

March 2020

IFRS[®] Taxonomy Illustrated

IFRS Taxonomy 2020

A view of the IFRS Taxonomy 2020
(for the IFRS for SMEs[®] Standard)

IASB[®]

 IFRS[®]
for SMEs

IFRS[®] Taxonomy Illustrated

IFRS Taxonomy 2020

A view of the IFRS Taxonomy 2020 (for *IFRS for SMEs* Standard)

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

Disclaimer: To the extent permitted by applicable law, the International Accounting Standards Board (Board) and the Foundation expressly disclaim all liability howsoever arising from this publication or any translation thereof whether in contract, tort or otherwise to any person in respect of any claims or losses of any nature including direct, indirect, incidental or consequential loss, punitive damages, penalties or costs.

Information contained in this publication does not constitute advice and should not be substituted for the services of an appropriately qualified professional.

Copyright © 2020 IFRS Foundation

All rights reserved. Reproduction and use rights are strictly limited. Please contact the Foundation for further details at licences@ifrs.org.



The Foundation has trade marks registered around the world (Marks) including 'IAS[®]', 'IASB[®]', the IASB[®] logo, 'IFRIC[®]', 'IFRS[®]', the IFRS[®] logo, 'IFRS for SMEs[®]', the IFRS for SMEs[®] logo, the 'Hexagon Device', 'International Accounting Standards[®]', 'International Financial Reporting Standards[®]', 'NIIF[®]' and 'SIC[®]'. Further details of the Foundation's Marks are available from the Foundation on request.

The Foundation is a not-for-profit corporation under the General Corporation Law of the State of Delaware, USA and operates in England and Wales as an overseas company (Company number: FC023235) with its principal office in the Columbus Building, 7 Westferry Circus, Canary Wharf, London, E14 4HD.

Introduction

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 2020.¹

¹ 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
[110000] General information about financial statements		
Disclosure of general information about financial statements [text block]	text block	IFRS for SMEs - 3 Identification of the financial statements Disclosure
Name of reporting entity or other means of identification	text	IFRS for SMEs 3.23 a Disclosure
Explanation of change in name of reporting entity or other means of identification from end of preceding reporting period	text	IFRS for SMEs 3.23 a Disclosure
Description of nature of financial statements	text	IFRS for SMEs 3.23 b Disclosure, IFRS for SMEs 9.23 a Disclosure, IFRS for SMEs 9.27 a Disclosure, IFRS for SMEs 9.30 a Disclosure
Date of end of reporting period	yyyy-mm-dd	IFRS for SMEs 3.23 c Disclosure
Period covered by financial statements	text	IFRS for SMEs 3.23 c Disclosure
Description of presentation currency	text	IFRS for SMEs 3.23 d Disclosure, IFRS for SMEs 30.26 Disclosure
Level of rounding used in financial statements	text	IFRS for SMEs 3.23 e Disclosure

First column – hierarchy

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

- Column headings generally represent the name of a section of the *IFRS for SMEs* 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 for SMEs* Standard).
- Rows below column headings represent the elements belonging to this section.

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 for SMEs Standard reference

The third column indicates the corresponding paragraph/section in the IFRS for SMEs 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 an *IFRS for SMEs* Standard disclosure requirement.
- Example – denotes an *IFRS for SMEs* Standard example.

Contents

	<i>page</i>
[110000] General information about financial statements	7
[210000] Statement of financial position, current/non-current	7
[220000] Statement of financial position, order of liquidity	8
[310000] Income statement, by function of expense	9
[320000] Income statement, by nature of expense	10
[410000] Statement of comprehensive income, OCI components presented net of tax	10
[420000] Statement of comprehensive income, OCI components presented before tax	10
[510000] Statement of cash flows, direct method	11
[520000] Statement of cash flows, indirect method	12
[610000] Statement of changes in equity	14
[650000] Statement of income and retained earnings, additional disclosures	15
[800100] Notes - Subclassifications of assets, liabilities and equities	15
[800200] Notes - Analysis of income and expense	17
[810000] Notes - Corporate information and statement of IFRS compliance	18
[811000] Notes - Accounting policies, changes in accounting estimates and errors	19
[815000] Notes - Events after reporting period	19
[816000] Notes - Hyperinflationary reporting	19
[817000] Notes - Business combinations	20
[818000] Notes - Related party	20
[819100] Notes - First time adoption	21
[822100] Notes - Property, plant and equipment	22
[822390] Notes - Financial instruments	24
[823180] Notes - Intangible assets	25
[824180] Notes - Agriculture	26
[825100] Notes - Investment property	27
[825480] Notes - Consolidated, combined and separate financial statements	28
[825500] Notes - Interests in joint ventures	28
[825600] Notes - Investments in associates	28
[825900] Notes - Non-current assets or disposal groups held for sale	28
[826380] Notes - Inventories	29
[827570] Notes - Other provisions, contingent liabilities and contingent assets	29
[831110] Notes - Revenue	30
[831400] Notes - Government grants	30
[831710] Notes - Construction contracts	30
[832410] Notes - Impairment of assets	30
[832600] Notes - Leases	30
[834120] Notes - Share-based payment arrangements	32
[834480] Notes - Employee benefits	33
[835110] Notes - Income taxes	35
[842000] Notes - Effects of changes in foreign exchange rates	36
[851100] Notes - Cash flow statement	36
[861200] Notes - Share capital, reserves and other equity interest	36
[901000] Axis - Retrospective application and retrospective restatement	37
[901500] Axis - Creation date	37
[913000] Axis - Consolidated, combined and separate financial statements	37

