73 e (viii) Disclosure
Depreciation, property, plant and equipment	(X) <sub>duration</sub>	IAS 16.73 e (vii) Disclosure, IAS 16.75 a Disclosure
Impairment loss recognised in profit or loss, property, plant and equipment	(X) <sub>duration</sub>	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 <sub>duration</sub>	IAS 16.73 e (vi) Disclosure, IAS 1.98 a Disclosure
Revaluation increase (decrease), property, plant and equipment	X <sub>duration</sub> , debit	IAS 16.73 e (iv) Disclosure, IAS 16.77 f Disclosure
Impairment loss recognised in other comprehensive income, property, plant and equipment	(X) <sub>duration</sub>	IAS 16.73 e (iv) Disclosure
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	X <sub>duration</sub>	IAS 16.73 e (iv) Disclosure
Increase (decrease) through transfers and other changes, property, plant and equipment [abstract]		
Increase (decrease) through transfers, property, plant and equipment	X <sub>duration</sub> , debit	IAS 16.73 e Common practice
Increase (decrease) through transfers from (to) investment property, property, plant and equipment	X <sub>duration</sub> , debit	IAS 16.73 e Common practice
Increase (decrease) through transfers from construction in progress, property, plant and equipment	X <sub>duration</sub> , debit	IAS 16.73 e Common practice
Increase (decrease) through other changes, property, plant and equipment	X <sub>duration</sub> , debit	IAS 16.73 e (ix) Disclosure
Total increase (decrease) through transfers and other changes, property, plant and equipment	X <sub>duration</sub> , debit	IAS 16.73 e Common practice
Disposals and retirements, property, plant and equipment [abstract]		
Disposals, property, plant and equipment	(X) <sub>duration</sub> , credit	IAS 16.73 e (ii) Disclosure
Retirements, property, plant and equipment	(X) <sub>duration</sub> , credit	IAS 16.73 e Common practice
Total disposals and retirements, property, plant and equipment	(X) <sub>duration</sub> , credit	IAS 16.73 e Common practice
Decrease through classified as held for sale, property, plant and equipment	(X) <sub>duration</sub> , credit	IAS 16.73 e (ii) Disclosure
Decrease through loss of control of subsidiary, property, plant and equipment	(X) <sub>duration</sub> , credit	IAS 16.73 e Common practice
Total increase (decrease) in property, plant and equipment	X <sub>duration</sub> , debit	IAS 16.73 e Disclosure
Property, plant and equipment at end of period	X <sub>instant</sub> , 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 <sub>instant</sub> , debit	IAS 16.74 b Disclosure
Property, plant and equipment, temporarily idle	X <sub>instant</sub> , debit	IAS 16.79 a Example
Property, plant and equipment, gross carrying amount of fully depreciated assets still in use	X <sub>instant</sub> , debit	IAS 16.79 b Example
Property, plant and equipment, assets retired from active use and not classified as held for sale	X <sub>instant</sub> , debit	IAS 16.79 c Example
Property, plant and equipment, revaluation [abstract]		
Property, plant and equipment, revalued assets	X <sub>instant</sub> , debit	IAS 16.77 Disclosure
Property, plant and equipment, revalued assets, at cost	X <sub>instant</sub> , debit	IAS 16.77 e Disclosure
Property, plant and equipment, revaluation surplus	X <sub>instant</sub> , credit	IAS 16.77 f Disclosure
Description of restrictions on distribution of revaluation surplus to shareholders, property, plant and equipment	text	IAS 16.77 f Disclosure
Property, plant and equipment, restrictions on title	X <sub>instant</sub> , 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 <sub>instant</sub> , debit	IAS 16.74 a Disclosure
Contractual commitments for acquisition of property, plant and equipment	X <sub>instant</sub> , credit	IAS 16.74 c Disclosure
Compensation from third parties for items of property, plant and equipment that were impaired, lost or given up	X <sub>duration</sub> , credit	Effective 2022-01-01 IAS 16.74A a Disclosure, Expiry date 2022-01-01 IAS 16.74 d Disclosure
Proceeds included in profit or loss in accordance with paragraph 20A of IAS 16 that relate to items produced that are not output of entity's ordinary activities	X <sub>duration</sub> , credit	Effective 2022-01-01 IAS 16.74A b Disclosure
Cost included in profit or loss in accordance with paragraph 20A of IAS 16 that relates to items produced that are not output of entity's ordinary activities	X <sub>duration</sub> , debit	Effective 2022-01-01 IAS 16.74A b Disclosure
Description of line item(s) in statement of comprehensive income that include(s) proceeds and cost included in profit or loss in accordance with paragraph 20A of IAS 16	text	Effective 2022-01-01 IAS 16.74A b Disclosure
Fair value of property, plant and equipment materially different from carrying amount	X <sub>instant</sub> , debit	IAS 16.79 d Example
Identification of unadjusted comparative information	text	IAS 16.80A Disclosure, IAS 27.18I Disclosure, IAS 38.130I Disclosure, IFRS 10.C6B Disclosure, IFRS 11.C13B Disclosure, Effective 2023-01-01 IFRS 17.C27 Disclosure
Statement that unadjusted comparative information has been prepared on different basis	text	IAS 16.80A Disclosure, IAS 27.18I Disclosure, IAS 38.130I Disclosure, IFRS 10.C6B Disclosure,

		IFRS 11.C13B Disclosure, Effective 2023-01-01 IFRS 17.C27 Disclosure
Explanation of basis of preparation of unadjusted comparative information	text	IAS 16.80A Disclosure, IAS 27.18I Disclosure, IAS 38.130I Disclosure, IFRS 10.C6B Disclosure, IFRS 11.C13B Disclosure, Effective 2023-01-01 IFRS 17.C27 Disclosure
<b>IAS 19</b>		
<b>[834480] Notes - Employee benefits</b>		
Disclosure of employee benefits [text block]	text block	IAS 19 - Scope Disclosure
Disclosure of defined contribution plans [text block]	text block	IAS 19.28 Common practice
Post-employment benefit expense, defined contribution plans	X <sub>duration, debit</sub>	IAS 19.53 Disclosure
Disclosure of information about defined benefit plans [abstract]		
Disclosure of defined benefit plans [text block]	text block	IAS 19.138 Disclosure
Disclosure of defined benefit plans [abstract]		
Disclosure of defined benefit plans [table]	table	IAS 19.138 Disclosure
Defined benefit plans [axis]	axis	IAS 19.138 Disclosure
Defined benefit plans [member]	member[default]	IAS 19.138 Disclosure
Defined benefit plans other than multi-employer plans, state plans and plans that share risks between entities under common control [member]	member	IAS 19.138 Disclosure
Multi-employer defined benefit plans [member]	member	IAS 19.33 b Disclosure, IAS 19.34 b Disclosure
State defined benefit plans [member]	member	IAS 19.45 Disclosure
Defined benefit plans that share risks between entities under common control [member]	member	IAS 19.149 Disclosure
Geographical areas [axis]	axis	IAS 19.138 a Example, IFRS 15.B89 b Example, Effective 2023-01-01 IFRS 17.96 b Example, IFRS 8.33 Disclosure
Geographical areas [member]	member[default]	IAS 19.138 a Example, IFRS 15.B89 b Example, Effective 2023-01-01 IFRS 17.96 b Example, IFRS 8.33 Disclosure
Characteristics of defined benefit plans [axis]	axis	IAS 19.138 b Example
Characteristics of defined benefit plans [member]	member[default]	IAS 19.138 b Example
Pension defined benefit plans [member]	member	IAS 19.138 b Common practice
Flat salary pension defined benefit plans [member]	member	IAS 19.138 b Example
Final salary pension defined benefit plans [member]	member	IAS 19.138 b Example
Post-employment medical defined benefit plans [member]	member	IAS 19.138 b Example
Regulatory environments [axis]	axis	IAS 19.138 c Example
Regulatory environments [member]	member[default]	IAS 19.138 c Example
Segments [axis]	axis	IAS 19.138 d Example, IAS 36.130 d (ii) Disclosure, IFRS 15.115 Disclosure, Effective 2023-01-01 IFRS 17.96 c Example, IFRS 8.23 Disclosure
Segments [member]	member[default]	IAS 19.138 d Example, IAS 36.130 d (ii) Disclosure, IFRS 15.115 Disclosure, Effective 2023-01-01 IFRS 17.96 c Example, IFRS 8.28 Disclosure
Reportable segments [member]	member	IAS 19.138 d Example, IFRS 15.115 Disclosure, Effective 2023-01-01 IFRS 17.96 c Example, IFRS 8.23 Disclosure
Funding arrangements of defined benefit plans [axis]	axis	IAS 19.138 e Example
Funding arrangements of defined benefit plans [member]	member[default]	IAS 19.138 e Example
Wholly unfunded defined benefit plans [member]	member	IAS 19.138 e Example
Wholly or partly funded defined benefit plans [member]	member	IAS 19.138 e Example
Maturity [axis]	axis	IAS 1.61 Disclosure, IAS 19.147 c Example, IFRS 15.120 b (i) Disclosure, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2023-01-01 IFRS 17.109 Disclosure, Effective 2023-01-01 IFRS 17.109A Disclosure, Effective 2023-01-01 IFRS 17.120 Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, IFRS 7.23B a Disclosure, IFRS 7.42E e Disclosure, IFRS 7.B11 Example
Aggregated time bands [member]	member[default]	IAS 1.61 Disclosure, IAS 19.147 c Example, IFRS 15.120 b (i) Disclosure, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2023-01-01 IFRS 17.109 Disclosure, Effective 2023-01-01 IFRS 17.109A Disclosure, Effective 2023-01-01 IFRS 17.120 Disclosure,

		Effective 2023-01-01 IFRS 17.132 b Disclosure, IFRS 7.23B a Disclosure, IFRS 7.B11 Example, IFRS 7.B35 Example
Disclosure of defined benefit plans [line items]	line items	
Description of type of plan	text	IAS 19.139 a Disclosure
Description of nature of benefits provided by plan	text	IAS 19.139 a (i) Disclosure
Description of regulatory framework in which plan operates	text	IAS 19.139 a (ii) Disclosure
Description of effect of regulatory framework on plan	text	IAS 19.139 a (ii) Disclosure
Description of any other entity's responsibilities for governance of plan	text	IAS 19.139 a (iii) Disclosure
Description of risks to which plan exposes entity	text	IAS 19.139 b Disclosure
Description of significant concentrations of risk related to plan	text	IAS 19.139 b Disclosure
Description of plan amendments, curtailments and settlements	text	IAS 19.139 c Disclosure
Surplus (deficit) in plan [abstract]		
Defined benefit obligation, at present value	(X)instant, credit	IAS 19.57 a Common practice
Plan assets, at fair value	Xinstant, debit	IAS 19.57 a Common practice
Net surplus (deficit) in plan	Xinstant, debit	IAS 19.57 a Common practice
Post-employment benefit expense in profit or loss, defined benefit plans [abstract]		
Administration costs not reflected in return on plan assets, defined benefit plans	Xduration, debit	IAS 19.135 b Common practice
Current service cost, defined benefit plans	Xduration, debit	IAS 19.135 b Common practice
Interest expense (income), defined benefit plans [abstract]		
Interest expense, defined benefit plans	Xduration, debit	IAS 19.135 b Common practice
Interest income, defined benefit plans	(X)duration, credit	IAS 19.135 b Common practice
Net interest expense (income), defined benefit plans	Xduration, debit	IAS 19.135 b Common practice
Past service cost and losses (gains) arising from settlements, defined benefit plans [abstract]		
Past service cost, defined benefit plans	Xduration, debit	IAS 19.135 b Common practice
Losses (gains) arising from settlements, defined benefit plans	(X)duration, credit	IAS 19.135 b Common practice
Total past service cost and losses (gains) arising from settlements, defined benefit plans	Xduration, debit	IAS 19.135 b Common practice
Total post-employment benefit expense in profit or loss, defined benefit plans	Xduration, debit	IAS 19.135 b Common practice, IAS 19.5 Common practice
Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans [abstract]		
Return on plan assets excluding interest income or expense, net of tax, defined benefit plans	Xduration, credit	IAS 19.135 b Common practice
Actuarial gains (losses) arising from changes in demographic assumptions, net of tax, defined benefit plans	Xduration, credit	IAS 19.135 b Common practice
Actuarial gains (losses) arising from changes in financial assumptions, net of tax, defined benefit plans	Xduration, credit	IAS 19.135 b Common practice
Actuarial gains (losses) arising from experience adjustments, net of tax, defined benefit plans	Xduration, credit	IAS 19.135 b Common practice
Gains (losses) on changes in effect of limiting net defined benefit asset to asset ceiling excluding interest income or expense, net of tax, defined benefit plans	Xduration, credit	IAS 19.135 b Common practice
Total other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans	Xduration, credit	IAS 1.7 Disclosure, IAS 19.135 b Common practice, IAS 1.91 a Disclosure
Other comprehensive income, before tax, gains (losses) on remeasurements of defined benefit plans [abstract]		
Return on plan assets excluding interest income or expense, before tax, defined benefit plans	Xduration, credit	IAS 19.135 b Common practice
Actuarial gains (losses) arising from changes in demographic assumptions, before tax, defined benefit plans	Xduration, credit	IAS 19.135 b Common practice
Actuarial gains (losses) arising from changes in financial assumptions, before tax, defined benefit plans	Xduration, credit	IAS 19.135 b Common practice
Actuarial gains (losses) arising from experience adjustments, before tax, defined benefit plans	Xduration, credit	IAS 19.135 b Common practice
Gains (losses) on changes in effect of limiting net defined benefit asset to asset ceiling excluding interest income or expense, before tax, defined benefit plans	Xduration, credit	IAS 19.135 b Common practice
Total other comprehensive income, before tax, gains (losses) on remeasurements of defined benefit plans	Xduration, credit	IAS 1.7 Disclosure, IAS 19.135 b Common practice, IAS 1.91 b Disclosure
Description of link between reimbursement right and related obligation	text	IAS 19.140 b Disclosure
Description of how entity determined maximum economic benefit available	text	IAS 19.141 c (iv) Disclosure

Entity's own financial instruments included in fair value of plan assets	X <sub>instant, debit</sub>	IAS 19.143 Disclosure
Property occupied by entity included in fair value of plan assets	X <sub>instant, debit</sub>	IAS 19.143 Disclosure
Other assets used by entity included in fair value of plan assets	X <sub>instant, debit</sub>	IAS 19.143 Disclosure
Actuarial assumption of discount rates	X.XX <sub>instant</sub>	IAS 19.144 Common practice
Actuarial assumption of expected rates of salary increases	X.XX <sub>instant</sub>	IAS 19.144 Common practice
Actuarial assumption of medical cost trend rates	X.XX <sub>instant</sub>	IAS 19.144 Common practice
Actuarial assumption of expected rates of pension increases	X.XX <sub>instant</sub>	IAS 19.144 Common practice
Actuarial assumption of expected rates of inflation	X.XX <sub>instant</sub>	IAS 19.144 Common practice
Actuarial assumption of mortality rates	X.XX <sub>instant</sub>	IAS 19.144 Common practice
Actuarial assumption of retirement age	DUR	IAS 19.144 Common practice
Actuarial assumption of life expectancy after retirement	DUR	IAS 19.144 Common practice
Other material actuarial assumptions	X.XX <sub>instant</sub>	IAS 19.144 Common practice
Description of asset-liability matching strategies used by plan or entity to manage risk	text	IAS 19.146 Disclosure
Description of funding arrangements and funding policy that affect future contributions	text	IAS 19.147 a Disclosure, IAS 19.148 a Disclosure
Estimate of contributions expected to be paid to plan for next annual reporting period	X <sub>duration, credit</sub>	IAS 19.147 b Disclosure, IAS 19.148 d (iii) Disclosure
Disclosure of information about maturity profile of defined benefit obligation [text block]	text block	IAS 19.147 c Disclosure
Weighted average duration of defined benefit obligation	DUR	IAS 19.147 c Disclosure
Estimate of benefit payments expected to be paid from defined benefit plan	X <sub>duration, credit</sub>	IAS 19.147 c Example
Description of extent to which entity can be liable to multi-employer or state plan for other entities' obligations	text	IAS 19.148 b Disclosure
Description of agreed allocation of deficit or surplus of multi-employer or state plan on wind-up of plan	text	IAS 19.148 c (i) Disclosure
Description of agreed allocation of deficit or surplus of multi-employer or state plan on entity's withdrawal from plan	text	IAS 19.148 c (ii) Disclosure
Description of fact that multi-employer or state plan is defined benefit plan	text	IAS 19.148 d (i) Disclosure
Description of reason why sufficient information is not available to account for multi-employer or state plan as defined benefit plan	text	IAS 19.148 d (ii) Disclosure
Description of information about surplus or deficit of multi-employer or state plan	text	IAS 19.148 d (iv) Disclosure
Description of basis used to determine surplus or deficit of multi-employer or state plan	text	IAS 19.148 d (iv) Disclosure
Description of implications of surplus or deficit on multi-employer or state plan for entity	text	IAS 19.148 d (iv) Disclosure
Level of participation of entity compared with other participating entities	X.XX <sub>instant</sub>	IAS 19.148 d (v) Disclosure
Description of contractual agreement or stated policy for charging net defined benefit cost	text	IAS 19.149 a Disclosure
Description of policy for determining contribution of defined benefit plans that share risks between entities under common control [text block]	text block	IAS 19.149 b Disclosure
Description of cross-reference to disclosures about plans that share risks between entities under common control in another group entity's financial statements	text	IAS 19.150 Disclosure
Disclosure of net defined benefit liability (asset) [text block]	text block	IAS 19.140 a Disclosure
Disclosure of net defined benefit liability (asset) [abstract]		
Disclosure of net defined benefit liability (asset) [table]	table	IAS 19.140 a Disclosure
Defined benefit plans [axis]	axis	IAS 19.138 Disclosure
Defined benefit plans [member]	member[default]	IAS 19.138 Disclosure
Defined benefit plans other than multi-employer plans, state plans and plans that share risks between entities under common control [member]	member	IAS 19.138 Disclosure
Multi-employer defined benefit plans [member]	member	IAS 19.33 b Disclosure, IAS 19.34 b Disclosure
State defined benefit plans [member]	member	IAS 19.45 Disclosure
Defined benefit plans that share risks between entities under common control [member]	member	IAS 19.149 Disclosure
Geographical areas [axis]	axis	IAS 19.138 a Example, IFRS 15.B89 b Example, Effective 2023-01-01 IFRS 17.96 b Example, IFRS 8.33 Disclosure
Geographical areas [member]	member[default]	IAS 19.138 a Example, IFRS 15.B89 b Example, Effective 2023-01-01 IFRS 17.96 b Example, IFRS 8.33 Disclosure
Characteristics of defined benefit plans [axis]	axis	IAS 19.138 b Example
Characteristics of defined benefit plans [member]	member[default]	IAS 19.138 b Example
Pension defined benefit plans [member]	member	IAS 19.138 b Common practice
Flat salary pension defined benefit plans [member]	member	IAS 19.138 b Example