[110000] General information about financial statements		
Disclosure of general information about financial statements [text block]	text block	IFRS for SMEs - 3 Identification of the financial statements Disclosure
Name of reporting entity or other means of identification	text	IFRS for SMEs 3.23 a Disclosure
Explanation of change in name of reporting entity or other means of identification from end of preceding reporting period	text	IFRS for SMEs 3.23 a Disclosure
Description of nature of financial statements	text	IFRS for SMEs 3.23 b Disclosure, IFRS for SMEs 9.23 a Disclosure, IFRS for SMEs 9.27 a Disclosure, IFRS for SMEs 9.30 a Disclosure
Date of end of reporting period	yyyy-mm-dd	IFRS for SMEs 3.23 c Disclosure
Period covered by financial statements	text	IFRS for SMEs 3.23 c Disclosure
Description of presentation currency	text	IFRS for SMEs 3.23 d Disclosure, IFRS for SMEs 30.26 Disclosure
Level of rounding used in financial statements	text	IFRS for SMEs 3.23 e Disclosure
[210000] Statement of financial position, current/non-current		
Statement of financial position [abstract]		
Assets [abstract]		
Non-current assets [abstract]		
Property, plant and equipment	X _{instant, debit}	IFRS for SMEs 17.31 e Disclosure, IFRS for SMEs 4.11 a Disclosure, IFRS for SMEs 4.2 e Disclosure
Investment property at cost less accumulated depreciation and impairment	X _{instant, debit}	IFRS for SMEs 17.31 e Disclosure, IFRS for SMEs 4.2 ea Disclosure
Investment property at fair value through profit or loss	X _{instant, debit}	IFRS for SMEs 16.10 e Disclosure, IFRS for SMEs 4.2 f Disclosure
Goodwill	X _{instant, debit}	IFRS for SMEs 4.3 Common practice
Intangible assets other than goodwill	X _{instant, debit}	IFRS for SMEs 18.27 e Disclosure, IFRS for SMEs 4.2 g Disclosure
Investments in associates	X _{instant, debit}	IFRS for SMEs 14.12 b Disclosure, IFRS for SMEs 4.2 j Disclosure
Investments in joint ventures	X _{instant, debit}	IFRS for SMEs 15.19 b Disclosure, IFRS for SMEs 4.2 k Disclosure
Non-current biological assets, at cost less accumulated depreciation and impairment	X _{instant, debit}	IFRS for SMEs 4.2 h Disclosure
Non-current biological assets, at fair value	X _{instant, debit}	IFRS for SMEs 4.2 i Disclosure
Trade and other non-current receivables	X _{instant, debit}	IFRS for SMEs 4.11 b Disclosure, IFRS for SMEs 4.2 b Disclosure
Non-current inventories	X _{instant, debit}	IFRS for SMEs 4.2 d Disclosure
Deferred tax assets	X _{instant, debit}	IFRS for SMEs 29.40 e (i) Disclosure, IFRS for SMEs 4.2 o Disclosure
Current tax assets, non-current	X _{instant, debit}	IFRS for SMEs 4.2 n Disclosure
Other non-current financial assets	X _{instant, debit}	IFRS for SMEs 4.2 c Disclosure
Other non-current non-financial assets	X _{instant, debit}	IFRS for SMEs 4.3 Common practice
Non-current non-cash assets pledged as collateral for which transferee has right by contract or custom to sell or repledge collateral	X _{instant, debit}	IFRS for SMEs 11.35 a Disclosure
Total non-current assets	X _{instant, debit}	IFRS for SMEs 4.6 Disclosure
Current assets [abstract]		
Current inventories	X _{instant, debit}	IFRS for SMEs 13.22 b Disclosure, IFRS for SMEs 4.11 c Disclosure, IFRS for SMEs 4.2 d Disclosure
Trade and other current receivables	X _{instant, debit}	IFRS for SMEs 4.11 b Disclosure, IFRS for SMEs 4.2 b Disclosure
Current tax assets, current	X _{instant, debit}	IFRS for SMEs 4.2 n Disclosure
Current biological assets, at cost less accumulated depreciation and impairment	X _{instant, debit}	IFRS for SMEs 4.2 h Disclosure
Current biological assets, at fair value	X _{instant, debit}	IFRS for SMEs 4.2 i Disclosure
Other current financial assets	X _{instant, debit}	IFRS for SMEs 4.2 c Disclosure
Other current non-financial assets	X _{instant, debit}	IFRS for SMEs 4.3 Common practice
Cash and cash equivalents	X _{instant, debit}	IFRS for SMEs 4.2 a Disclosure, IFRS for SMEs 7.20 Disclosure
Current non-cash assets pledged as collateral for which transferee has right by contract or custom to sell or repledge collateral	X _{instant, debit}	IFRS for SMEs 11.35 a Disclosure
Total current assets	X _{instant, debit}	IFRS for SMEs 4.5 Disclosure
Total assets	X _{instant, debit}	IFRS for SMEs 4.3 Disclosure
Equity and liabilities [abstract]		
Equity [abstract]		
Issued capital	X _{instant, credit}	IFRS for SMEs 4.11 f Disclosure