Final salary pension defined benefit plans [member]	member	IAS 19.138 b Example
Post-employment medical defined benefit plans [member]	member	IAS 19.138 b Example
Regulatory environments [axis]	axis	IAS 19.138 c Example
Regulatory environments [member]	member[default]	IAS 19.138 c Example
Segments [axis]	axis	IAS 19.138 d Example, IAS 36.130 d (ii) Disclosure, IFRS 15.115 Disclosure, Effective 2023-01-01 IFRS 17.96 c Example, IFRS 8.23 Disclosure
Segments [member]	member[default]	IAS 19.138 d Example, IAS 36.130 d (ii) Disclosure, IFRS 15.115 Disclosure, Effective 2023-01-01 IFRS 17.96 c Example, IFRS 8.28 Disclosure
Reportable segments [member]	member	IAS 19.138 d Example, IFRS 15.115 Disclosure, Effective 2023-01-01 IFRS 17.96 c Example, IFRS 8.23 Disclosure
Funding arrangements of defined benefit plans [axis]	axis	IAS 19.138 e Example
Funding arrangements of defined benefit plans [member]	member[default]	IAS 19.138 e Example
Wholly unfunded defined benefit plans [member]	member	IAS 19.138 e Example
Wholly or partly funded defined benefit plans [member]	member	IAS 19.138 e Example
Net defined benefit liability (asset) [axis]	axis	IAS 19.140 a Disclosure
Net defined benefit liability (asset) [member]	member[default]	IAS 19.140 a Disclosure
Present value of defined benefit obligation [member]	member	IAS 19.140 a (ii) Disclosure
Plan assets [member]	member	IAS 19.140 a (i) Disclosure
Effect of asset ceiling [member]	member	IAS 19.140 a (iii) Disclosure
Disclosure of net defined benefit liability (asset) [line items]	line items	
Net defined benefit liability (asset) at beginning of period	X <sub>instant, credit</sub>	IAS 19.140 a Disclosure
Changes in net defined benefit liability (asset) [abstract]		
Changes in net defined benefit liability (asset) resulting from expense (income) in profit or loss [abstract]		
Increase (decrease) in net defined benefit liability (asset) resulting from administration costs not reflected in return on plan assets	X <sub>duration, credit</sub>	IAS 19.141 Common practice
Increase in net defined benefit liability (asset) resulting from current service cost	X <sub>duration, credit</sub>	IAS 19.141 a Disclosure
Increase (decrease) in net defined benefit liability (asset) resulting from interest expense (income)	X <sub>duration, credit</sub>	IAS 19.141 b Disclosure
Past service cost and gains (losses) arising from settlements, net defined benefit liability (asset) [abstract]		
Increase (decrease) in net defined benefit liability (asset) resulting from past service cost	X <sub>duration, credit</sub>	IAS 19.141 d Disclosure
Increase (decrease) in net defined benefit liability (asset) resulting from losses (gains) arising from settlements	(X) <sub>duration, debit</sub>	IAS 19.141 d Disclosure
Net increase (decrease) in net defined benefit liability (asset) resulting from past service cost and gains (losses) arising from settlements	X <sub>duration, credit</sub>	IAS 19.141 d Disclosure
Total increase (decrease) in net defined benefit liability (asset) resulting from expense (income) in profit or loss	X <sub>duration, credit</sub>	IAS 19.141 Common practice
Changes in net defined benefit liability (asset) resulting from gain (loss) on remeasurement in other comprehensive income [abstract]		
Increase (decrease) in net defined benefit liability (asset) resulting from return on plan assets excluding interest income or expense	(X) <sub>duration, debit</sub>	IAS 19.141 c (i) Disclosure
Increase (decrease) in net defined benefit liability (asset) resulting from actuarial losses (gains) arising from changes in demographic assumptions	(X) <sub>duration, debit</sub>	IAS 19.141 c (ii) Disclosure
Increase (decrease) in net defined benefit liability (asset) resulting from actuarial losses (gains) arising from changes in financial assumptions	(X) <sub>duration, debit</sub>	IAS 19.141 c (iii) Disclosure
Increase (decrease) in net defined benefit liability (asset) resulting from actuarial losses (gains) arising from experience adjustments	(X) <sub>duration, debit</sub>	IAS 19.141 c Common practice
Increase (decrease) in net defined benefit liability (asset) resulting from loss (gain) on changes in effect of limiting net defined benefit asset to asset ceiling excluding interest income or expense	(X) <sub>duration, debit</sub>	IAS 19.141 c (iv) Disclosure
Total increase (decrease) in net defined benefit liability (asset) resulting from loss (gain) on remeasurement in other comprehensive income	(X) <sub>duration, debit</sub>	IAS 19.141 c Disclosure
Changes in net defined benefit liability (asset) resulting from miscellaneous other changes [abstract]		
Increase (decrease) in net defined benefit liability (asset) resulting from changes in foreign exchange rates, net defined benefit liability (asset)	X <sub>duration, credit</sub>	IAS 19.141 e Disclosure
Contributions to plan, net defined benefit liability (asset) [abstract]		



Increase (decrease) in net defined benefit liability (asset) resulting from contributions to plan by employer	(X) <sub>duration, debit</sub>	IAS 19.141 f Disclosure
Increase (decrease) in net defined benefit liability (asset) resulting from contributions to plan by plan participants	(X) <sub>duration, debit</sub>	IAS 19.141 f Disclosure
Total increase (decrease) in net defined benefit liability (asset) resulting from contributions to plan	(X) <sub>duration, debit</sub>	IAS 19.141 f Disclosure
Increase (decrease) in net defined benefit liability (asset) resulting from payments from plan	(X) <sub>duration, debit</sub>	IAS 19.141 g Disclosure
Increase (decrease) in net defined benefit liability (asset) resulting from payments in respect of settlements	(X) <sub>duration, debit</sub>	IAS 19.141 g Disclosure
Increase (decrease) in net defined benefit liability (asset) resulting from business combinations and disposals	X <sub>duration, credit</sub>	IAS 19.141 h Disclosure
Increase (decrease) in net defined benefit liability (asset) resulting from other changes	X <sub>duration, credit</sub>	IAS 19.141 Common practice
Total increase (decrease) in net defined benefit liability (asset) resulting from miscellaneous other changes	X <sub>duration, credit</sub>	IAS 19.141 Common practice
Total increase (decrease) in net defined benefit liability (asset)	X <sub>duration, credit</sub>	IAS 19.141 Disclosure
Net defined benefit liability (asset) at end of period	X <sub>instant, credit</sub>	IAS 19.140 a Disclosure
Disclosure of reimbursement rights [text block]	text block	IAS 19.140 b Disclosure
Disclosure of reimbursement rights [abstract]		
Disclosure of reimbursement rights [table]	table	IAS 19.140 b Disclosure
Defined benefit plans [axis]	axis	IAS 19.138 Disclosure
Defined benefit plans [member]	member[default]	IAS 19.138 Disclosure
Defined benefit plans other than multi-employer plans, state plans and plans that share risks between entities under common control [member]	member	IAS 19.138 Disclosure
Multi-employer defined benefit plans [member]	member	IAS 19.33 b Disclosure, IAS 19.34 b Disclosure
State defined benefit plans [member]	member	IAS 19.45 Disclosure
Defined benefit plans that share risks between entities under common control [member]	member	IAS 19.149 Disclosure
Geographical areas [axis]	axis	IAS 19.138 a Example, IFRS 15.B89 b Example, Effective 2023-01-01 IFRS 17.96 b Example, IFRS 8.33 Disclosure
Geographical areas [member]	member[default]	IAS 19.138 a Example, IFRS 15.B89 b Example, Effective 2023-01-01 IFRS 17.96 b Example, IFRS 8.33 Disclosure
Characteristics of defined benefit plans [axis]	axis	IAS 19.138 b Example
Characteristics of defined benefit plans [member]	member[default]	IAS 19.138 b Example
Pension defined benefit plans [member]	member	IAS 19.138 b Common practice
Flat salary pension defined benefit plans [member]	member	IAS 19.138 b Example
Final salary pension defined benefit plans [member]	member	IAS 19.138 b Example
Post-employment medical defined benefit plans [member]	member	IAS 19.138 b Example
Regulatory environments [axis]	axis	IAS 19.138 c Example
Regulatory environments [member]	member[default]	IAS 19.138 c Example
Segments [axis]	axis	IAS 19.138 d Example, IAS 36.130 d (ii) Disclosure, IFRS 15.115 Disclosure, Effective 2023-01-01 IFRS 17.96 c Example, IFRS 8.23 Disclosure
Segments [member]	member[default]	IAS 19.138 d Example, IAS 36.130 d (ii) Disclosure, IFRS 15.115 Disclosure, Effective 2023-01-01 IFRS 17.96 c Example, IFRS 8.28 Disclosure
Reportable segments [member]	member	IAS 19.138 d Example, IFRS 15.115 Disclosure, Effective 2023-01-01 IFRS 17.96 c Example, IFRS 8.23 Disclosure
Funding arrangements of defined benefit plans [axis]	axis	IAS 19.138 e Example
Funding arrangements of defined benefit plans [member]	member[default]	IAS 19.138 e Example
Wholly unfunded defined benefit plans [member]	member	IAS 19.138 e Example
Wholly or partly funded defined benefit plans [member]	member	IAS 19.138 e Example
Disclosure of reimbursement rights [line items]	line items	
Reimbursement rights related to defined benefit obligation, at fair value at beginning of period	X <sub>instant, debit</sub>	IAS 19.140 b Disclosure
Changes in reimbursement rights related to defined benefit obligation [abstract]		
Increase in reimbursement rights related to defined benefit obligation, resulting from interest income	X <sub>duration, debit</sub>	IAS 19.141 b Disclosure

Increase (decrease) in reimbursement rights related to defined benefit obligation, resulting from gain (loss) on remeasurement [abstract]		
Increase (decrease) in reimbursement rights related to defined benefit obligation, resulting from return on reimbursement rights, excluding interest income or expense	X <sub>duration</sub> , debit	IAS 19.141 c (i) Disclosure
Increase (decrease) in reimbursement rights related to defined benefit obligation, resulting from gain (loss) on changes in effect of limiting reimbursement rights to asset ceiling excluding interest income or expense	X <sub>duration</sub> , debit	IAS 19.141 c (iv) Disclosure
Total increase (decrease) in reimbursement rights related to defined benefit obligation, resulting from gain (loss) on remeasurement	X <sub>duration</sub> , debit	IAS 19.141 c Disclosure
Increase (decrease) in reimbursement rights related to defined benefit obligation, resulting from net exchange differences	X <sub>duration</sub> , debit	IAS 19.141 e Disclosure
Increase in reimbursement rights related to defined benefit obligation, resulting from benefits paid	(X) <sub>duration</sub> , credit	IAS 19.141 g Disclosure
Increase (decrease) in reimbursement rights related to defined benefit obligation, resulting from payments in respect of settlements	(X) <sub>duration</sub> , credit	IAS 19.141 g Disclosure
Increase (decrease) in reimbursement rights related to defined benefit obligation, resulting from resulting from business combinations and disposals	X <sub>duration</sub> , debit	IAS 19.141 h Disclosure
Total increase (decrease) in reimbursement rights related to defined benefit obligation, at fair value	X <sub>duration</sub> , debit	IAS 19.141 Disclosure
Reimbursement rights related to defined benefit obligation, at fair value at end of period	X <sub>instant</sub> , debit	IAS 19.140 b Disclosure
Disclosure of fair value of plan assets [text block]	text block	IAS 19.142 Disclosure
Disclosure of fair value of plan assets [abstract]		
Disclosure of fair value of plan assets [table]	table	IAS 19.142 Disclosure
Defined benefit plans [axis]	axis	IAS 19.138 Disclosure
Defined benefit plans [member]	member[default]	IAS 19.138 Disclosure
Defined benefit plans other than multi-employer plans, state plans and plans that share risks between entities under common control [member]	member	IAS 19.138 Disclosure
Multi-employer defined benefit plans [member]	member	IAS 19.33 b Disclosure, IAS 19.34 b Disclosure
State defined benefit plans [member]	member	IAS 19.45 Disclosure
Defined benefit plans that share risks between entities under common control [member]	member	IAS 19.149 Disclosure
Geographical areas [axis]	axis	IAS 19.138 a Example, IFRS 15.B89 b Example, Effective 2023-01-01 IFRS 17.96 b Example, IFRS 8.33 Disclosure
Geographical areas [member]	member[default]	IAS 19.138 a Example, IFRS 15.B89 b Example, Effective 2023-01-01 IFRS 17.96 b Example, IFRS 8.33 Disclosure
Characteristics of defined benefit plans [axis]	axis	IAS 19.138 b Example
Characteristics of defined benefit plans [member]	member[default]	IAS 19.138 b Example
Pension defined benefit plans [member]	member	IAS 19.138 b Common practice
Flat salary pension defined benefit plans [member]	member	IAS 19.138 b Example
Final salary pension defined benefit plans [member]	member	IAS 19.138 b Example
Post-employment medical defined benefit plans [member]	member	IAS 19.138 b Example
Regulatory environments [axis]	axis	IAS 19.138 c Example
Regulatory environments [member]	member[default]	IAS 19.138 c Example
Segments [axis]	axis	IAS 19.138 d Example, IAS 36.130 d (ii) Disclosure, IFRS 15.115 Disclosure, Effective 2023-01-01 IFRS 17.96 c Example, IFRS 8.23 Disclosure
Segments [member]	member[default]	IAS 19.138 d Example, IAS 36.130 d (ii) Disclosure, IFRS 15.115 Disclosure, Effective 2023-01-01 IFRS 17.96 c Example, IFRS 8.28 Disclosure
Reportable segments [member]	member	IAS 19.138 d Example, IFRS 15.115 Disclosure, Effective 2023-01-01 IFRS 17.96 c Example, IFRS 8.23 Disclosure
Funding arrangements of defined benefit plans [axis]	axis	IAS 19.138 e Example
Funding arrangements of defined benefit plans [member]	member[default]	IAS 19.138 e Example
Wholly unfunded defined benefit plans [member]	member	IAS 19.138 e Example
Wholly or partly funded defined benefit plans [member]	member	IAS 19.138 e Example
Levels of fair value hierarchy [axis]	axis	IAS 19.142 Disclosure, IFRS 13.93 b Disclosure
All levels of fair value hierarchy [member]	member[default]	IAS 19.142 Disclosure, IFRS 13.93 b Disclosure
Level 1 of fair value hierarchy [member]	member	IAS 19.142 Disclosure, IFRS 13.93 b Disclosure

Level 2 and 3 of fair value hierarchy [member]	member	IAS 19.142 Disclosure
Disclosure of fair value of plan assets [line items]	line items	
Classes of plan assets, fair value monetary amounts [abstract]		
Cash and cash equivalents, amount contributed to fair value of plan assets	X <sub>instant, debit</sub>	IAS 19.142 a Example
Equity instruments, amount contributed to fair value of plan assets	X <sub>instant, debit</sub>	IAS 19.142 b Example
Debt instruments, amount contributed to fair value of plan assets	X <sub>instant, debit</sub>	IAS 19.142 c Example
Real estate, amount contributed to fair value of plan assets	X <sub>instant, debit</sub>	IAS 19.142 d Example
Derivatives, amount contributed to fair value of plan assets	X <sub>instant, debit</sub>	IAS 19.142 e Example
Investment funds, amount contributed to fair value of plan assets	X <sub>instant, debit</sub>	IAS 19.142 f Example
Asset-backed securities, amount contributed to fair value of plan assets	X <sub>instant, debit</sub>	IAS 19.142 g Example
Structured debt, amount contributed to fair value of plan assets	X <sub>instant, debit</sub>	IAS 19.142 h Example
Qualifying insurance policies, amount contributed to fair value of plan assets	X <sub>instant, debit</sub>	IAS 19.142 Common practice, IAS 19.8 Common practice
Other assets, amount contributed to fair value of plan assets	X <sub>instant, debit</sub>	IAS 19.142 Common practice
Total plan assets, at fair value	X <sub>instant, debit</sub>	IAS 19.57 a Common practice
Classes of plan assets, fair value percentage amounts [abstract]		
Cash and cash equivalents, percentage contributed to fair value of plan assets	X.XX <sub>instant</sub>	IAS 19.142 a Common practice
Equity instruments, percentage contributed to fair value of plan assets	X.XX <sub>instant</sub>	IAS 19.142 b Common practice
Debt instruments, percentage contributed to fair value of plan assets	X.XX <sub>instant</sub>	IAS 19.142 c Common practice
Real estate, percentage contributed to fair value of plan assets	X.XX <sub>instant</sub>	IAS 19.142 d Common practice
Derivatives, percentage contributed to fair value of plan assets	X.XX <sub>instant</sub>	IAS 19.142 e Common practice
Investment funds, percentage contributed to fair value of plan assets	X.XX <sub>instant</sub>	IAS 19.142 f Common practice
Asset-backed securities, percentage contributed to fair value of plan assets	X.XX <sub>instant</sub>	IAS 19.142 g Common practice
Structured debt, percentage contributed to fair value of plan assets	X.XX <sub>instant</sub>	IAS 19.142 h Common practice
Qualifying insurance policies, percentage contributed to fair value of plan assets	X.XX <sub>instant</sub>	IAS 19.142 Common practice, IAS 19.8 Common practice
Other assets, percentage contributed to fair value of plan assets	X.XX <sub>instant</sub>	IAS 19.142 Common practice
Disclosure of sensitivity analysis for actuarial assumptions [text block]	text block	IAS 19.145 Disclosure
Disclosure of sensitivity analysis for actuarial assumptions [abstract]		
Disclosure of sensitivity analysis for actuarial assumptions [table]	table	IAS 19.145 Disclosure
Defined benefit plans [axis]	axis	IAS 19.138 Disclosure
Defined benefit plans [member]	member[default]	IAS 19.138 Disclosure
Defined benefit plans other than multi-employer plans, state plans and plans that share risks between entities under common control [member]	member	IAS 19.138 Disclosure
Multi-employer defined benefit plans [member]	member	IAS 19.33 b Disclosure, IAS 19.34 b Disclosure
State defined benefit plans [member]	member	IAS 19.45 Disclosure
Defined benefit plans that share risks between entities under common control [member]	member	IAS 19.149 Disclosure
Geographical areas [axis]	axis	IAS 19.138 a Example, IFRS 15.B89 b Example, Effective 2023-01-01 IFRS 17.96 b Example, IFRS 8.33 Disclosure
Geographical areas [member]	member[default]	IAS 19.138 a Example, IFRS 15.B89 b Example, Effective 2023-01-01 IFRS 17.96 b Example, IFRS 8.33 Disclosure
Characteristics of defined benefit plans [axis]	axis	IAS 19.138 b Example
Characteristics of defined benefit plans [member]	member[default]	IAS 19.138 b Example
Pension defined benefit plans [member]	member	IAS 19.138 b Common practice
Flat salary pension defined benefit plans [member]	member	IAS 19.138 b Example
Final salary pension defined benefit plans [member]	member	IAS 19.138 b Example
Post-employment medical defined benefit plans [member]	member	IAS 19.138 b Example
Regulatory environments [axis]	axis	IAS 19.138 c Example
Regulatory environments [member]	member[default]	IAS 19.138 c Example
Segments [axis]	axis	IAS 19.138 d Example, IAS 36.130 d (ii) Disclosure, IFRS 15.115 Disclosure, Effective 2023-01-01 IFRS 17.96 c Example, IFRS 8.23 Disclosure
Segments [member]	member[default]	IAS 19.138 d Example, IAS 36.130 d (ii) Disclosure, IFRS 15.115 Disclosure, Effective 2023-01-01 IFRS 17.96 c Example, IFRS 8.28 Disclosure

Reportable segments [member]	member	IAS 19.138 d Example, IFRS 15.115 Disclosure, Effective 2023-01-01 IFRS 17.96 c Example, IFRS 8.23 Disclosure
Funding arrangements of defined benefit plans [axis]	axis	IAS 19.138 e Example
Funding arrangements of defined benefit plans [member]	member[default]	IAS 19.138 e Example
Wholly unfunded defined benefit plans [member]	member	IAS 19.138 e Example
Wholly or partly funded defined benefit plans [member]	member	IAS 19.138 e Example
Actuarial assumptions [axis]	axis	IAS 19.145 Disclosure
Actuarial assumptions [member]	member[default]	IAS 19.145 Disclosure
Actuarial assumption of discount rates [member]	member	IAS 19.145 Common practice
Actuarial assumption of expected rates of salary increases [member]	member	IAS 19.145 Common practice
Actuarial assumption of medical cost trend rates [member]	member	IAS 19.145 Common practice
Actuarial assumption of expected rates of pension increases [member]	member	IAS 19.145 Common practice
Actuarial assumption of expected rates of inflation [member]	member	IAS 19.145 Common practice
Actuarial assumption of mortality rates [member]	member	IAS 19.145 Common practice
Actuarial assumption of retirement age [member]	member	IAS 19.145 Common practice
Actuarial assumption of life expectancy after retirement [member]	member	IAS 19.145 Common practice
Other material actuarial assumptions [member]	member	IAS 19.145 Common practice
Disclosure of sensitivity analysis for actuarial assumptions [line items]	line items	
Percentage of reasonably possible increase in actuarial assumption	X.XX <sub>instant</sub>	IAS 19.145 a Disclosure
Increase (decrease) in defined benefit obligation due to reasonably possible increase in actuarial assumption	X <sub>instant, credit</sub>	IAS 19.145 a Disclosure
Percentage of reasonably possible decrease in actuarial assumption	X.XX <sub>instant</sub>	IAS 19.145 a Disclosure
Increase (decrease) in defined benefit obligation due to reasonably possible decrease in actuarial assumption	X <sub>instant, credit</sub>	IAS 19.145 a Disclosure
Description of methods and assumptions used in preparing sensitivity analysis for actuarial assumptions	text	IAS 19.145 b Disclosure
Description of limitations of methods used in preparing sensitivity analysis for actuarial assumptions	text	IAS 19.145 b Disclosure
Description of changes in methods and assumptions used in preparing sensitivity analysis for actuarial assumptions	text	IAS 19.145 c Disclosure
Description of reasons for changes in methods and assumptions used in preparing sensitivity analysis for actuarial assumptions	text	IAS 19.145 c Disclosure
Disclosure of additional information about defined benefit plans [text block]	text block	IAS 19.137 Disclosure
Disclosure of analysis of present value of defined benefit obligation that distinguishes nature, characteristics and risks [text block]	text block	IAS 19.137 Example
Termination benefits expense	X <sub>duration, debit</sub>	IAS 19.171 Common practice
<b>IAS 20</b>		
<b>[831400] Notes - Government grants</b>		
Disclosure of government grants [text block]	text block	IAS 20 - Disclosure Disclosure
Description of accounting policy for government grants [text block]	text block	IAS 20.39 a Disclosure
Description of nature and extent of government grants recognised in financial statements	text	IAS 20.39 b Disclosure
Income from government grants	X <sub>duration, credit</sub>	IAS 20.39 b Common practice
Indication of other forms of government assistance with direct benefits for entity	text	IAS 20.39 b Disclosure
Explanation of unfulfilled conditions and other contingencies attaching to government assistance	text	IAS 20.39 c Disclosure
<b>IAS 21</b>		
<b>[842000] Notes - Effects of changes in foreign exchange rates</b>		
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) [abstract]		
Foreign exchange gain	X <sub>duration, credit</sub>	IAS 1.35 Disclosure, IAS 21.52 a Disclosure
Foreign exchange loss	(X) <sub>duration, debit</sub>	IAS 1.35 Disclosure, IAS 21.52 a Disclosure
Net foreign exchange gain (loss)	X <sub>duration, credit</sub>	IAS 1.35 Disclosure, IAS 21.52 a Disclosure
Net foreign exchange gain	X <sub>duration, credit</sub>	IAS 1.35 Common practice, IAS 21.52 a Common practice

Net foreign exchange loss	X <sub>duration, debit</sub>	IAS 1.35 Common practice, IAS 21.52 a Common practice
Reserve of exchange differences on translation	X <sub>instant, credit</sub>	IAS 21.52 b Disclosure
Foreign exchange rates [abstract]		
Closing foreign exchange rate	X.XX <sub>instant</sub>	IAS 1.112 c Common practice
Average foreign exchange rate	X.XX <sub>duration</sub>	IAS 1.112 c Common practice
<b>IAS 23</b>		
<b>[836200] Notes - Borrowing costs</b>		
Disclosure of borrowing costs [text block]	text block	IAS 23 - Disclosure Disclosure
Borrowing costs [abstract]		
Borrowing costs capitalised	X <sub>duration</sub>	IAS 23.26 a Disclosure
Borrowing costs recognised as expense	X <sub>duration, debit</sub>	IAS 1.112 c Common practice
Total borrowing costs incurred	X <sub>duration</sub>	IAS 1.112 c Common practice
Interest costs [abstract]		
Interest costs capitalised	X <sub>duration</sub>	IAS 1.112 c Common practice
Interest expense	X <sub>duration, debit</sub>	IFRS 12.B13 f Disclosure, IFRS 8.23 d Disclosure, IFRS 8.28 e Disclosure
Total interest costs incurred	X <sub>duration</sub>	IAS 1.112 c Common practice
Capitalisation rate of borrowing costs eligible for capitalisation	X.XX <sub>duration</sub>	IAS 23.26 b Disclosure
<b>IAS 24</b>		
<b>[818000] Notes - Related party</b>		
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 <sub>duration, debit</sub>	IAS 24.17 a Disclosure
Key management personnel compensation, post-employment benefits	X <sub>duration, debit</sub>	IAS 24.17 b Disclosure
Key management personnel compensation, other long-term employee benefits	X <sub>duration, debit</sub>	IAS 24.17 c Disclosure
Key management personnel compensation, termination benefits	X <sub>duration, debit</sub>	IAS 24.17 d Disclosure
Key management personnel compensation, share-based payment	X <sub>duration, debit</sub>	IAS 24.17 e Disclosure
Key management personnel compensation	X <sub>duration, debit</sub>	IAS 24.17 Disclosure
Disclosure of transactions between related parties [text block]	text block	IAS 24.18 Disclosure
Disclosure of transactions between related parties [abstract]		
Disclosure of transactions between related parties [table]	table	IAS 24.19 Disclosure
Categories of related parties [axis]	axis	IAS 24.19 Disclosure
Entity's total for related parties [member]	member[default]	IAS 24.19 Disclosure
Related parties [member]	member	IAS 24.19 Disclosure
Parent [member]	member	IAS 24.19 a Disclosure
Entities with joint control or significant influence over entity [member]	member	IAS 24.19 b Disclosure
Subsidiaries [member]	member	IAS 24.19 c Disclosure, IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 a Disclosure
Associates [member]	member	IAS 24.19 d Disclosure, IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 d Disclosure, Expiry date 2023-01-01 IFRS 4.39J a Disclosure, Effective on first application of IFRS 9 IFRS 4.39M a 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 <sub>duration, debit</sub>	IAS 24.21 a Example
Revenue from sale of goods, related party transactions	X <sub>duration, credit</sub>	IAS 24.21 a Example
Purchases of property and other assets, related party transactions	X <sub>duration, debit</sub>	IAS 24.21 b Example
Sales of property and other assets, related party transactions	X <sub>duration, credit</sub>	IAS 24.21 b Example
Services received, related party transactions	X <sub>duration, debit</sub>	IAS 24.21 c Example

Revenue from rendering of services, related party transactions	X <sub>duration, credit</sub>	IAS 24.21 c Example
Leases as lessor, related party transactions	X <sub>duration</sub>	IAS 24.21 d Example
Leases as lessee, related party transactions	X <sub>duration</sub>	IAS 24.21 d Example
Transfers of research and development from entity, related party transactions	X <sub>duration</sub>	IAS 24.21 e Example
Transfers of research and development to entity, related party transactions	X <sub>duration</sub>	IAS 24.21 e Example
Transfers under licence agreements from entity, related party transactions	X <sub>duration</sub>	IAS 24.21 f Example
Transfers under licence agreements to entity, related party transactions	X <sub>duration</sub>	IAS 24.21 f Example
Transfers under finance agreements from entity, related party transactions	X <sub>duration</sub>	IAS 24.21 g Example
Transfers under finance agreements to entity, related party transactions	X <sub>duration</sub>	IAS 24.21 g Example
Provision of guarantees or collateral by entity, related party transactions	X <sub>duration</sub>	IAS 24.21 h Example
Provision of guarantees or collateral to entity, related party transactions	X <sub>duration</sub>	IAS 24.21 h Example
Commitments made by entity, related party transactions	X <sub>duration</sub>	IAS 24.21 i Example
Commitments made on behalf of entity, related party transactions	X <sub>duration</sub>	IAS 24.21 i Example
Settlement of liabilities by entity on behalf of related party, related party transactions	X <sub>duration</sub>	IAS 24.21 j Example
Settlement of liabilities on behalf of entity by related party, related party transactions	X <sub>duration</sub>	IAS 24.21 j Example
Participation in defined benefit plan that shares risks between group entities, related party transactions	X <sub>duration</sub>	IAS 24.22 Example
Outstanding balances for related party transactions [abstract]		
Amounts payable, related party transactions	X <sub>instant, credit</sub>	IAS 24.18 b Disclosure, IAS 24.20 Disclosure
Amounts receivable, related party transactions	X <sub>instant, debit</sub>	IAS 24.18 b Disclosure, IAS 24.20 Disclosure
Outstanding commitments made by entity, related party transactions	X <sub>instant, credit</sub>	IAS 24.18 b Disclosure
Outstanding commitments made on behalf of entity, related party transactions	X <sub>instant, credit</sub>	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 <sub>instant, credit</sub>	IAS 24.18 c Disclosure
Expense recognised during period for bad and doubtful debts for related party transaction	X <sub>duration, debit</sub>	IAS 24.18 d Disclosure
Disclosure of amounts incurred by entity for provision of key management personnel services provided by separate management entities [text block]	text block	IAS 24.18A Disclosure
Disclosure of amounts incurred by entity for provision of key management personnel services provided by separate management entities [abstract]		
Disclosure of amounts incurred by entity for provision of key management personnel services provided by separate management entities [table]	table	IAS 24.18A Disclosure
Separate management entities [axis]	axis	IAS 24.18A Disclosure
Separate management entities [member]	member[default]	IAS 24.18A Disclosure
Disclosure of amounts incurred by entity for provision of key management personnel services provided by separate management entities [line items]	line items	
Amount incurred by entity for provision of key management personnel services provided by separate management entity	X <sub>duration, debit</sub>	IAS 24.18A Disclosure
Disclosure that related party transactions were made on terms equivalent to those that prevail in arm's length transactions	text	IAS 24.23 Disclosure
Explanation of whether entity applies exemption in IAS 24.25	text	IAS 24.26 Disclosure
Name of government and nature of relationship with government	text	IAS 24.26 a Disclosure
Explanation of nature and amount of significant transactions	text	IAS 24.26 b (i) Disclosure
Description of other transactions that are collectively significant	text	IAS 24.26 b (ii) Disclosure
<b>IAS 26</b>		
<b>[710000] Statement of changes in net assets available for benefits</b>		
Statement of changes in net assets available for benefits [abstract]		
Assets of benefit plan	X <sub>instant, debit</sub>	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 <sub>instant, credit</sub>	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 <sub>instant, credit</sub>	IAS 26.35 a Disclosure
Changes in net assets available for benefits [abstract]		
Employer contributions	X <sub>duration, credit</sub>	IAS 26.35 b (i) Disclosure

Employee contributions	X <sub>duration, credit</sub>	IAS 26.35 b (ii) Disclosure
Investment income	X <sub>duration, credit</sub>	IAS 1.85 Common practice, IAS 26.35 b (iii) Disclosure
Other income	X <sub>duration, credit</sub>	IAS 1.102 Example, IAS 1.103 Example, IAS 26.35 b (iv) Disclosure
Benefits paid or payable	(X) <sub>duration, debit</sub>	IAS 26.35 b (v) Disclosure
Administrative expenses	(X) <sub>duration, debit</sub>	IAS 1.103 Example, IAS 1.99 Disclosure, IAS 26.35 b (vi) Disclosure
Other expense	(X) <sub>duration, debit</sub>	IAS 1.103 Example, IAS 1.99 Disclosure, IAS 26.35 b (vii) Disclosure
Tax income (expense)	(X) <sub>duration, debit</sub>	IAS 12.79 Disclosure, IAS 12.81 c (i) Disclosure, IAS 12.81 c (ii) Disclosure, IAS 1.82 d Disclosure, IAS 26.35 b (viii) Disclosure, IFRS 12.B13 g Disclosure, IFRS 8.23 h Disclosure
Profit (loss) on disposal of investments and changes in value of investments	X <sub>duration, credit</sub>	IAS 26.35 b (ix) Disclosure
Transfers from (to) other retirement benefit plans	X <sub>duration, credit</sub>	IAS 26.35 b (x) Disclosure
Total increase (decrease) in net assets available for benefits	X <sub>duration, credit</sub>	IAS 26.35 b Disclosure
Net assets available for benefits at end of period	X <sub>instant, credit</sub>	IAS 26.35 a Disclosure
Description of funding policy	text	IAS 26.35 c Disclosure
Actuarial present value of promised retirement benefits	X <sub>instant, credit</sub>	IAS 26.35 d Disclosure
Description of significant actuarial assumptions made and method used to calculate actuarial present value of promised retirement benefits	text	IAS 26.35 e Disclosure
Description of retirement benefit plan	text	IAS 26.36 Disclosure
Names of employers and employee groups covered	text	IAS 26.36 a Disclosure
Number of participants of retirement benefit plan receiving benefits	X.XX <sub>duration</sub>	IAS 26.36 b Disclosure
Number of other participants of retirement benefit plan	X.XX <sub>duration</sub>	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
<b>IAS 27</b>		
<b>[825480] Notes - Separate financial statements</b>		
Disclosure of separate financial statements [text block]	text block	IAS 27 - Disclosure Disclosure, IFRS 12 - Objective Disclosure
Description of nature of financial statements	text	IAS 1.51 b Disclosure, IAS 27.16 a Disclosure, IAS 27.17 a Disclosure
Description of fact that exemption from consolidation has been used	text	IAS 27.16 a Disclosure
Description of reasons why separate financial statements are prepared if not required by law	text	IAS 27.17 a Disclosure
Name of entity whose consolidated financial statements have been produced for public use	text	IAS 27.16 a Disclosure
Principal place of business of entity whose consolidated financial statements have been produced for public use	text	IAS 27.16 a Disclosure
Country of incorporation of entity whose consolidated financial statements have been produced for public use	text	IAS 27.16 a Disclosure
Address where consolidated financial statements are obtainable	text	IAS 27.16 a Disclosure
Disclosure of subsidiaries [text block]	text block	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 a Disclosure
Disclosure of subsidiaries [abstract]		
Disclosure of subsidiaries [table]	table	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 a Disclosure
Subsidiaries [axis]	axis	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 a Disclosure
Entity's total for subsidiaries [member]	member[default]	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 a Disclosure
Subsidiaries [member]	member	IAS 24.19 c Disclosure, IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 a Disclosure
Disclosure of subsidiaries [line items]	line items	
Name of subsidiary	text	IAS 27.16 b (i) Disclosure, IAS 27.17 b (i) Disclosure, IFRS 12.12 a Disclosure, IFRS 12.19B a Disclosure
Principal place of business of subsidiary	text	IAS 27.16 b (ii) Disclosure, IAS 27.17 b (ii) Disclosure, IFRS 12.12 b Disclosure, IFRS 12.19B b Disclosure

Country of incorporation of subsidiary	text	IAS 27.16 b (ii) Disclosure, IAS 27.17 b (ii) Disclosure, IFRS 12.12 b Disclosure, IFRS 12.19B b Disclosure
Proportion of ownership interest in subsidiary	X.XX <sub>duration</sub>	IAS 27.16 b (iii) Disclosure, IAS 27.17 b (iii) Disclosure, IFRS 12.19B c Disclosure
Proportion of voting rights held in subsidiary	X.XX <sub>duration</sub>	IAS 27.16 b (iii) Disclosure, IAS 27.17 b (iii) Disclosure, IFRS 12.19B c Disclosure
Disclosure of joint ventures [text block]	text block	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 b Disclosure
Disclosure of joint ventures [abstract]		
Disclosure of joint ventures [table]	table	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 b Disclosure
Joint ventures [axis]	axis	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 b Disclosure, Expiry date 2023-01-01 IFRS 4.39J Disclosure, Effective on first application of IFRS 9 IFRS 4.39M Disclosure
Entity's total for joint ventures [member]	member[default]	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 b Disclosure, Expiry date 2023-01-01 IFRS 4.39J Disclosure, Effective on first application of IFRS 9 IFRS 4.39M Disclosure
Joint ventures [member]	member	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 b Disclosure, Expiry date 2023-01-01 IFRS 4.39J a Disclosure, Effective on first application of IFRS 9 IFRS 4.39M a Disclosure
Disclosure of joint ventures [line items]	line items	
Name of joint venture	text	IAS 27.16 b (i) Disclosure, IAS 27.17 b (i) Disclosure, IFRS 12.21 a (i) Disclosure
Principal place of business of joint venture	text	IAS 27.16 b (ii) Disclosure, IAS 27.17 b (ii) Disclosure, IFRS 12.21 a (iii) Disclosure
Country of incorporation of joint venture	text	IAS 27.16 b (ii) Disclosure, IAS 27.17 b (ii) Disclosure, IFRS 12.21 a (iii) Disclosure
Proportion of ownership interest in joint venture	X.XX <sub>duration</sub>	IAS 27.16 b (iii) Disclosure, IAS 27.17 b (iii) Disclosure, IFRS 12.21 a (iv) Disclosure
Proportion of voting rights held in joint venture	X.XX <sub>duration</sub>	IAS 27.16 b (iii) Disclosure, IAS 27.17 b (iii) Disclosure, IFRS 12.21 a (iv) Disclosure
Disclosure of associates [text block]	text block	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 d Disclosure
Disclosure of associates [abstract]		
Disclosure of associates [table]	table	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 d Disclosure
Associates [axis]	axis	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 d Disclosure, Expiry date 2023-01-01 IFRS 4.39J Disclosure, Effective on first application of IFRS 9 IFRS 4.39M Disclosure
Entity's total for associates [member]	member[default]	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 d Disclosure, Expiry date 2023-01-01 IFRS 4.39J Disclosure, Effective on first application of IFRS 9 IFRS 4.39M Disclosure
Associates [member]	member	IAS 24.19 d Disclosure, IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 d Disclosure, Expiry date 2023-01-01 IFRS 4.39J a Disclosure, Effective on first application of IFRS 9 IFRS 4.39M a Disclosure
Disclosure of associates [line items]	line items	
Name of associate	text	IAS 27.16 b (i) Disclosure, IAS 27.17 b (i) Disclosure, IFRS 12.21 a (i) Disclosure
Principal place of business of associate	text	IAS 27.16 b (ii) Disclosure, IAS 27.17 b (ii) Disclosure, IFRS 12.21 a (iii) Disclosure
Country of incorporation of associate	text	IAS 27.16 b (ii) Disclosure, IAS 27.17 b (ii) Disclosure, IFRS 12.21 a (iii) Disclosure



Proportion of ownership interest in associate	X.XX <sub>duration</sub>	IAS 27.16 b (iii) Disclosure, IAS 27.17 b (iii) Disclosure, IFRS 12.21 a (iv) Disclosure
Proportion of voting rights held in associate	X.XX <sub>duration</sub>	IAS 27.16 b (iii) Disclosure, IAS 27.17 b (iii) Disclosure, IFRS 12.21 a (iv) Disclosure
Method used to account for investments in subsidiaries	text	IAS 27.16 c Disclosure, IAS 27.17 c Disclosure
Method used to account for investments in joint ventures	text	IAS 27.16 c Disclosure, IAS 27.17 c Disclosure
Method used to account for investments in associates	text	IAS 27.16 c Disclosure, IAS 27.17 c Disclosure
Statement that investment entity prepares separate financial statements as its only financial statements	text	IAS 27.16A Disclosure
Description of identification of financial statements to which separate financial statements relate	text	IAS 27.17 Disclosure
Identification of unadjusted comparative information	text	IAS 16.80A Disclosure, IAS 27.18I Disclosure, IAS 38.130I Disclosure, IFRS 10.C6B Disclosure, IFRS 11.C13B Disclosure, Effective 2023-01-01 IFRS 17.C27 Disclosure
Statement that unadjusted comparative information has been prepared on different basis	text	IAS 16.80A Disclosure, IAS 27.18I Disclosure, IAS 38.130I Disclosure, IFRS 10.C6B Disclosure, IFRS 11.C13B Disclosure, Effective 2023-01-01 IFRS 17.C27 Disclosure
Explanation of basis of preparation of unadjusted comparative information	text	IAS 16.80A Disclosure, IAS 27.18I Disclosure, IAS 38.130I Disclosure, IFRS 10.C6B Disclosure, IFRS 11.C13B Disclosure, Effective 2023-01-01 IFRS 17.C27 Disclosure
<b>IAS 29</b>		
<b>[816000] Notes - Hyperinflationary reporting</b>		
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 <sub>instant</sub>	IAS 29.39 c Disclosure
Price index movements	X.XX <sub>duration</sub>	IAS 29.39 c Disclosure
Gains (losses) on net monetary position	X <sub>duration, credit</sub>	IAS 29.9 Disclosure
<b>IAS 33</b>		
<b>[838000] Notes - Earnings per share</b>		
Disclosure of earnings per share [text block]	text block	IAS 33 - Disclosure Disclosure
Earnings per share [text block]	text block	IAS 33.66 Disclosure
Earnings per share [abstract]		
Earnings per share [table]	table	IAS 33.66 Disclosure
Classes of ordinary shares [axis]	axis	IAS 33.66 Disclosure
Ordinary shares [member]	member[default]	IAS 1.79 a Common practice, IAS 33.66 Disclosure
Earnings per share [line items]	line items	
Basic earnings per share [abstract]		
Basic earnings (loss) per share from continuing operations	X.XX <sub>duration</sub>	IAS 33.66 Disclosure, IAS 33.67 Disclosure
Basic earnings (loss) per share from discontinued operations	X.XX <sub>duration</sub>	IAS 33.67 Disclosure, IAS 33.68 Disclosure
Total basic earnings (loss) per share	X.XX <sub>duration</sub>	IAS 33.66 Disclosure, IAS 33.67 Disclosure
Diluted earnings per share [abstract]		
Diluted earnings (loss) per share from continuing operations	X.XX <sub>duration</sub>	IAS 33.66 Disclosure, IAS 33.67 Disclosure
Diluted earnings (loss) per share from discontinued operations	X.XX <sub>duration</sub>	IAS 33.67 Disclosure, IAS 33.68 Disclosure
Total diluted earnings (loss) per share	X.XX <sub>duration</sub>	IAS 33.66 Disclosure, IAS 33.67 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, used in calculating basic earnings per share	X <sub>duration, credit</sub>	IAS 33.70 a Disclosure
Profit (loss) from discontinued operations attributable to ordinary equity holders of parent entity, used in calculating basic earnings per share	X <sub>duration, credit</sub>	IAS 33.70 a Disclosure
Profit (loss), attributable to ordinary equity holders of parent entity, used in calculating basic earnings per share	X <sub>duration, credit</sub>	IAS 33.70 a Disclosure
Profit (loss) from continuing operations attributable to ordinary equity holders of parent entity, used in calculating diluted earnings per share	X <sub>duration, credit</sub>	IAS 33.70 a Disclosure
Profit (loss) from discontinued operations attributable to ordinary equity holders of parent entity, used in calculating diluted earnings per share	X <sub>duration, credit</sub>	IAS 33.70 a Disclosure
Profit (loss), attributable to ordinary equity holders of parent entity, used in calculating diluted earnings per share	X <sub>duration, credit</sub>	IAS 33.70 a Disclosure

Weighted average ordinary shares used in calculating basic and diluted earnings per share [abstract]		
Weighted average number of ordinary shares used in calculating basic earnings per share	shares	IAS 33.70 b Disclosure
Weighted average number of ordinary shares used in calculating diluted earnings per share	shares	IAS 33.70 b Disclosure
Increase (decrease) in number of ordinary shares issued	shares	IAS 1.112 c Common practice
Adjustments to reconcile profit (loss) to numerator used in calculating earnings per share [abstract]		
Profit (loss), attributable to owners of parent	X <sub>duration, credit</sub>	IAS 1.81B a (ii) Disclosure
Adjustments to reconcile profit (loss) to numerator used in calculating basic earnings per share [abstract]		
Adjustment to profit (loss) for preference share dividends	(X) <sub>duration, debit</sub>	IAS 33 - Example 12 Calculation and presentation of basic and diluted earnings per share (comprehensive example) Example, IAS 33.70 a Example
Loss (profit) attributable to participating equity instruments other than ordinary shares, used in calculating basic earnings (loss) per instrument	(X) <sub>duration</sub>	IAS 33.70 a Common practice, IAS 33.A14 Common practice
Adjustments to profit (loss) for interest and dividends on equity instruments, other than preference shares and participating equity instruments	(X) <sub>duration, debit</sub>	IAS 33.70 a Common practice
Total adjustments to reconcile profit (loss) attributable to owners of parent to numerator used in calculating basic earnings per share	(X) <sub>duration, debit</sub>	IAS 33.70 a Disclosure
Profit (loss), attributable to ordinary equity holders of parent entity, used in calculating basic earnings per share	X <sub>duration, credit</sub>	IAS 33.70 a Disclosure
Increase (decrease) to profit (loss) to reflect dilutive effect resulting from assumed conversion of potential ordinary shares	X <sub>duration, credit</sub>	IAS 33.70 a Disclosure
Profit (loss), attributable to ordinary equity holders of parent entity, used in calculating diluted earnings per share	X <sub>duration, credit</sub>	IAS 33.70 a Disclosure
Explanation of adjustments between denominators used to calculate basic and diluted earnings per share	text	IAS 33.70 b Disclosure
Dilutive effect of convertible instruments on number of ordinary shares	shares	IAS 33.70 b Common practice
Dilutive effect of share options on number of ordinary shares	shares	IAS 33.70 b Common practice
Description of instruments with potential future dilutive effect not included in calculation of diluted earnings per share	text	IAS 33.70 c Disclosure
Description of transactions after reporting period that significantly change number of ordinary shares outstanding	text	IAS 33.70 d Disclosure
Description of transactions after reporting period that significantly change number of potential ordinary shares outstanding	text	IAS 33.70 d Disclosure
Participating equity instruments other than ordinary shares [abstract]		
Earnings (loss) per instrument, participating equity instruments other than ordinary shares [abstract]		
Basic earnings (loss) per instrument from continuing operations, participating equity instruments other than ordinary shares	X.XX <sub>duration</sub>	IAS 33.A14 Common practice
Basic earnings (loss) per instrument from discontinued operations, participating equity instruments other than ordinary shares	X.XX <sub>duration</sub>	IAS 33.A14 Common practice
Total basic earnings (loss) per instrument, participating equity instruments other than ordinary shares	X.XX <sub>duration</sub>	IAS 33.A14 Common practice
Diluted earnings (loss) per instrument from continuing operations, participating equity instruments other than ordinary shares	X.XX <sub>duration</sub>	IAS 33.A14 Common practice
Diluted earnings (loss) per instrument from discontinued operations, participating equity instruments other than ordinary shares	X.XX <sub>duration</sub>	IAS 33.A14 Common practice
Total diluted earnings (loss) per instrument, participating equity instruments other than ordinary shares	X.XX <sub>duration</sub>	IAS 33.A14 Common practice
Profit (loss) attributable to participating equity instruments other than ordinary shares [abstract]		
Profit (loss) from continuing operations attributable to participating equity instruments other than ordinary shares, used in calculating basic earnings (loss) per instrument	X <sub>duration, credit</sub>	IAS 33.A14 Common practice
Profit (loss) from discontinued operations attributable to participating equity instruments other than ordinary shares, used in calculating basic earnings (loss) per instrument	X <sub>duration, credit</sub>	IAS 33.A14 Common practice
Profit (loss) attributable to participating equity instruments other than ordinary shares, used in calculating basic earnings (loss) per instrument	X <sub>duration</sub>	IAS 33.70 a Common practice, IAS 33.A14 Common practice
Profit (loss) from continuing operations attributable to participating equity instruments other than ordinary shares, used in calculating diluted earnings (loss) per instrument	X <sub>duration, credit</sub>	IAS 33.A14 Common practice
Profit (loss) from discontinued operations attributable to participating equity instruments other than ordinary shares, used in calculating diluted earnings (loss) per instrument	X <sub>duration, credit</sub>	IAS 33.A14 Common practice
Profit (loss) attributable to participating equity instruments other than ordinary shares, used in calculating diluted earnings (loss) per instrument	X <sub>duration, credit</sub>	IAS 33.A14 Common practice
Weighted average number of participating equity instruments other than ordinary shares [abstract]		
Weighted average number of instruments used in calculating basic earnings (loss) per instrument, participating equity instruments other than ordinary shares	shares	IAS 33.A14 Common practice

Weighted average number of instruments used in calculating diluted earnings (loss) per instrument, participating equity instruments other than ordinary shares	shares	IAS 33.A14 Common practice
Disclosure of depositary receipts [text block]	text block	IAS 1.112 c Common practice
Disclosure of depositary receipts [abstract]		
Disclosure of depositary receipts [table]	table	IAS 1.112 c Common practice
Underlying equity instrument and depositary receipts [axis]	axis	IAS 1.112 c Common practice
Underlying equity instrument [member]	member[default]	IAS 1.112 c Common practice
All types of depositary receipts [member]	member	IAS 1.112 c Common practice
Classes of ordinary shares [axis]	axis	IAS 33.66 Disclosure
Ordinary shares [member]	member[default]	IAS 1.79 a Common practice, IAS 33.66 Disclosure
Disclosure of depositary receipts [line items]	line items	
Number of shares represented by one depositary receipt	X.XX <sub>instant</sub>	IAS 1.112 c Common practice
Basic earnings per share [abstract]		
Basic earnings (loss) per share from continuing operations	X.XX <sub>duration</sub>	IAS 33.66 Disclosure, IAS 33.67 Disclosure
Basic earnings (loss) per share from discontinued operations	X.XX <sub>duration</sub>	IAS 33.67 Disclosure, IAS 33.68 Disclosure
Total basic earnings (loss) per share	X.XX <sub>duration</sub>	IAS 33.66 Disclosure, IAS 33.67 Disclosure
Diluted earnings per share [abstract]		
Diluted earnings (loss) per share from continuing operations	X.XX <sub>duration</sub>	IAS 33.66 Disclosure, IAS 33.67 Disclosure
Diluted earnings (loss) per share from discontinued operations	X.XX <sub>duration</sub>	IAS 33.67 Disclosure, IAS 33.68 Disclosure
Total diluted earnings (loss) per share	X.XX <sub>duration</sub>	IAS 33.66 Disclosure, IAS 33.67 Disclosure
Weighted average ordinary shares used in calculating basic and diluted earnings per share [abstract]		
Weighted average number of ordinary shares used in calculating basic earnings per share	shares	IAS 33.70 b Disclosure
Weighted average number of ordinary shares used in calculating diluted earnings per share	shares	IAS 33.70 b Disclosure
<b>IAS 34</b>		
<b>[813000] Notes - Interim financial reporting</b>		
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 cross-reference to disclosures presented outside interim financial statements	text	IAS 34.16A 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 <sub>duration, debit</sub>	IAS 34.16A f Disclosure
Dividends paid, other shares	X <sub>duration, debit</sub>	IAS 34.16A f Disclosure
Dividends paid, ordinary shares per share	X.XX <sub>duration</sub>	IAS 34.16A f Disclosure
Dividends paid, other shares per share	X.XX <sub>duration</sub>	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
<b>IAS 36</b>		
<b>[832410] Notes - Impairment of assets</b>		
Disclosure of impairment of assets [text block]	text block	IAS 36 - Disclosure Disclosure
Disclosure of impairment loss and reversal of impairment loss [text block]	text block	IAS 36.126 Disclosure
Disclosure of impairment loss and reversal of impairment loss [abstract]		
Disclosure of impairment loss and reversal of impairment loss [table]	table	IAS 36.126 Disclosure
Classes of assets [axis]	axis	IAS 36.126 Disclosure, IAS 36.130 d (ii) Disclosure, IFRS 13.93 Disclosure, IFRS 16.53 Disclosure
Assets [member]	member[default]	IAS 36.126 Disclosure, IFRS 13.93 Disclosure, IFRS 16.53 Disclosure
Property, plant and equipment [member]	member	IAS 16.73 Disclosure, IAS 36.127 Example, IFRS 16.53 Example

Intangible assets other than goodwill [member]	member	IAS 36.127 Example, IAS 38.118 Disclosure, IFRS 16.53 Example
Right-of-use assets [member]	member	IFRS 16.33 Disclosure
Exploration and evaluation assets [member]	member	IAS 36.127 Common practice
Goodwill [member]	member	IAS 36.127 Example
Investments accounted for using equity method [member]	member	IAS 36.127 Common practice
Non-current assets or disposal groups classified as held for sale [member]	member	IAS 36.127 Common practice
Other impaired assets [member]	member	IAS 36.127 Example
Disclosure of impairment loss and reversal of impairment loss [line items]	line items	
Impairment loss recognised in profit or loss	X <sub>duration, debit</sub>	IAS 36.126 a Disclosure, IAS 36.129 a Disclosure
Description of line item(s) in statement of comprehensive income in which impairment losses recognised in profit or loss are included	text	IAS 36.126 a Disclosure
Reversal of impairment loss recognised in profit or loss	X <sub>duration, credit</sub>	IAS 36.126 b Disclosure, IAS 36.129 b Disclosure
Description of line item(s) in statement of comprehensive income in which impairment losses recognised in profit or loss are reversed	text	IAS 36.126 b Disclosure
Impairment loss recognised in other comprehensive income	X <sub>duration, debit</sub>	IAS 36.126 c Disclosure, IAS 36.129 a Disclosure
Reversal of impairment loss recognised in other comprehensive income	X <sub>duration, credit</sub>	IAS 36.126 d Disclosure, IAS 36.129 b Disclosure
Disclosure of information for impairment loss recognised or reversed for individual asset or cash-generating unit [text block]	text block	IAS 36.130 Disclosure
Disclosure of information for impairment loss recognised or reversed for individual asset or cash-generating unit [abstract]		
Disclosure of information for impairment loss recognised or reversed for individual asset or cash-generating unit [table]	table	IAS 36.130 Disclosure
Individual assets or cash-generating units [axis]	axis	IAS 36.130 Disclosure
Entity's total for individual assets or cash-generating units [member]	member[default]	IAS 36.130 Disclosure
Individual assets or cash-generating units [member]	member	IAS 36.130 Disclosure
Disclosure of information for impairment loss recognised or reversed for individual asset or cash-generating unit [line items]	line items	
Explanation of main events and circumstances that led to recognition of impairment losses and reversals of impairment losses	text	IAS 36.130 a Disclosure, IAS 36.131 b Disclosure
Impairment loss	X <sub>duration, debit</sub>	IAS 36.130 b Disclosure, IAS 36.130 d (ii) Disclosure
Reversal of impairment loss	X <sub>duration, credit</sub>	IAS 36.130 b Disclosure, IAS 36.130 d (ii) Disclosure
Description of nature of individual asset	text	IAS 36.130 c (i) Disclosure
Description of reportable segment to which individual asset belongs	text	IAS 36.130 c (ii) Disclosure
Description of cash-generating unit	text	IAS 36.130 d (i) Disclosure
Description of current and former way of aggregating assets	text	IAS 36.130 d (iii) Disclosure
Description of reasons for changing way cash-generating unit is identified	text	IAS 36.130 d (iii) Disclosure
Recoverable amount of asset or cash-generating unit	X <sub>instant, debit</sub>	IAS 36.130 e Disclosure
Information whether recoverable amount of asset is fair value less costs of disposal or value in use	text	IAS 36.130 e Disclosure
Description of level of fair value hierarchy within which fair value measurement is categorised	text	IAS 36.130 f (i) Disclosure, IAS 36.134 e (iiA) Disclosure
Description of valuation techniques used to measure fair value less costs of disposal	text	IAS 36.130 f (ii) Disclosure, IAS 36.134 e Disclosure
Description of change in valuation technique used to measure fair value less costs of disposal	text	IAS 36.130 f (ii) Disclosure, IAS 36.134 e (iiB) Disclosure
Description of reasons for change in valuation technique used to measure fair value less costs of disposal	text	IAS 36.130 f (ii) Disclosure, IAS 36.134 e (iiB) Disclosure
Description of key assumptions on which management has based determination of fair value less costs of disposal	text	IAS 36.130 f (iii) Disclosure, IAS 36.134 e (i) Disclosure
Discount rate used in current measurement of fair value less costs of disposal	X.XX <sub>instant</sub>	IAS 36.130 f (iii) Disclosure
Discount rate used in previous measurement of fair value less costs of disposal	X.XX <sub>instant</sub>	IAS 36.130 f (iii) Disclosure
Discount rate used in current estimate of value in use	X.XX <sub>instant</sub>	IAS 36.130 g Disclosure
Discount rate used in previous estimate of value in use	X.XX <sub>instant</sub>	IAS 36.130 g Disclosure
Disclosure of impairment loss recognised or reversed for cash-generating unit [text block]	text block	IAS 36.130 d (ii) Disclosure
Disclosure of impairment loss recognised or reversed for cash-generating unit [abstract]		
Disclosure of impairment loss recognised or reversed for cash-generating unit [table]	table	IAS 36.130 d (ii) Disclosure
Individual assets or cash-generating units [axis]	axis	IAS 36.130 Disclosure
Entity's total for individual assets or cash-generating units [member]	member[default]	IAS 36.130 Disclosure
Individual assets or cash-generating units [member]	member	IAS 36.130 Disclosure

Classes of assets [axis]	axis	IAS 36.126 Disclosure, IAS 36.130 d (ii) Disclosure, IFRS 13.93 Disclosure, IFRS 16.53 Disclosure
Assets [member]	member[default]	IAS 36.126 Disclosure, IFRS 13.93 Disclosure, IFRS 16.53 Disclosure
Property, plant and equipment [member]	member	IAS 16.73 Disclosure, IAS 36.127 Example, IFRS 16.53 Example
Intangible assets other than goodwill [member]	member	IAS 36.127 Example, IAS 38.118 Disclosure, IFRS 16.53 Example
Right-of-use assets [member]	member	IFRS 16.33 Disclosure
Exploration and evaluation assets [member]	member	IAS 36.127 Common practice
Goodwill [member]	member	IAS 36.127 Example
Investments accounted for using equity method [member]	member	IAS 36.127 Common practice
Non-current assets or disposal groups classified as held for sale [member]	member	IAS 36.127 Common practice
Other impaired assets [member]	member	IAS 36.127 Example
Segments [axis]	axis	IAS 19.138 d Example, IAS 36.130 d (ii) Disclosure, IFRS 15.115 Disclosure, Effective 2023-01-01 IFRS 17.96 c Example, IFRS 8.23 Disclosure
Segments [member]	member[default]	IAS 19.138 d Example, IAS 36.130 d (ii) Disclosure, IFRS 15.115 Disclosure, Effective 2023-01-01 IFRS 17.96 c Example, IFRS 8.28 Disclosure
Reportable segments [member]	member	IAS 19.138 d Example, IFRS 15.115 Disclosure, Effective 2023-01-01 IFRS 17.96 c Example, IFRS 8.23 Disclosure
Disclosure of impairment loss recognised or reversed for cash-generating unit [line items]	line items	
Impairment loss	X <sub>duration, debit</sub>	IAS 36.130 b Disclosure, IAS 36.130 d (ii) Disclosure
Reversal of impairment loss	X <sub>duration, credit</sub>	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 <sub>instant, debit</sub>	IAS 36.133 Disclosure
Explanation of goodwill not allocated to cash-generating unit	text	IAS 36.133 Disclosure
Explanation of fact that carrying amount of goodwill or intangible assets with indefinite useful lives is not significant	text	IAS 36.135 Disclosure
Explanation of fact that aggregate carrying amount of goodwill or intangible assets with indefinite useful lives allocated to cash-generating units is significant	text	IAS 36.135 Disclosure
Disclosure of information for cash-generating units [text block]	text block	IAS 36.134 Disclosure
Disclosure of information for cash-generating units [abstract]		
Disclosure of information for cash-generating units [table]	table	IAS 36.134 Disclosure
Cash-generating units [axis]	axis	IAS 36.134 Disclosure
Entity's total for cash-generating units [member]	member[default]	IAS 36.134 Disclosure, IAS 36.135 Disclosure
Cash-generating units [member]	member	IAS 36.134 Disclosure
Aggregate cash-generating units for which amount of goodwill or intangible assets with indefinite useful lives is not significant [member]	member	IAS 36.135 Disclosure
Disclosure of information for cash-generating units [line items]	line items	
Goodwill	X <sub>instant, debit</sub>	IAS 1.54 c Disclosure, IAS 36.134 a Disclosure, IAS 36.135 a Disclosure, IFRS 3.B67 d Disclosure
Intangible assets with indefinite useful life	X <sub>instant, debit</sub>	IAS 36.134 b Disclosure, IAS 36.135 b Disclosure, IAS 38.122 a Disclosure
Description of basis on which unit's recoverable amount has been determined	text	IAS 36.134 c Disclosure
Description of key assumptions on which management has based cash flow projections	text	IAS 36.134 d (i) Disclosure, IAS 36.135 c Disclosure
Description of valuation techniques used to measure fair value less costs of disposal	text	IAS 36.130 f (ii) Disclosure, IAS 36.134 e Disclosure
Description of key assumptions on which management has based determination of fair value less costs of disposal	text	IAS 36.130 f (iii) Disclosure, IAS 36.134 e (i) Disclosure
Description of management's approach to determining values assigned to key assumptions	text	IAS 36.134 d (ii) Disclosure, IAS 36.134 e (ii) Disclosure, IAS 36.135 d Disclosure
Description of level of fair value hierarchy within which fair value measurement is categorised	text	IAS 36.130 f (i) Disclosure, IAS 36.134 e (iiA) Disclosure

Description of change in valuation technique used to measure fair value less costs of disposal	text	IAS 36.130 f (ii) Disclosure, IAS 36.134 e (iiB) Disclosure
Description of reasons for change in valuation technique used to measure fair value less costs of disposal	text	IAS 36.130 f (ii) Disclosure, IAS 36.134 e (iiB) Disclosure
Explanation of period over which management has projected cash flows	text	IAS 36.134 d (iii) Disclosure, IAS 36.134 e (iii) Disclosure
Growth rate used to extrapolate cash flow projections	X.XX <sub>instant</sub>	IAS 36.134 d (iv) Disclosure, IAS 36.134 e (iv) Disclosure
Description of justification for using growth rate that exceeds long-term average growth rate	text	IAS 36.134 d (iv) Disclosure
Discount rate applied to cash flow projections	X.XX <sub>instant</sub>	IAS 36.134 d (v) Disclosure, IAS 36.134 e (v) Disclosure
Amount by which unit's recoverable amount exceeds its carrying amount	X <sub>instant, debit</sub>	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 <sub>instant</sub>	IAS 36.134 f (iii) Disclosure, IAS 36.135 e (iii) Disclosure
<b>IAS 37</b>		
<b>[827570] Notes - Other provisions, contingent liabilities and contingent assets</b>		
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 Example, IAS 37.87 Example
Restructuring provision [member]	member	IAS 37.70 Example
Legal proceedings provision [member]	member	IAS 37 - Example 10 A court case Example, IAS 37.87 Example
Refunds provision [member]	member	IAS 37 - Example 4 Refunds policy Example, IAS 37.87 Example
Onerous contracts provision [member]	member	IAS 37.66 Example
Provision for decommissioning, restoration and rehabilitation costs [member]	member	IAS 37 - D Examples: disclosures Example, IAS 37.87 Example
Other environment related provision [member]	member	IAS 37.84 Common practice
Provision for credit commitments [member]	member	IAS 37.84 Common practice
Provision for taxes other than income tax [member]	member	IAS 37.84 Common practice
Miscellaneous other provisions [member]	member	IAS 37.84 Disclosure
Disclosure of other provisions [line items]	line items	
Reconciliation of changes in other provisions [abstract]		
Other provisions at beginning of period	X <sub>instant, credit</sub>	IAS 1.78 d Disclosure, IAS 37.84 a Disclosure
Changes in other provisions [abstract]		
Additional provisions, other provisions [abstract]		
New provisions, other provisions	X <sub>duration, credit</sub>	IAS 37.84 b Common practice
Increase in existing provisions, other provisions	X <sub>duration, credit</sub>	IAS 37.84 b Disclosure
Total additional provisions, other provisions	X <sub>duration, credit</sub>	IAS 37.84 b Disclosure
Acquisitions through business combinations, other provisions	X <sub>duration, credit</sub>	IAS 37.84 Common practice
Provision used, other provisions	(X) <sub>duration, debit</sub>	IAS 37.84 c Disclosure
Unused provision reversed, other provisions	(X) <sub>duration, debit</sub>	IAS 37.84 d Disclosure
Increase through adjustments arising from passage of time, other provisions	X <sub>duration, credit</sub>	IAS 37.84 e Disclosure
Increase (decrease) through change in discount rate, other provisions	X <sub>duration, credit</sub>	IAS 37.84 e Disclosure
Increase (decrease) through net exchange differences, other provisions	X <sub>duration, credit</sub>	IAS 37.84 Common practice
Decrease through loss of control of subsidiary, other provisions	(X) <sub>duration, debit</sub>	IAS 37.84 Common practice
Increase (decrease) through transfers and other changes, other provisions	X <sub>duration, credit</sub>	IAS 37.84 Common practice
Decrease through transfer to liabilities included in disposal groups classified as held for sale, other provisions	(X) <sub>duration, debit</sub>	IAS 37.84 Common practice
Total increase (decrease) in other provisions	X <sub>duration, credit</sub>	IAS 37.84 Disclosure
Other provisions at end of period	X <sub>instant, credit</sub>	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 <sub>instant, debit</sub>	IAS 37.85 c Disclosure
Expected reimbursement, other provisions	X <sub>instant, debit</sub>	IAS 37.85 c Disclosure
Disclosure of contingent liabilities [text block]	text block	IAS 37.86 Disclosure
Disclosure of contingent liabilities [abstract]		
Disclosure of contingent liabilities [table]	table	IAS 37.86 Disclosure
Classes of contingent liabilities [axis]	axis	IAS 37.86 Disclosure, IFRS 3.B67 c Disclosure
Contingent liabilities [member]	member[default]	IAS 37.88 Disclosure, IFRS 3.B67 c Disclosure
Warranty contingent liability [member]	member	IAS 37.88 Example
Restructuring contingent liability [member]	member	IAS 37.88 Example
Legal proceedings contingent liability [member]	member	IAS 37.88 Example
Onerous contracts contingent liability [member]	member	IAS 37.88 Example
Contingent liability for decommissioning, restoration and rehabilitation costs [member]	member	IAS 37.88 Example
Other environment related contingent liability [member]	member	IAS 37.88 Common practice
Tax contingent liability [member]	member	IAS 37.88 Common practice
Contingent liability for guarantees [member]	member	IAS 37.88 Common practice
Contingent liabilities related to joint ventures [member]	member	IAS 37.88 Example
Share of contingent liabilities of associates [member]	member	IAS 37.88 Example
Contingent liability arising from post-employment benefit obligations [member]	member	IAS 19.152 Disclosure
Other contingent liabilities [member]	member	IAS 37.88 Example
Disclosure of contingent liabilities [line items]	line items	
Description of nature of obligation, contingent liabilities	text	IAS 37.86 Disclosure
Explanation of estimated financial effect of contingent liabilities	text	IAS 37.86 a Disclosure
Estimated financial effect of contingent liabilities	X <sub>instant, credit</sub>	IAS 37.86 a Disclosure
Explanation of possibility of reimbursement, contingent liabilities	text	IAS 37.86 c Disclosure
Indication of uncertainties of amount or timing of outflows, contingent liabilities	text	IAS 37.86 b Disclosure
Description of nature of contingent assets	text	IAS 37.89 Disclosure
Explanation of estimated financial effect of contingent assets	text	IAS 37.89 Disclosure
Estimated financial effect of contingent assets	X <sub>instant, debit</sub>	IAS 37.89 Disclosure
Information about contingent assets that disclosure is not practicable	text	IAS 37.91 Disclosure
Information about contingent liabilities that disclosure is not practicable	text	IAS 37.91 Disclosure
Explanation of general nature of dispute and of reason for non-disclosure of information regarding provision	text	IAS 37.92 Disclosure
Explanation of general nature of dispute and of reason for non-disclosure of information regarding contingent liability	text	IAS 37.92 Disclosure
Explanation of general nature of dispute and of reason for non-disclosure of information regarding contingent asset	text	IAS 37.92 Disclosure
<b>IAS 38</b>		
<b>[823180] Notes - Intangible assets</b>		
Disclosure of intangible assets [text block]	text block	IAS 38 - Disclosure Disclosure
Disclosure of detailed information about intangible assets [text block]	text block	IAS 38.118 Disclosure
Disclosure of detailed information about intangible assets [abstract]		
Disclosure of detailed information about intangible assets [table]	table	IAS 38.118 Disclosure
Classes of intangible assets other than goodwill [axis]	axis	IAS 38.118 Disclosure
Intangible assets other than goodwill [member]	member[default]	IAS 36.127 Example, IAS 38.118 Disclosure, IFRS 16.53 Example
Brand names [member]	member	IAS 38.119 a Example
Intangible exploration and evaluation assets [member]	member	IFRS 6.25 Disclosure
Mastheads and publishing titles [member]	member	IAS 38.119 b Example
Computer software [member]	member	IAS 38.119 c Example
Licences and franchises [member]	member	IAS 38.119 d Example
Licences [member]	member	IAS 38.119 Common practice
GSM licences [member]	member	IAS 38.119 Common practice
UMTS licences [member]	member	IAS 38.119 Common practice
LTE licences [member]	member	IAS 38.119 Common practice
Gaming licences [member]	member	IAS 38.119 Common practice

Franchises [member]	member	IAS 38.119 Common practice
Copyrights, patents and other industrial property rights, service and operating rights [member]	member	IAS 38.119 e Example
Airport landing rights [member]	member	IAS 38.119 Common practice
Mining rights [member]	member	IAS 38.119 Common practice
Broadcasting rights [member]	member	IAS 38.119 Common practice
Service concession rights [member]	member	IAS 38.119 Common practice
Recipes, formulae, models, designs and prototypes [member]	member	IAS 38.119 f Example
Customer-related intangible assets [member]	member	IAS 38.119 Common practice
Value of business acquired [member]	member	IAS 38.119 Common practice
Capitalised development expenditure [member]	member	IAS 38.119 Common practice
Intangible assets under development [member]	member	IAS 38.119 g Example
Technology-based intangible assets [member]	member	IAS 38.119 Common practice
Other intangible assets [member]	member	IAS 38.119 Common practice
Methods of generation [axis]	axis	IAS 38.118 Disclosure
Methods of generation [member]	member[default]	IAS 38.118 Disclosure
Internally generated [member]	member	IAS 38.118 Disclosure
Not internally generated [member]	member	IAS 38.118 Disclosure
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	axis	IAS 16.73 d Disclosure, IAS 16.73 e Disclosure, IAS 38.118 c Disclosure, IAS 38.118 e Disclosure, IAS 40.76 Disclosure, IAS 40.79 c Disclosure, IAS 40.79 d Disclosure, IAS 41.50 Disclosure, IAS 41.54 f Disclosure, IFRS 3.B67 d Disclosure, IFRS 7.35H Disclosure, IFRS 7.35I Disclosure, Expiry date 2023-01-01 IFRS 7.37 b Common practice, Expiry date 2023-01-01 IFRS 7.IG29 Common practice
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, IFRS 7.35H Disclosure, IFRS 7.35I Disclosure, Expiry date 2023-01-01 IFRS 7.37 b Example, Expiry date 2023-01-01 IFRS 7.IG29 a Example
Gross carrying amount [member]	member	IAS 16.73 d Disclosure, IAS 38.118 c Disclosure, IAS 40.79 c Disclosure, IAS 41.54 f Disclosure, IFRS 3.B67 d Disclosure, IFRS 7.35I Disclosure, IFRS 7.35M Disclosure, IFRS 7.35N Example, Expiry date 2023-01-01 IFRS 7.37 b Common practice, Expiry date 2023-01-01 IFRS 7.IG29 Common practice
Accumulated depreciation, amortisation and impairment [member]	member	IAS 16.73 d Disclosure, IAS 16.75 b Disclosure, IAS 38.118 c Disclosure, IAS 40.79 c Disclosure, IAS 41.54 f Disclosure
Accumulated depreciation and amortisation [member]	member	IAS 16.73 d Common practice, IAS 16.75 b Disclosure, IAS 38.118 c Common practice, IAS 40.79 c Common practice, IAS 41.54 f Common practice
Accumulated impairment [member]	member	IAS 16.73 d Common practice, IAS 38.118 c Common practice, IAS 40.79 c Common practice, IAS 41.54 f Common practice, IFRS 3.B67 d Disclosure, IFRS 7.35H Disclosure, IFRS 7.35N Example, Expiry date 2023-01-01 IFRS 7.37 b Example, Expiry date 2023-01-01 IFRS 7.IG29 b Example
Disclosure of detailed information about intangible assets [line items]	line items	
Description of line item(s) in statement of comprehensive income in which amortisation of intangible assets is included	text	IAS 38.118 d Disclosure
Amortisation method, intangible assets other than goodwill	text	IAS 38.118 b Disclosure
Amortisation rate, intangible assets other than goodwill	X.XX <sub>duration</sub>	IAS 38.118 a Disclosure
Useful life measured as period of time, intangible assets other than goodwill	DUR	IAS 38.118 a Disclosure
Useful life measured in production or other similar units, intangible assets other than goodwill	X.XX <sub>duration</sub>	IAS 38.118 a Disclosure
Description of useful life, 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 <sub>instant, debit</sub>	IAS 1.54 c Disclosure, IAS 38.118 e Disclosure
Changes in intangible assets other than goodwill [abstract]		



Additions other than through business combinations, intangible assets other than goodwill	X <sub>duration, debit</sub>	IAS 38.118 e (i) Disclosure
Acquisitions through business combinations, intangible assets other than goodwill	X <sub>duration, debit</sub>	IAS 38.118 e (i) Disclosure
Increase (decrease) through net exchange differences, intangible assets other than goodwill	X <sub>duration, debit</sub>	IAS 38.118 e (vii) Disclosure
Amortisation, intangible assets other than goodwill	(X) <sub>duration</sub>	IAS 38.118 e (vi) Disclosure
Impairment loss recognised in profit or loss, intangible assets other than goodwill	(X) <sub>duration</sub>	IAS 38.118 e (iv) Disclosure
Reversal of impairment loss recognised in profit or loss, intangible assets other than goodwill	X <sub>duration</sub>	IAS 38.118 e (v) Disclosure
Revaluation increase (decrease), intangible assets other than goodwill	X <sub>duration, debit</sub>	IAS 38.118 e (iii) Disclosure
Impairment loss recognised in other comprehensive income, intangible assets other than goodwill	(X) <sub>duration</sub>	IAS 38.118 e (iii) Disclosure
Reversal of impairment loss recognised in other comprehensive income, intangible assets other than goodwill	X <sub>duration</sub>	IAS 38.118 e (iii) Disclosure
Increase (decrease) through transfers and other changes, intangible assets other than goodwill [abstract]		
Increase (decrease) through transfers, intangible assets other than goodwill	X <sub>duration, debit</sub>	IAS 38.118 e Common practice
Increase (decrease) through other changes, intangible assets other than goodwill	X <sub>duration, debit</sub>	IAS 38.118 e (viii) Disclosure
Total increase (decrease) through transfers and other changes, intangible assets other than goodwill	X <sub>duration, debit</sub>	IAS 38.118 e Common practice
Disposals and retirements, intangible assets other than goodwill [abstract]		
Disposals, intangible assets other than goodwill	(X) <sub>duration, credit</sub>	IAS 38.118 e (ii) Disclosure
Retirements, intangible assets other than goodwill	(X) <sub>duration, credit</sub>	IAS 38.118 e Common practice
Total disposals and retirements, intangible assets other than goodwill	(X) <sub>duration, credit</sub>	IAS 38.118 e Common practice
Decrease through classified as held for sale, intangible assets other than goodwill	(X) <sub>duration, credit</sub>	IAS 38.118 e (ii) Disclosure
Decrease through loss of control of subsidiary, intangible assets other than goodwill	(X) <sub>duration, credit</sub>	IAS 38.118 e Common practice
Total increase (decrease) in intangible assets other than goodwill	X <sub>duration, debit</sub>	IAS 38.118 e Disclosure
Intangible assets other than goodwill at end of period	X <sub>instant, debit</sub>	IAS 1.54 c Disclosure, IAS 38.118 e Disclosure
Revaluation of intangible assets [abstract]		
Intangible assets other than goodwill, revalued assets	X <sub>instant, debit</sub>	IAS 38.124 a (ii) Disclosure
Intangible assets other than goodwill, revalued assets, at cost	X <sub>instant, debit</sub>	IAS 38.124 a (iii) Disclosure
Intangible assets other than goodwill, revaluation surplus	X <sub>instant, credit</sub>	IAS 38.124 b Disclosure
Disclosure of intangible assets with indefinite useful life [text block]	text block	IAS 38.122 a Disclosure
Disclosure of intangible assets with indefinite useful life [abstract]		
Disclosure of intangible assets with indefinite useful life [table]	table	IAS 38.122 a Disclosure
Intangible assets with indefinite useful life [axis]	axis	IAS 38.122 a Disclosure
Intangible assets with indefinite useful life [member]	member[default]	IAS 38.122 a Disclosure
Disclosure of intangible assets with indefinite useful life [line items]	line items	
Intangible assets with indefinite useful life	X <sub>instant, debit</sub>	IAS 36.134 b Disclosure, IAS 36.135 b Disclosure, IAS 38.122 a Disclosure
Description of intangible assets with indefinite useful life supporting assessment of indefinite useful life	text	IAS 38.122 a Disclosure
Disclosure of intangible assets material to entity [text block]	text block	IAS 38.122 b Disclosure
Disclosure of intangible assets material to entity [abstract]		
Disclosure of intangible assets material to entity [table]	table	IAS 38.122 b Disclosure
Intangible assets material to entity [axis]	axis	IAS 38.122 b Disclosure
Intangible assets material to entity [member]	member[default]	IAS 38.122 b Disclosure
Disclosure of intangible assets material to entity [line items]	line items	
Description of intangible assets material to entity	text	IAS 38.122 b Disclosure
Intangible assets material to entity	X <sub>instant, debit</sub>	IAS 38.122 b Disclosure
Remaining amortisation period of intangible assets material to entity	DUR	IAS 38.122 b Disclosure
Intangible assets acquired by way of government grant, fair value initially recognised	X <sub>instant, debit</sub>	IAS 38.122 c (i) Disclosure
Intangible assets acquired by way of government grant	X <sub>instant, debit</sub>	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 <sub>instant, debit</sub>	IAS 38.122 d Disclosure
Intangible assets pledged as security for liabilities	X <sub>instant, debit</sub>	IAS 38.122 d Disclosure
Contractual commitments for acquisition of intangible assets	X <sub>instant, credit</sub>	IAS 38.122 e Disclosure

Description of fully amortised intangible assets	text	IAS 38.128 a Example
Description of significant intangible assets controlled by entity but not recognised	text	IAS 38.128 b Example
Explanation of restrictions on distribution of revaluation surplus for intangible assets	text	IAS 38.124 b Disclosure
Research and development expense	X <sub>duration, debit</sub>	IAS 38.126 Disclosure
Disclosure of reconciliation of changes in intangible assets and goodwill [text block]	text block	IAS 38.118 Common practice
Disclosure of reconciliation of changes in intangible assets and goodwill [abstract]		
Disclosure of reconciliation of changes in intangible assets and goodwill [table]	table	IAS 38.118 Common practice
Classes of intangible assets and goodwill [axis]	axis	IAS 38.118 Common practice
Intangible assets and goodwill [member]	member[default]	IAS 38.118 Common practice
Intangible assets other than goodwill [member]	member	IAS 36.127 Example, IAS 38.118 Disclosure, IFRS 16.53 Example
Brand names [member]	member	IAS 38.119 a Example
Intangible exploration and evaluation assets [member]	member	IFRS 6.25 Disclosure
Mastheads and publishing titles [member]	member	IAS 38.119 b Example
Computer software [member]	member	IAS 38.119 c Example
Licences and franchises [member]	member	IAS 38.119 d Example
Licences [member]	member	IAS 38.119 Common practice
GSM licences [member]	member	IAS 38.119 Common practice
UMTS licences [member]	member	IAS 38.119 Common practice
LTE licences [member]	member	IAS 38.119 Common practice
Gaming licences [member]	member	IAS 38.119 Common practice
Franchises [member]	member	IAS 38.119 Common practice
Copyrights, patents and other industrial property rights, service and operating rights [member]	member	IAS 38.119 e Example
Airport landing rights [member]	member	IAS 38.119 Common practice
Mining rights [member]	member	IAS 38.119 Common practice
Broadcasting rights [member]	member	IAS 38.119 Common practice
Service concession rights [member]	member	IAS 38.119 Common practice
Recipes, formulae, models, designs and prototypes [member]	member	IAS 38.119 f Example
Customer-related intangible assets [member]	member	IAS 38.119 Common practice
Value of business acquired [member]	member	IAS 38.119 Common practice
Capitalised development expenditure [member]	member	IAS 38.119 Common practice
Intangible assets under development [member]	member	IAS 38.119 g Example
Technology-based intangible assets [member]	member	IAS 38.119 Common practice
Other intangible assets [member]	member	IAS 38.119 Common practice
Goodwill [member]	member	IAS 36.127 Example
Methods of generation [axis]	axis	IAS 38.118 Disclosure
Methods of generation [member]	member[default]	IAS 38.118 Disclosure
Internally generated [member]	member	IAS 38.118 Disclosure
Not internally generated [member]	member	IAS 38.118 Disclosure
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	axis	IAS 16.73 d Disclosure, IAS 16.73 e Disclosure, IAS 38.118 c Disclosure, IAS 38.118 e Disclosure, IAS 40.76 Disclosure, IAS 40.79 c Disclosure, IAS 40.79 d Disclosure, IAS 41.50 Disclosure, IAS 41.54 f Disclosure, IFRS 3.B67 d Disclosure, IFRS 7.35H Disclosure, IFRS 7.35I Disclosure, Expiry date 2023-01-01 IFRS 7.37 b Common practice, Expiry date 2023-01-01 IFRS 7.IG29 Common practice
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, IFRS 7.35H Disclosure, IFRS 7.35I Disclosure, Expiry date 2023-01-01 IFRS 7.37 b Example, Expiry date 2023-01-01 IFRS 7.IG29 a Example
Gross carrying amount [member]	member	IAS 16.73 d Disclosure, IAS 38.118 c Disclosure, IAS 40.79 c Disclosure, IAS 41.54 f Disclosure, IFRS 3.B67 d Disclosure, IFRS 7.35I Disclosure, IFRS 7.35M Disclosure, IFRS 7.35N Example, Expiry date 2023-01-01 IFRS 7.37 b Common practice, Expiry date 2023-01-01 IFRS 7.IG29 Common practice
Accumulated depreciation, amortisation and impairment [member]	member	IAS 16.73 d Disclosure, IAS 16.75 b Disclosure, IAS 38.118 c Disclosure, IAS 40.79 c Disclosure, IAS 41.54 f Disclosure

Accumulated depreciation and amortisation [member]	member	IAS 16.73 d Common practice, IAS 16.75 b Disclosure, IAS 38.118 c Common practice, IAS 40.79 c Common practice, IAS 41.54 f Common practice
Accumulated impairment [member]	member	IAS 16.73 d Common practice, IAS 38.118 c Common practice, IAS 40.79 c Common practice, IAS 41.54 f Common practice, IFRS 3.B67 d Disclosure, IFRS 7.35H Disclosure, IFRS 7.35N Example, Expiry date 2023-01-01 IFRS 7.37 b Example, Expiry date 2023-01-01 IFRS 7.IG29 b Example
Disclosure of reconciliation of changes in intangible assets and goodwill [line items]	line items	
Reconciliation of changes in intangible assets and goodwill [abstract]		
Intangible assets and goodwill at beginning of period	X <sub>instant, debit</sub>	IAS 1.55 Common practice
Changes in intangible assets and goodwill [abstract]		
Additions other than through business combinations, intangible assets other than goodwill	X <sub>duration, debit</sub>	IAS 38.118 e (i) Disclosure
Acquisitions through business combinations, intangible assets and goodwill	X <sub>duration, debit</sub>	IAS 38.118 e (i) Common practice
Increase (decrease) through net exchange differences, intangible assets and goodwill	X <sub>duration, debit</sub>	IAS 38.118 e (vii) Common practice
Amortisation, intangible assets other than goodwill	(X) <sub>duration</sub>	IAS 38.118 e (vi) Disclosure
Impairment loss recognised in profit or loss, intangible assets and goodwill	(X) <sub>duration</sub>	IAS 38.118 e (iv) Common practice
Reversal of impairment loss recognised in profit or loss, intangible assets other than goodwill	X <sub>duration</sub>	IAS 38.118 e (v) Disclosure
Revaluation increase (decrease), intangible assets other than goodwill	X <sub>duration, debit</sub>	IAS 38.118 e (iii) Disclosure
Impairment loss recognised in other comprehensive income, intangible assets other than goodwill	(X) <sub>duration</sub>	IAS 38.118 e (iii) Disclosure
Reversal of impairment loss recognised in other comprehensive income, intangible assets other than goodwill	X <sub>duration</sub>	IAS 38.118 e (iii) Disclosure
Increase (decrease) through transfers and other changes, intangible assets and goodwill [abstract]		
Increase (decrease) through transfers, intangible assets and goodwill	X <sub>duration, debit</sub>	IAS 38.118 e Common practice
Increase (decrease) through other changes, intangible assets and goodwill	X <sub>duration, debit</sub>	IAS 38.118 e (viii) Common practice
Total increase (decrease) through transfers and other changes, intangible assets and goodwill	X <sub>duration, debit</sub>	IAS 38.118 e Common practice
Disposals and retirements, intangible assets and goodwill [abstract]		
Disposals, intangible assets and goodwill	(X) <sub>duration, credit</sub>	IAS 38.118 e (ii) Common practice
Retirements, intangible assets and goodwill	(X) <sub>duration, credit</sub>	IAS 38.118 e Common practice
Total disposals and retirements, intangible assets and goodwill	(X) <sub>duration, credit</sub>	IAS 38.118 e Common practice
Decrease through classified as held for sale, intangible assets and goodwill	(X) <sub>duration, credit</sub>	IAS 38.118 e (ii) Common practice
Decrease through loss of control of subsidiary, intangible assets and goodwill	(X) <sub>duration, credit</sub>	IAS 38.118 e Common practice
Subsequent recognition of deferred tax assets, goodwill	(X) <sub>duration, credit</sub>	IFRS 3.B67 d (iii) Disclosure
Total increase (decrease) in intangible assets and goodwill	X <sub>duration, debit</sub>	IAS 38.118 e Common practice
Intangible assets and goodwill at end of period	X <sub>instant, debit</sub>	IAS 1.55 Common practice
Identification of unadjusted comparative information	text	IAS 16.80A Disclosure, IAS 27.18I Disclosure, IAS 38.130I Disclosure, IFRS 10.C6B Disclosure, IFRS 11.C13B Disclosure, Effective 2023-01-01 IFRS 17.C27 Disclosure
Statement that unadjusted comparative information has been prepared on different basis	text	IAS 16.80A Disclosure, IAS 27.18I Disclosure, IAS 38.130I Disclosure, IFRS 10.C6B Disclosure, IFRS 11.C13B Disclosure, Effective 2023-01-01 IFRS 17.C27 Disclosure
Explanation of basis of preparation of unadjusted comparative information	text	IAS 16.80A Disclosure, IAS 27.18I Disclosure, IAS 38.130I Disclosure, IFRS 10.C6B Disclosure, IFRS 11.C13B Disclosure, Effective 2023-01-01 IFRS 17.C27 Disclosure
<b>IAS 40</b>		
<b>[825100] Notes - Investment property</b>		
Disclosure of investment property [text block]	text block	IAS 40 - Disclosure Disclosure
Disclosure of detailed information about investment property [text block]	text block	IAS 40.32A Disclosure
Disclosure of detailed information about investment property [abstract]		
Disclosure of detailed information about investment property [table]	table	IAS 40.32A Disclosure
Measurement [axis]	axis	IAS 40.32A Disclosure, IAS 41.50 Disclosure, IFRS 13.93 a Disclosure

Aggregated measurement [member]	member[default]	IAS 40.32A Disclosure, IAS 41.50 Disclosure, IFRS 13.93 a Disclosure
At cost [member]	member	IAS 40.32A Disclosure, IAS 41.50 Disclosure, IAS 41.55 Disclosure
Fair value model [member]	member	IAS 40.32A Disclosure
At fair value [member]	member	IAS 40.32A Disclosure, IAS 41.50 Disclosure, IFRS 13.93 a Disclosure
At cost or in accordance with IFRS 16 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, IFRS 7.35H Disclosure, IFRS 7.35I Disclosure, Expiry date 2023-01-01 IFRS 7.37 b Common practice, Expiry date 2023-01-01 IFRS 7.IG29 Common practice
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, IFRS 7.35H Disclosure, IFRS 7.35I Disclosure, Expiry date 2023-01-01 IFRS 7.37 b Example, Expiry date 2023-01-01 IFRS 7.IG29 a Example
Gross carrying amount [member]	member	IAS 16.73 d Disclosure, IAS 38.118 c Disclosure, IAS 40.79 c Disclosure, IAS 41.54 f Disclosure, IFRS 3.B67 d Disclosure, IFRS 7.35I Disclosure, IFRS 7.35M Disclosure, IFRS 7.35N Example, Expiry date 2023-01-01 IFRS 7.37 b Common practice, Expiry date 2023-01-01 IFRS 7.IG29 Common practice
Accumulated depreciation, amortisation and impairment [member]	member	IAS 16.73 d Disclosure, IAS 16.75 b Disclosure, IAS 38.118 c Disclosure, IAS 40.79 c Disclosure, IAS 41.54 f Disclosure
Accumulated depreciation and amortisation [member]	member	IAS 16.73 d Common practice, IAS 16.75 b Disclosure, IAS 38.118 c Common practice, IAS 40.79 c Common practice, IAS 41.54 f Common practice
Accumulated impairment [member]	member	IAS 16.73 d Common practice, IAS 38.118 c Common practice, IAS 40.79 c Common practice, IAS 41.54 f Common practice, IFRS 3.B67 d Disclosure, IFRS 7.35H Disclosure, IFRS 7.35N Example, Expiry date 2023-01-01 IFRS 7.37 b Example, Expiry date 2023-01-01 IFRS 7.IG29 b Example
Types of investment property [axis]	axis	IAS 1.112 c Common practice
Investment property [member]	member[default]	IAS 1.112 c Common practice, IFRS 13.94 Example, IFRS 13.IE60 Example
Investment property completed [member]	member	IAS 1.112 c Common practice
Investment property under construction or development [member]	member	IAS 1.112 c Common practice
Disclosure of detailed information about investment property [line items]	line items	
Reconciliation of changes in investment property [abstract]		
Investment property at beginning of period	X <sub>instant</sub> , 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 <sub>duration</sub> , debit	IAS 40.76 a Disclosure, IAS 40.79 d (i) Disclosure
Additions from acquisitions, investment property	X <sub>duration</sub> , debit	IAS 40.76 a Disclosure, IAS 40.79 d (i) Disclosure
Total additions other than through business combinations, investment property	X <sub>duration</sub> , debit	IAS 40.76 a Disclosure, IAS 40.79 d (i) Disclosure
Acquisitions through business combinations, investment property	X <sub>duration</sub> , debit	IAS 40.76 b Disclosure, IAS 40.79 d (ii) Disclosure
Increase (decrease) through net exchange differences, investment property	X <sub>duration</sub> , debit	IAS 40.76 e Disclosure, IAS 40.79 d (vi) Disclosure
Depreciation, investment property	(X) <sub>duration</sub>	IAS 40.76 Disclosure, IAS 40.79 d (iv) Disclosure
Impairment loss recognised in profit or loss, investment property	(X) <sub>duration</sub>	IAS 40.76 g Disclosure, IAS 40.79 d (v) Disclosure
Reversal of impairment loss recognised in profit or loss, investment property	X <sub>duration</sub>	IAS 40.76 g Disclosure, IAS 40.79 d (v) Disclosure
Gains (losses) on fair value adjustment, investment property	X <sub>duration</sub>	IAS 40.76 d Disclosure
Transfer from (to) inventories and owner-occupied property, investment property	X <sub>duration</sub> , debit	IAS 40.76 f Disclosure, IAS 40.79 d (vii) Disclosure

Transfer from investment property under construction or development, investment property	X <sub>duration</sub> , debit	IAS 40.76 Common practice, IAS 40.79 d Common practice
Disposals, investment property	(X) <sub>duration</sub> , credit	IAS 40.76 c Disclosure, IAS 40.79 d (iii) Disclosure
Decrease through classified as held for sale, investment property	(X) <sub>duration</sub> , credit	IAS 40.76 c Disclosure, IAS 40.79 d (iii) Disclosure
Increase (decrease) through other changes, investment property	X <sub>duration</sub> , debit	IAS 40.76 g Disclosure, IAS 40.79 d (viii) Disclosure
Total increase (decrease) in investment property	X <sub>duration</sub> , debit	IAS 40.76 Disclosure, IAS 40.79 d Disclosure
Investment property at end of period	X <sub>instant</sub> , 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
Description of criteria used to distinguish investment property from owner-occupied property and from property held for sale in ordinary course of business	text	IAS 40.75 c Disclosure
Description of extent to which fair value of investment property is based on valuation by independent valuer	text	IAS 40.75 e Disclosure
Rental income from investment property, net of direct operating expense [abstract]		
Rental income from investment property	X <sub>duration</sub> , credit	IAS 40.75 f (i) Disclosure
Direct operating expense from investment property [abstract]		
Direct operating expense from investment property generating rental income	(X) <sub>duration</sub> , debit	IAS 40.75 f (ii) Disclosure
Direct operating expense from investment property not generating rental income	(X) <sub>duration</sub> , debit	IAS 40.75 f (iii) Disclosure
Total direct operating expense from investment property	(X) <sub>duration</sub> , debit	IAS 40.75 f Common practice
Rental income from investment property, net of direct operating expense	X <sub>duration</sub> , credit	IAS 1.112 c Common practice
Cumulative change in fair value recognised in profit or loss on sales of investment property between pools of assets measured using different models	X <sub>duration</sub> , credit	IAS 40.75 f (iv) Disclosure
Explanation of restrictions on realisability of investment property or remittance of income and proceeds of disposal of investment property	text	IAS 40.75 g Disclosure
Restrictions on realisability of investment property or remittance of income and proceeds of disposal of investment property	X <sub>instant</sub>	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 or in accordance with IFRS 16 within fair value model	text	IAS 40.78 a Disclosure
Explanation of why fair value cannot be reliably measured for investment property, at cost or in accordance with IFRS 16 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 or in accordance with IFRS 16 within fair value model	text	IAS 40.78 c Disclosure
Explanation of disposal of investment property carried at cost or in accordance with IFRS 16 within fair value model	text	IAS 40.78 d (i) Disclosure
Investment property carried at cost or in accordance with IFRS 16 within fair value model, at time of sale	X <sub>instant</sub> , debit	IAS 40.78 d (ii) Disclosure
Gains (losses) on disposals of investment property carried at cost or in accordance with IFRS 16 within fair value model	X <sub>duration</sub> , credit	IAS 40.78 d (iii) Disclosure
Depreciation method, investment property, cost model	text	IAS 40.79 a Disclosure
Depreciation rate, investment property, cost model	X.XX <sub>duration</sub>	IAS 40.79 b Disclosure
Useful life measured as period of time, investment property, cost model	DUR	IAS 40.79 b Disclosure
Description of useful life, investment property, cost model	text	IAS 40.79 b Disclosure
Description of investment property where fair value information is unreliable, cost model	text	IAS 40.79 e (i) Disclosure
Explanation of why fair value cannot be reliably measured for investment property, cost model	text	IAS 40.79 e (ii) Disclosure
Range of estimates within which fair value is likely to lie for investment property, cost model	text	IAS 40.79 e (iii) Disclosure
<b>IAS 41</b>		
<b>[824180] Notes - Agriculture</b>		
Disclosure of biological assets, agriculture produce at point of harvest and government grants related to biological assets [text block]	text block	IAS 41 - Disclosure Disclosure
Gains (losses) on initial recognition of biological assets and agricultural produce for current period	X <sub>duration</sub> , credit	IAS 41.40 Disclosure
Gains (losses) on change in fair value less costs to sell of biological assets for current period	X <sub>duration</sub> , credit	IAS 41.40 Disclosure
Disclosure of detailed information about biological assets [text block]	text block	IAS 41.43 Example
Disclosure of detailed information about biological assets [abstract]		
Disclosure of detailed information about biological assets [table]	table	IAS 41.43 Example
Biological assets by group [axis]	axis	IAS 41.41 Disclosure
Biological assets, group [member]	member[default]	IAS 41.41 Disclosure
Living animals [member]	member	IAS 41.41 Common practice
Plants [member]	member	IAS 41.41 Common practice
Biological assets by type [axis]	axis	IAS 41.43 Example

Biological assets, type [member]	member[default]	IAS 41.43 Example
Consumable biological assets [member]	member	IAS 41.43 Example
Bearer biological assets [member]	member	IAS 41.43 Example
Biological assets by age [axis]	axis	IAS 41.43 Example
Biological assets, age [member]	member[default]	IAS 41.43 Example
Mature biological assets [member]	member	IAS 41.43 Example
Immature biological assets [member]	member	IAS 41.43 Example
Disclosure of detailed information about biological assets [line items]	line items	
Description of biological assets	text	IAS 41.41 Disclosure
Biological assets	X <sub>instant, debit</sub>	IAS 1.54 f Disclosure, IAS 41.43 Example, IAS 41.50 Disclosure
Description of nature of activities of biological assets	text	IAS 41.46 a Disclosure
Area of land used for agriculture	area	IAS 41.46 b (i) Common practice
Number of living animals	X.XX <sub>instant</sub>	IAS 41.46 b (i) Common practice
Disclosure of information about agricultural produce [text block]	text block	IAS 41.46 b (ii) Disclosure
Disclosure of information about agricultural produce [abstract]		
Disclosure of information about agricultural produce [table]	table	IAS 41.46 b (ii) Disclosure
Agricultural produce by group [axis]	axis	IAS 41.46 b (ii) Common practice
Agricultural produce, group [member]	member[default]	IAS 41.46 b (ii) Common practice
Disclosure of information about agricultural produce [line items]	line items	
Output of agricultural produce	X.XX <sub>duration</sub>	IAS 41.46 b (ii) Common practice
Description of non-financial measures or estimates of physical quantities of biological assets and output of agricultural produce	text	IAS 41.46 b Disclosure
Biological assets whose title is restricted	X <sub>instant, debit</sub>	IAS 41.49 a Disclosure
Biological assets pledged as security for liabilities	X <sub>instant, debit</sub>	IAS 41.49 a Disclosure
Commitments for development or acquisition of biological assets	X <sub>instant, credit</sub>	IAS 41.49 b Disclosure
Description of financial risk management related to agricultural activity	text	IAS 41.49 c Disclosure
Disclosure of reconciliation of changes in biological assets [text block]	text block	IAS 41.50 Disclosure
Disclosure of reconciliation of changes in biological assets [abstract]		
Disclosure of reconciliation of changes in biological assets [table]	table	IAS 41.50 Disclosure
Measurement [axis]	axis	IAS 40.32A Disclosure, IAS 41.50 Disclosure, IFRS 13.93 a Disclosure
Aggregated measurement [member]	member[default]	IAS 40.32A Disclosure, IAS 41.50 Disclosure, IFRS 13.93 a Disclosure
At fair value [member]	member	IAS 40.32A Disclosure, IAS 41.50 Disclosure, IFRS 13.93 a Disclosure
At cost [member]	member	IAS 40.32A Disclosure, IAS 41.50 Disclosure, IAS 41.55 Disclosure
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	axis	IAS 16.73 d Disclosure, IAS 16.73 e Disclosure, IAS 38.118 c Disclosure, IAS 38.118 e Disclosure, IAS 40.76 Disclosure, IAS 40.79 c Disclosure, IAS 40.79 d Disclosure, IAS 41.50 Disclosure, IAS 41.54 f Disclosure, IFRS 3.B67 d Disclosure, IFRS 7.35H Disclosure, IFRS 7.35I Disclosure, Expiry date 2023-01-01 IFRS 7.37 b Common practice, Expiry date 2023-01-01 IFRS 7.IG29 Common practice
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, IFRS 7.35H Disclosure, IFRS 7.35I Disclosure, Expiry date 2023-01-01 IFRS 7.37 b Example, Expiry date 2023-01-01 IFRS 7.IG29 a Example
Gross carrying amount [member]	member	IAS 16.73 d Disclosure, IAS 38.118 c Disclosure, IAS 40.79 c Disclosure, IAS 41.54 f Disclosure, IFRS 3.B67 d Disclosure, IFRS 7.35I Disclosure, IFRS 7.35M Disclosure, IFRS 7.35N Example, Expiry date 2023-01-01 IFRS 7.37 b Common practice, Expiry date 2023-01-01 IFRS 7.IG29 Common practice
Accumulated depreciation, amortisation and impairment [member]	member	IAS 16.73 d Disclosure, IAS 16.75 b Disclosure, IAS 38.118 c Disclosure, IAS 40.79 c Disclosure, IAS 41.54 f Disclosure
Accumulated depreciation and amortisation [member]	member	IAS 16.73 d Common practice, IAS 16.75 b Disclosure, IAS 38.118 c Common practice, IAS 40.79 c Common practice, IAS 41.54 f Common practice

Accumulated impairment [member]	member	IAS 16.73 d Common practice, IAS 38.118 c Common practice, IAS 40.79 c Common practice, IAS 41.54 f Common practice, IFRS 3.B67 d Disclosure, IFRS 7.35H Disclosure, IFRS 7.35N Example, Expiry date 2023-01-01 IFRS 7.37 b Example, Expiry date 2023-01-01 IFRS 7.IG29 b Example
Biological assets [axis]	axis	IAS 41.50 Common practice
Biological assets [member]	member[default]	IAS 41.50 Common practice
Current biological assets [member]	member	IAS 41.50 Common practice
Non-current biological assets [member]	member	IAS 41.50 Common practice
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 <sub>instant</sub> , debit	IAS 1.54 f Disclosure, IAS 41.43 Example, IAS 41.50 Disclosure
Changes in biological assets [abstract]		
Additions other than through business combinations, biological assets [abstract]		
Additions from subsequent expenditure recognised as asset, biological assets	X <sub>duration</sub> , debit	IAS 41.50 Common practice
Additions from purchases, biological assets	X <sub>duration</sub> , debit	IAS 41.50 b Disclosure
Total additions other than through business combinations, biological assets	X <sub>duration</sub> , debit	IAS 41.50 Common practice
Acquisitions through business combinations, biological assets	X <sub>duration</sub> , debit	IAS 41.50 e Disclosure
Increase (decrease) through net exchange differences, biological assets	X <sub>duration</sub> , debit	IAS 41.50 f Disclosure
Depreciation, biological assets	(X) <sub>duration</sub>	IAS 41.55 c Disclosure
Impairment loss recognised in profit or loss, biological assets	(X) <sub>duration</sub>	IAS 41.55 a Disclosure
Reversal of impairment loss recognised in profit or loss, biological assets	X <sub>duration</sub>	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 <sub>duration</sub>	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 <sub>duration</sub>	IAS 41 - Example 1 XYZ Dairy Ltd Example, IAS 41.51 Example
Total gains (losses) on fair value adjustment, biological assets	X <sub>duration</sub>	IAS 41.50 a Disclosure
Increase (decrease) through other changes, biological assets	X <sub>duration</sub> , debit	IAS 41.50 g Disclosure
Disposals, biological assets	(X) <sub>duration</sub> , credit	IAS 41.50 c Disclosure
Decrease due to harvest, biological assets	(X) <sub>duration</sub> , credit	IAS 41.50 d Disclosure
Decrease through classified as held for sale, biological assets	(X) <sub>duration</sub> , credit	IAS 41.50 c Disclosure
Total increase (decrease) in biological assets	X <sub>duration</sub> , debit	IAS 41.50 Disclosure
Biological assets at end of period	X <sub>instant</sub> , debit	IAS 1.54 f Disclosure, IAS 41.43 Example, IAS 41.50 Disclosure
Description of biological assets where fair value information is unreliable	text	IAS 41.54 a Disclosure
Explanation of why fair value cannot be reliably measured for biological assets, at cost	text	IAS 41.54 b Disclosure
Range of estimates within which fair value is likely to lie for biological assets, at cost	text	IAS 41.54 c Disclosure
Depreciation method, biological assets, at cost	text	IAS 41.54 d Disclosure
Depreciation rate, biological assets, at cost	X.XX <sub>duration</sub>	IAS 41.54 e Disclosure
Useful life measured as period of time, biological assets, at cost	DUR	IAS 41.54 e Disclosure
Useful life measured in production or other similar units, biological assets, at cost	X.XX <sub>duration</sub>	IAS 41.54 e Disclosure
Description of useful life, 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
Income from government grants related to agricultural activity	X <sub>duration</sub> , credit	IAS 41.57 a Common practice
Description of unfulfilled conditions and other contingencies attached to government grant for agricultural activity	text	IAS 41.57 b Disclosure
Explanation of significant decrease in level of government grants for agricultural activity	text	IAS 41.57 c Disclosure
<b>IFRIC 2</b>		
<b>[868500] Notes - Members' shares in co-operative entities and similar instruments</b>		
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 <sub>duration</sub>	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
<b>IFRIC 5</b>		
<b>[868200] Notes - Rights to interests arising from decommissioning, restoration and environmental rehabilitation funds</b>		
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
<b>SIC 29</b>		
<b>[832900] Notes - Service concession arrangements</b>		
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 <sub>duration, credit</sub>	SIC 29.6A Disclosure
Revenue recognised on exchanging construction services for intangible asset	X <sub>duration, credit</sub>	SIC 29.6A Disclosure
Profit (loss) recognised on exchanging construction services for financial asset	X <sub>duration, credit</sub>	SIC 29.6A Disclosure
Profit (loss) recognised on exchanging construction services for intangible asset	X <sub>duration, credit</sub>	SIC 29.6A Disclosure
<b>DIMENSION</b>		
<b>[901000] Axis - Retrospective application and retrospective restatement</b>		
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, Effective 2023-01-01 IFRS 17.113 b 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
<b>[901100] Axis - Departure from requirement of IFRS</b>		
Departure from requirement of IFRS [axis]	axis	IAS 1.20 d Disclosure
Currently stated [member]	member[default]	IAS 1.106 b Disclosure, IAS 1.20 d Common practice, IAS 8.28 f (i) Disclosure, IAS 8.29 c (i) Disclosure, IAS 8.49 b (i) Disclosure, Effective 2023-01-01 IFRS 17.113 b 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
<b>[901500] Axis - Creation date</b>		
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
<b>[903000] Axis - Continuing and discontinued operations</b>		
Continuing and discontinued operations [axis]	axis	IFRS 5 - Presentation and disclosure Disclosure
Continuing operations [member]	member[default]	IFRS 5 - Presentation and disclosure Disclosure
Aggregate continuing and discontinued operations [member]	member	IFRS 5 - Presentation and disclosure Disclosure
Discontinued operations [member]	member	IFRS 5 - Presentation and disclosure Disclosure
Disposal groups classified as held for sale [member]	member	IFRS 5 - Presentation and disclosure Disclosure, IFRS 5.38 Common practice
<b>[904000] Axis - Assets and liabilities classified as held for sale</b>		
Assets and liabilities classified as held for sale [axis]	axis	IFRS 5.38 Disclosure
Assets and liabilities not classified as held for sale [member]	member[default]	IFRS 5.38 Disclosure
Assets and liabilities classified as held for sale [member]	member	IFRS 5.38 Disclosure
Non-current assets held for sale [member]	member	IFRS 13.94 Example, IFRS 13.IE60 Example, IFRS 5.38 Common practice
Disposal groups classified as held for sale [member]	member	IFRS 5 - Presentation and disclosure Disclosure, IFRS 5.38 Common practice
<b>[913000] Axis - Consolidated and separate financial statements</b>		
Consolidated and separate financial statements [axis]	axis	IAS 27.4 Disclosure
Consolidated [member]	member[default]	IAS 27.4 Disclosure
Separate [member]	member	IAS 27.4 Disclosure
<b>[914000] Axis - Currency in which information is displayed</b>		
Currency in which information is displayed [axis]	axis	IAS 21.57 a Disclosure
Functional or presentation currency [member]	member[default]	IAS 21.57 a Disclosure
Currency in which supplementary information is displayed [member]	member	IAS 21.57 a Disclosure
<b>[915000] Axis - Cumulative effect at date of initial application</b>		
Cumulative effect at date of initial application [axis]	axis	IAS 1.106 Common practice
Opening balance before adjustment, cumulative effect at date of initial application [member]	member[default]	IAS 1.106 Common practice
Increase (decrease) due to changes in accounting policy required by IFRSs, cumulative effect at date of initial application [member]	member	IAS 1.106 Common practice
Opening balance after adjustment, cumulative effect at date of initial application [member]	member	IAS 1.106 Common practice
<b>[990000] Axis - Defaults</b>		
Accounting estimates [axis]	axis	IAS 8.39 Disclosure
Accounting estimates [member]	member[default]	IAS 8.39 Disclosure
Actuarial assumptions [axis]	axis	IAS 19.145 Disclosure
Actuarial assumptions [member]	member[default]	IAS 19.145 Disclosure
Agricultural produce by group [axis]	axis	IAS 41.46 b (ii) Common practice
Agricultural produce, group [member]	member[default]	IAS 41.46 b (ii) Common practice
Amounts arising from insurance contracts [axis]	axis	Expiry date 2023-01-01 IFRS 4 - Disclosure Common practice
Net amount arising from insurance contracts [member]	member[default]	Expiry date 2023-01-01 IFRS 4 - Disclosure Common practice
Assets and liabilities [axis]	axis	IAS 1.125 Disclosure
Assets and liabilities [member]	member[default]	IAS 1.125 Disclosure
Assets and liabilities classified as held for sale [axis]	axis	IFRS 5.38 Disclosure
Assets and liabilities not classified as held for sale [member]	member[default]	IFRS 5.38 Disclosure
Associates [axis]	axis	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 d Disclosure, Expiry date 2023-01-01 IFRS 4.39J Disclosure, Effective on first application of IFRS 9 IFRS 4.39M Disclosure
Entity's total for associates [member]	member[default]	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 d Disclosure, Expiry date 2023-01-01 IFRS 4.39J Disclosure, Effective on first application of IFRS 9 IFRS 4.39M Disclosure
Attribution of expenses by nature to their function [axis]	axis	IAS 1.104 Common practice, IAS 1.112 c Common practice
Line items by function [member]	member[default]	IAS 1.104 Common practice, IAS 1.112 c Common practice
Biological assets [axis]	axis	IAS 41.50 Common practice
Biological assets [member]	member[default]	IAS 41.50 Common practice
Biological assets by age [axis]	axis	IAS 41.43 Example
Biological assets, age [member]	member[default]	IAS 41.43 Example

Biological assets by group [axis]	axis	IAS 41.41 Disclosure
Biological assets, group [member]	member[default]	IAS 41.41 Disclosure
Biological assets by type [axis]	axis	IAS 41.43 Example
Biological assets, type [member]	member[default]	IAS 41.43 Example
Borrowings by name [axis]	axis	IFRS 7.7 Common practice
Borrowings by name [member]	member[default]	IFRS 7.7 Common practice
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
Capital requirements [axis]	axis	IAS 1.136 Disclosure
Capital requirements [member]	member[default]	IAS 1.136 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, IFRS 7.35H Disclosure, IFRS 7.35I Disclosure, Expiry date 2023-01-01 IFRS 7.37 b Common practice, Expiry date 2023-01-01 IFRS 7.IG29 Common practice
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, IFRS 7.35H Disclosure, IFRS 7.35I Disclosure, Expiry date 2023-01-01 IFRS 7.37 b Example, Expiry date 2023-01-01 IFRS 7.IG29 a Example
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
Categories of assets recognised from costs to obtain or fulfil contracts with customers [axis]	axis	IFRS 15.128 a Disclosure
Categories of assets recognised from costs to obtain or fulfil contracts with customers [member]	member[default]	IFRS 15.128 a Disclosure
Categories of financial assets [axis]	axis	IFRS 7.8 Disclosure
Financial assets, category [member]	member[default]	IFRS 7.8 Disclosure
Categories of financial liabilities [axis]	axis	IFRS 7.8 Disclosure
Financial liabilities, category [member]	member[default]	IFRS 7.8 Disclosure
Categories of related parties [axis]	axis	IAS 24.19 Disclosure
Entity's total for related parties [member]	member[default]	IAS 24.19 Disclosure
Characteristics of defined benefit plans [axis]	axis	IAS 19.138 b Example
Characteristics of defined benefit plans [member]	member[default]	IAS 19.138 b Example
Classes of acquired receivables [axis]	axis	IFRS 3.B64 h Disclosure
Classes of acquired receivables [member]	member[default]	IFRS 3.B64 h Disclosure
Classes of assets [axis]	axis	IAS 36.126 Disclosure, IAS 36.130 d (ii) Disclosure, IFRS 13.93 Disclosure, IFRS 16.53 Disclosure
Assets [member]	member[default]	IAS 36.126 Disclosure, IFRS 13.93 Disclosure, IFRS 16.53 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
Classes of entity's own equity instruments [axis]	axis	IFRS 13.93 Disclosure
Entity's own equity instruments [member]	member[default]	IFRS 13.93 Disclosure
Classes of financial assets [axis]	axis	Effective 2023-01-01 IFRS 17.C32 Disclosure, Effective on first application of IFRS 9 IFRS 4.39L b Disclosure, IFRS 7.42I Disclosure, IFRS 7.6 Disclosure, IFRS 9.7.2.34 Disclosure, Effective 2023-01-01 IFRS 9.7.2.42 Disclosure
Financial assets, class [member]	member[default]	Effective 2023-01-01 IFRS 17.C32 Disclosure, Effective on first application of IFRS 9 IFRS 4.39L b Disclosure, IFRS 7.42I Disclosure, IFRS 7.6 Disclosure, IFRS 9.7.2.34 Disclosure, Effective 2023-01-01 IFRS 9.7.2.42 Disclosure
Classes of financial instruments [axis]	axis	IFRS 7.35H Disclosure, IFRS 7.35K Disclosure, IFRS 7.35M Disclosure, IFRS 7.36 Disclosure
Financial instruments, class [member]	member[default]	IFRS 7.35H Disclosure, IFRS 7.35K Disclosure, IFRS 7.35M Disclosure, IFRS 7.36 Disclosure
Classes of financial liabilities [axis]	axis	IFRS 7.42I Disclosure, IFRS 7.6 Disclosure, IFRS 9.7.2.34 Disclosure, Effective 2023-01-01 IFRS 9.7.2.42 Disclosure

Financial liabilities, class [member]	member[default]	IFRS 7.421 Disclosure, IFRS 7.6 Disclosure, IFRS 9.7.2.34 Disclosure, Effective 2023-01-01 IFRS 9.7.2.42 Disclosure
Classes of intangible assets and goodwill [axis]	axis	IAS 38.118 Common practice
Intangible assets and goodwill [member]	member[default]	IAS 38.118 Common practice
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, IFRS 16.53 Example
Classes of liabilities [axis]	axis	IFRS 13.93 Disclosure
Liabilities [member]	member[default]	IFRS 13.93 Disclosure
Classes of ordinary shares [axis]	axis	IAS 33.66 Disclosure
Ordinary shares [member]	member[default]	IAS 1.79 a Common practice, IAS 33.66 Disclosure
Classes of other provisions [axis]	axis	IAS 37.84 Disclosure
Other provisions [member]	member[default]	IAS 37.84 Disclosure
Classes of property, plant and equipment [axis]	axis	IAS 16.73 Disclosure
Property, plant and equipment [member]	member[default]	IAS 16.73 Disclosure, IAS 36.127 Example, IFRS 16.53 Example
Classes of regulatory deferral account balances [axis]	axis	IFRS 14.30 c Disclosure, IFRS 14.33 Disclosure
Classes of regulatory deferral account balances [member]	member[default]	IFRS 14.30 c Disclosure, IFRS 14.33 Disclosure
Classes of share capital [axis]	axis	IAS 1.79 a Disclosure
Share capital [member]	member[default]	IAS 1.79 a Disclosure
Components of equity [axis]	axis	IAS 1.106 Disclosure
Equity [member]	member[default]	IAS 1.106 Disclosure
Concentrations of risk [axis]	axis	Effective 2023-01-01 IFRS 17.127 Disclosure
Concentrations of risk [member]	member[default]	Effective 2023-01-01 IFRS 17.127 Disclosure
Consolidated and separate financial statements [axis]	axis	IAS 27.4 Disclosure
Consolidated [member]	member[default]	IAS 27.4 Disclosure
Consolidated structured entities [axis]	axis	IFRS 12 - Nature of the risks associated with an entity's interests in consolidated structured entities Disclosure
Entity's total for consolidated structured entities [member]	member[default]	IFRS 12 - Nature of the risks associated with an entity's interests in consolidated structured entities Disclosure
Continuing and discontinued operations [axis]	axis	IFRS 5 - Presentation and disclosure Disclosure
Continuing operations [member]	member[default]	IFRS 5 - Presentation and disclosure Disclosure
Continuing involvement in derecognised financial assets by type of instrument [axis]	axis	IFRS 7.B33 Example
Types of instrument [member]	member[default]	IFRS 7.B33 Example
Continuing involvement in derecognised financial assets by type of transfer [axis]	axis	IFRS 7.B33 Example
Types of transfer [member]	member[default]	IFRS 7.B33 Example
Contract duration [axis]	axis	IFRS 15.B89 e Example
Contract duration [member]	member[default]	IFRS 15.B89 e Example
Counterparties [axis]	axis	IFRS 7.B52 Disclosure
Counterparties [member]	member[default]	IFRS 7.B52 Disclosure
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
Credit impairment of financial instruments [axis]	axis	IFRS 7.35H Disclosure, IFRS 7.35M Disclosure
Credit impairment of financial instruments [member]	member[default]	IFRS 7.35H Disclosure, IFRS 7.35M Disclosure
Cumulative effect at date of initial application [axis]	axis	IAS 1.106 Common practice
Opening balance before adjustment, cumulative effect at date of initial application [member]	member[default]	IAS 1.106 Common practice
Currency in which information is displayed [axis]	axis	IAS 21.57 a Disclosure
Functional or presentation currency [member]	member[default]	IAS 21.57 a Disclosure
Defined benefit plans [axis]	axis	IAS 19.138 Disclosure
Defined benefit plans [member]	member[default]	IAS 19.138 Disclosure
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, Effective 2023-01-01 IFRS 17.113 b Disclosure

Disaggregation of insurance contracts [axis]	axis	Effective 2023-01-01 IFRS 17.107 Disclosure, Effective 2023-01-01 IFRS 17.109 Disclosure, Effective 2023-01-01 IFRS 17.131 a Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, Effective 2023-01-01 IFRS 17.98 Disclosure
Disaggregation of insurance contracts [member]	member[default]	Effective 2023-01-01 IFRS 17.107 Disclosure, Effective 2023-01-01 IFRS 17.109 Disclosure, Effective 2023-01-01 IFRS 17.131 a Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, Effective 2023-01-01 IFRS 17.98 Disclosure
Effect of adjustments made when entity changed basis of disaggregation of insurance finance income (expenses) between profit or loss and other comprehensive income for contracts with direct participation features [axis]	axis	Effective 2023-01-01 IFRS 17.113 b 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, Effective 2023-01-01 IFRS 17.113 b Disclosure
Effect of overlay approach reclassification [axis]	axis	Effective on first application of IFRS 9 IFRS 4.39L e Disclosure
In accordance with IFRS 9 [member]	member[default]	Effective on first application of IFRS 9 IFRS 4.39L e Disclosure
Events of reclassification of financial assets [axis]	axis	IFRS 7.12B Disclosure
Events of reclassification of financial assets [member]	member[default]	IFRS 7.12B Disclosure
External credit grades [axis]	axis	Expiry date 2023-01-01 IFRS 4.39G a Disclosure, IFRS 7.35M Example, Expiry date 2023-01-01 IFRS 7.36 c Example, IFRS 7.IG20C Example, Expiry date 2023-01-01 IFRS 7.IG24 a Example
Entity's total for external credit grades [member]	member[default]	Expiry date 2023-01-01 IFRS 4.39G a Disclosure, IFRS 7.35M Example, Expiry date 2023-01-01 IFRS 7.36 c Example, IFRS 7.IG20C Example, Expiry date 2023-01-01 IFRS 7.IG24 a Example
Fair value as deemed cost [axis]	axis	IFRS 1.30 Disclosure
Aggregate of fair values [member]	member[default]	IFRS 1.30 a Disclosure
Financial effect of transition from previous GAAP to IFRSs [axis]	axis	IFRS 1.24 Disclosure
IFRSs [member]	member[default]	IFRS 1.24 Disclosure
Financial instruments measured at fair value through profit or loss because credit derivative is used to manage credit risk [axis]	axis	IFRS 7.24G Disclosure
Financial instruments measured at fair value through profit or loss because credit derivative is used to manage credit risk [member]	member[default]	IFRS 7.24G Disclosure
Funding arrangements of defined benefit plans [axis]	axis	IAS 19.138 e Example
Funding arrangements of defined benefit plans [member]	member[default]	IAS 19.138 e Example
Geographical areas [axis]	axis	IAS 19.138 a Example, IFRS 15.B89 b Example, Effective 2023-01-01 IFRS 17.96 b Example, IFRS 8.33 Disclosure
Geographical areas [member]	member[default]	IAS 19.138 a Example, IFRS 15.B89 b Example, Effective 2023-01-01 IFRS 17.96 b Example, IFRS 8.33 Disclosure
Hedged items [axis]	axis	IFRS 7.24B Disclosure
Hedged items [member]	member[default]	IFRS 7.24B Disclosure
Hedging instruments [axis]	axis	IFRS 7.23A Disclosure, IFRS 7.24A Disclosure
Hedging instruments [member]	member[default]	IFRS 7.23A Disclosure, IFRS 7.24A Disclosure
Impairment of financial assets [axis]	axis	Expiry date 2023-01-01 IFRS 7.37 Disclosure
Entity's total for impairment of financial assets [member]	member[default]	Expiry date 2023-01-01 IFRS 7.37 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
Initially applied IFRSs [axis]	axis	IAS 8.28 Disclosure
Initially applied IFRSs [member]	member[default]	IAS 8.28 Disclosure
Inputs to methods used to measure contracts within scope of IFRS 17 [axis]	axis	Effective 2023-01-01 IFRS 17.117 a Disclosure
Inputs to methods used to measure contracts within scope of IFRS 17 [member]	member[default]	Effective 2023-01-01 IFRS 17.117 a Disclosure
Insurance contracts [axis]	axis	Effective 2023-01-01 IFRS 17.100 c Disclosure, Effective 2023-01-01 IFRS 17.101 Disclosure, Effective 2023-01-01 IFRS 17.106 Disclosure, Effective 2023-01-01 IFRS 17.107 Disclosure, Effective 2023-01-01 IFRS 17.109 Disclosure

Insurance contracts [member]	member[default]	Effective 2023-01-01 IFRS 17.100 c Disclosure, Effective 2023-01-01 IFRS 17.101 Disclosure, Effective 2023-01-01 IFRS 17.106 Disclosure, Effective 2023-01-01 IFRS 17.107 Disclosure, Effective 2023-01-01 IFRS 17.109 Disclosure
Insurance contracts by components [axis]	axis	Effective 2023-01-01 IFRS 17.100 c Disclosure, Effective 2023-01-01 IFRS 17.101 Disclosure, Effective 2023-01-01 IFRS 17.107 Disclosure
Insurance contracts by components [member]	member[default]	Effective 2023-01-01 IFRS 17.100 c Disclosure, Effective 2023-01-01 IFRS 17.101 Disclosure, Effective 2023-01-01 IFRS 17.107 Disclosure
Insurance contracts by remaining coverage and incurred claims [axis]	axis	Effective 2023-01-01 IFRS 17.100 Disclosure
Insurance contracts by remaining coverage and incurred claims [member]	member[default]	Effective 2023-01-01 IFRS 17.100 Disclosure
Intangible assets material to entity [axis]	axis	IAS 38.122 b Disclosure
Intangible assets material to entity [member]	member[default]	IAS 38.122 b Disclosure
Intangible assets with indefinite useful life [axis]	axis	IAS 38.122 a Disclosure
Intangible assets with indefinite useful life [member]	member[default]	IAS 38.122 a Disclosure
Interest rate benchmarks [axis]	axis	IFRS 7.24J b Disclosure
Interest rate benchmarks [member]	member[default]	IFRS 7.24J b Disclosure
Internal credit grades [axis]	axis	Expiry date 2023-01-01 IFRS 4.39G a Disclosure, IFRS 7.35M Example, Expiry date 2023-01-01 IFRS 7.36 c Example, IFRS 7.IG20C Example, Expiry date 2023-01-01 IFRS 7.IG25 b Example
Entity's total for internal credit grades [member]	member[default]	Expiry date 2023-01-01 IFRS 4.39G a Disclosure, IFRS 7.35M Example, Expiry date 2023-01-01 IFRS 7.36 c Example, IFRS 7.IG20C Example, Expiry date 2023-01-01 IFRS 7.IG25 b Example
Investments in equity instruments designated at fair value through other comprehensive income [axis]	axis	IFRS 7.11A c Disclosure
Investments in equity instruments designated at fair value through other comprehensive income [member]	member[default]	IFRS 7.11A c Disclosure, IFRS 7.8 h Disclosure
Items of contingent liabilities [axis]	axis	IFRS 3.B64 j Disclosure
Items of contingent liabilities [member]	member[default]	IFRS 3.B64 j Disclosure
Joint operations [axis]	axis	IFRS 12.B4 c Disclosure
Entity's total for joint operations [member]	member[default]	IFRS 12.B4 c Disclosure
Joint ventures [axis]	axis	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 b Disclosure, Expiry date 2023-01-01 IFRS 4.39J Disclosure, Effective on first application of IFRS 9 IFRS 4.39M Disclosure
Entity's total for joint ventures [member]	member[default]	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 b Disclosure, Expiry date 2023-01-01 IFRS 4.39J Disclosure, Effective on first application of IFRS 9 IFRS 4.39M Disclosure
Levels of fair value hierarchy [axis]	axis	IAS 19.142 Disclosure, IFRS 13.93 b Disclosure
All levels of fair value hierarchy [member]	member[default]	IAS 19.142 Disclosure, IFRS 13.93 b Disclosure
Liabilities arising from financing activities [axis]	axis	IAS 7.44D Example
Liabilities arising from financing activities [member]	member[default]	IAS 7.44D Example
Liabilities measured at fair value and issued with inseparable third-party credit enhancement [axis]	axis	IFRS 13.98 Disclosure
Liabilities measured at fair value and issued with inseparable third-party credit enhancement [member]	member[default]	IFRS 13.98 Disclosure
Major customers [axis]	axis	IFRS 8.34 Disclosure
Customers [member]	member[default]	IFRS 8.34 Disclosure
Markets of customers [axis]	axis	IFRS 15.B89 c Example
Markets of customers [member]	member[default]	IFRS 15.B89 c Example
Maturity [axis]	axis	IAS 1.61 Disclosure, IAS 19.147 c Example, IFRS 15.120 b (i) Disclosure, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2023-01-01 IFRS 17.109 Disclosure, Effective 2023-01-01 IFRS 17.109A Disclosure, Effective 2023-01-01 IFRS 17.120 Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, IFRS 7.23B a Disclosure, IFRS 7.42E e Disclosure, IFRS 7.B11 Example
Aggregated time bands [member]	member[default]	IAS 1.61 Disclosure, IAS 19.147 c Example, IFRS 15.120 b (i) Disclosure, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2023-01-01 IFRS 17.109 Disclosure,

		Effective 2023-01-01 IFRS 17.109A Disclosure, Effective 2023-01-01 IFRS 17.120 Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, IFRS 7.23B a Disclosure, IFRS 7.B11 Example, IFRS 7.B35 Example
Measurement [axis]	axis	IAS 40.32A Disclosure, IAS 41.50 Disclosure, IFRS 13.93 a Disclosure
Aggregated measurement [member]	member[default]	IAS 40.32A Disclosure, IAS 41.50 Disclosure, IFRS 13.93 a Disclosure
Method of assessment of expected credit losses [axis]	axis	IFRS 7.35H Example, IFRS 7.35I Example, IFRS 7.IG20B Example
Method of assessment of expected credit losses [member]	member[default]	IFRS 7.35H Example, IFRS 7.35I Example, IFRS 7.IG20B Example
Methods of generation [axis]	axis	IAS 38.118 Disclosure
Methods of generation [member]	member[default]	IAS 38.118 Disclosure
Methods used to measure contracts within scope of IFRS 17 [axis]	axis	Effective 2023-01-01 IFRS 17.117 a Disclosure
Methods used to measure contracts within scope of IFRS 17 [member]	member[default]	Effective 2023-01-01 IFRS 17.117 a Disclosure
Net defined benefit liability (asset) [axis]	axis	IAS 19.140 a Disclosure
Net defined benefit liability (asset) [member]	member[default]	IAS 19.140 a Disclosure
New IFRSs [axis]	axis	IAS 8.30 b Disclosure
New IFRSs [member]	member[default]	IAS 8.30 b 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
Past due status [axis]	axis	IFRS 7.35N Example, Expiry date 2023-01-01 IFRS 7.37 Common practice
Past due status [member]	member[default]	IFRS 7.35N Example, Expiry date 2023-01-01 IFRS 7.37 Common practice
Performance obligations [axis]	axis	IFRS 15.119 Disclosure
Performance obligations [member]	member[default]	IFRS 15.119 Disclosure
Probability of default [axis]	axis	IFRS 7.35M Example, IFRS 7.IG20C Example
Entity's total for probability of default [member]	member[default]	IFRS 7.35M Example, IFRS 7.IG20C Example
Products and services [axis]	axis	IFRS 15.B89 a Example, IFRS 8.32 Disclosure
Products and services [member]	member[default]	IFRS 15.B89 a Example, IFRS 8.32 Disclosure
Property, plant and equipment by operating lease status [axis]	axis	IFRS 16.95 Disclosure
Property, plant and equipment by operating lease status [member]	member[default]	IFRS 16.95 Disclosure
Range [axis]	axis	IFRS 13.B6 Example, IFRS 13.IE63 Example, IFRS 14.33 b Disclosure, Effective 2023-01-01 IFRS 17.120 Disclosure, IFRS 2.45 d Disclosure, IFRS 7.7 Common practice
Ranges [member]	member[default]	IFRS 13.B6 Example, IFRS 13.IE63 Example, IFRS 14.33 b Disclosure, Effective 2023-01-01 IFRS 17.120 Disclosure, IFRS 2.45 d Disclosure, IFRS 7.7 Common practice
Ranges of exercise prices for outstanding share options [axis]	axis	IFRS 2.45 d Disclosure
Ranges of exercise prices for outstanding share options [member]	member[default]	IFRS 2.45 d Disclosure
Reclassified items [axis]	axis	IAS 1.41 Disclosure
Reclassified items [member]	member[default]	IAS 1.41 Disclosure
Redesignation [axis]	axis	IFRS 1.29 Disclosure
Redesignated [member]	member[default]	IFRS 1.29 Disclosure
Regulatory deferral account balances [axis]	axis	IFRS 14.B22 Disclosure
Regulatory deferral account balances [member]	member[default]	IFRS 14.B22 Disclosure
Regulatory environments [axis]	axis	IAS 19.138 c Example
Regulatory environments [member]	member[default]	IAS 19.138 c Example
Reserves within equity [axis]	axis	IAS 1.79 b Disclosure
Other reserves [member]	member[default]	IAS 1.106 Disclosure, IAS 1.79 b 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, Effective 2023-01-01 IFRS 17.113 b Disclosure
Risk variables [axis]	axis	Effective 2023-01-01 IFRS 17.128 a Disclosure
Risk variables [member]	member[default]	Effective 2023-01-01 IFRS 17.128 a Disclosure

Sales channels [axis]	axis	IFRS 15.B89 g Example
Sales channels [member]	member[default]	IFRS 15.B89 g Example
Segment consolidation items [axis]	axis	IFRS 8.23 Disclosure
Entity's total for segment consolidation items [member]	member[default]	IFRS 8.28 Disclosure
Segments [axis]	axis	IAS 19.138 d Example, IAS 36.130 d (ii) Disclosure, IFRS 15.115 Disclosure, Effective 2023-01-01 IFRS 17.96 c Example, IFRS 8.23 Disclosure
Segments [member]	member[default]	IAS 19.138 d Example, IAS 36.130 d (ii) Disclosure, IFRS 15.115 Disclosure, Effective 2023-01-01 IFRS 17.96 c Example, IFRS 8.28 Disclosure
Separate management entities [axis]	axis	IAS 24.18A Disclosure
Separate management entities [member]	member[default]	IAS 24.18A Disclosure
Service concession arrangements [axis]	axis	SIC 29.6 Disclosure
Service concession arrangements [member]	member[default]	SIC 29.6 Disclosure
Subsidiaries [axis]	axis	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 a Disclosure
Entity's total for subsidiaries [member]	member[default]	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 a Disclosure
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
Timing of transfer of goods or services [axis]	axis	IFRS 15.B89 f Example
Timing of transfer of goods or services [member]	member[default]	IFRS 15.B89 f Example
Transactions recognised separately from acquisition of assets and assumption of liabilities in business combination [axis]	axis	IFRS 3.B64 I Disclosure
Transactions recognised separately from acquisition of assets and assumption of liabilities in business combination [member]	member[default]	IFRS 3.B64 I Disclosure
Transferred financial assets that are not derecognised in their entirety [axis]	axis	IFRS 7.42D Disclosure
Transferred financial assets that are not derecognised in their entirety [member]	member[default]	IFRS 7.42D Disclosure
Type of measurement of expected credit losses [axis]	axis	IFRS 7.35H Disclosure, IFRS 7.35M Disclosure
Type of measurement of expected credit losses [member]	member[default]	IFRS 7.35H Disclosure, IFRS 7.35M Disclosure
Types of contracts [axis]	axis	IFRS 15.B89 d Example, Effective 2023-01-01 IFRS 17.96 a Example
Types of contracts [member]	member[default]	IFRS 15.B89 d Example, Effective 2023-01-01 IFRS 17.96 a Example
Types of customers [axis]	axis	IFRS 15.B89 c Example
Types of customers [member]	member[default]	IFRS 15.B89 c Example
Types of financial assets [axis]	axis	IFRS 7.B51 Disclosure, IFRS 7.B52 Disclosure
Financial assets, type [member]	member[default]	IFRS 7.B51 Disclosure, IFRS 7.B52 Disclosure
Types of financial liabilities [axis]	axis	IFRS 7.B51 Disclosure, IFRS 7.B52 Disclosure
Financial liabilities, type [member]	member[default]	IFRS 7.B51 Disclosure, IFRS 7.B52 Disclosure
Types of hedges [axis]	axis	Expiry date 2023-01-01 IFRS 7.22 Disclosure, IFRS 7.24A Disclosure, IFRS 7.24B Disclosure, IFRS 7.24C Disclosure
Hedges [member]	member[default]	Expiry date 2023-01-01 IFRS 7.22 Disclosure, IFRS 7.24A Disclosure, IFRS 7.24B Disclosure, IFRS 7.24C Disclosure
Types of insurance contracts [axis]	axis	Expiry date 2023-01-01 IFRS 4 - Disclosure Common practice
Types of insurance contracts [member]	member[default]	Expiry date 2023-01-01 IFRS 4 - Disclosure Common practice
Types of interest rates [axis]	axis	IFRS 7.39 Common practice
Interest rate types [member]	member[default]	IFRS 7.39 Common practice
Types of investment property [axis]	axis	IAS 1.112 c Common practice
Investment property [member]	member[default]	IAS 1.112 c Common practice, IFRS 13.94 Example, IFRS 13.IE60 Example
Types of rate-regulated activities [axis]	axis	IFRS 14.30 Disclosure, IFRS 14.33 Disclosure
Rate-regulated activities [member]	member[default]	IFRS 14.30 Disclosure, IFRS 14.33 Disclosure
Types of risks [axis]	axis	Effective 2023-01-01 IFRS 17.124 Disclosure, Effective 2023-01-01 IFRS 17.125 Disclosure, Effective 2023-01-01 IFRS 17.127 Disclosure, Effective 2023-01-01 IFRS 17.128 a Disclosure,

		IFRS 7.21C Disclosure, IFRS 7.33 Disclosure, IFRS 7.34 Disclosure
Risks [member]	member[default]	Effective 2023-01-01 IFRS 17.124 Disclosure, Effective 2023-01-01 IFRS 17.125 Disclosure, Effective 2023-01-01 IFRS 17.127 Disclosure, Effective 2023-01-01 IFRS 17.128 a Disclosure, IFRS 7.21C Disclosure, IFRS 7.33 Disclosure, IFRS 7.34 Disclosure
Types of share-based payment arrangements [axis]	axis	IFRS 2.45 Disclosure
Share-based payment arrangements [member]	member[default]	IFRS 2.45 Disclosure
Unconsolidated structured entities [axis]	axis	IFRS 12.B4 e Disclosure
Entity's total for unconsolidated structured entities [member]	member[default]	IFRS 12.B4 e Disclosure
Unconsolidated structured entities controlled by investment entity [axis]	axis	IFRS 12.19F Disclosure
Unconsolidated structured entities controlled by investment entity [member]	member[default]	IFRS 12.19F Disclosure
Unconsolidated subsidiaries [axis]	axis	IFRS 12.19B Disclosure
Entity's total for unconsolidated subsidiaries [member]	member[default]	IFRS 12.19B Disclosure
Underlying equity instrument and depositary receipts [axis]	axis	IAS 1.112 c Common practice
Underlying equity instrument [member]	member[default]	IAS 1.112 c Common practice
Unobservable inputs [axis]	axis	IFRS 13.93 d Disclosure, IFRS 13.93 h Common practice
Unobservable inputs [member]	member[default]	IFRS 13.93 d Disclosure, IFRS 13.93 h Common practice
Valuation techniques used in fair value measurement [axis]	axis	IFRS 13.93 d Disclosure
Valuation techniques [member]	member[default]	IFRS 13.93 d Disclosure
Voluntary changes in accounting policy [axis]	axis	IAS 8.29 Disclosure
Voluntary changes in accounting policy [member]	member[default]	IAS 8.29 Disclosure
Years of insurance claim [axis]	axis	Effective 2023-01-01 IFRS 17.130 Disclosure
All years of insurance claim [member]	member[default]	Effective 2023-01-01 IFRS 17.130 Disclosure