Retained earnings	X _{instant, credit}	IFRS for SMEs 4.11 f Disclosure, IFRS for SMEs 6.5 a Disclosure, IFRS for SMEs 6.5 e Disclosure
Share premium	X _{instant, credit}	IFRS for SMEs 4.11 f Disclosure
Treasury shares	(X) _{instant, debit}	IFRS for SMEs 4.11 f Disclosure
Other equity interest	X _{instant, credit}	IFRS for SMEs 4.11 f Disclosure
Other reserves	X _{instant, credit}	IFRS for SMEs 4.11 f Disclosure
Total equity attributable to owners of parent	X _{instant, credit}	IFRS for SMEs 4.2 r Disclosure
Non-controlling interests	X _{instant, credit}	IFRS for SMEs 4.2 q Disclosure
Total equity	X _{instant, credit}	IFRS for SMEs 35.13 b Disclosure, IFRS for SMEs 4.2 q Disclosure, IFRS for SMEs 6.3 c Disclosure
Liabilities [abstract]		
Non-current liabilities [abstract]		
Non-current provisions [abstract]		
Non-current provisions for employee benefits	X _{instant, credit}	IFRS for SMEs 4.11 e Disclosure
Other non-current provisions	X _{instant, credit}	IFRS for SMEs 4.11 e Disclosure
Total non-current provisions	X _{instant, credit}	IFRS for SMEs 4.2 p Disclosure
Trade and other non-current payables	X _{instant, credit}	IFRS for SMEs 4.11 d Disclosure, IFRS for SMEs 4.2 l Disclosure
Deferred tax liabilities	X _{instant, credit}	IFRS for SMEs 29.40 e (i) Disclosure, IFRS for SMEs 4.2 o Disclosure
Current tax liabilities, non-current	X _{instant, credit}	IFRS for SMEs 4.2 n Disclosure
Other non-current financial liabilities	X _{instant, credit}	IFRS for SMEs 4.2 m Common practice
Non-current portion of non-current borrowings	X _{instant, credit}	IFRS for SMEs 4.3 Common practice
Other non-current non-financial liabilities	X _{instant, credit}	IFRS for SMEs 4.3 Common practice
Total non-current liabilities	X _{instant, credit}	IFRS for SMEs 4.8 Disclosure
Current liabilities [abstract]		
Current provisions [abstract]		
Current provisions for employee benefits	X _{instant, credit}	IFRS for SMEs 4.11 e Disclosure
Other current provisions	X _{instant, credit}	IFRS for SMEs 4.11 e Disclosure
Total current provisions	X _{instant, credit}	IFRS for SMEs 4.2 p Disclosure
Trade and other current payables	X _{instant, credit}	IFRS for SMEs 4.11 d Disclosure, IFRS for SMEs 4.2 l Disclosure
Current tax liabilities, current	X _{instant, credit}	IFRS for SMEs 4.2 n Disclosure
Other current financial liabilities	X _{instant, credit}	IFRS for SMEs 4.2 m Common practice
Current borrowings	X _{instant, credit}	IFRS for SMEs 4.3 Common practice
Current portion of non-current borrowings	X _{instant, credit}	IFRS for SMEs 4.3 Common practice
Other current non-financial liabilities	X _{instant, credit}	IFRS for SMEs 4.3 Common practice
Total current liabilities	X _{instant, credit}	IFRS for SMEs 4.7 Disclosure
Total liabilities	X _{instant, credit}	IFRS for SMEs 4.3 Disclosure
Total equity and liabilities	X _{instant, credit}	IFRS for SMEs 4.3 Disclosure
[220000] Statement of financial position, order of liquidity		
Statement of financial position [abstract]		
Assets [abstract]		
Property, plant and equipment	X _{instant, debit}	IFRS for SMEs 17.31 e Disclosure, IFRS for SMEs 4.11 a Disclosure, IFRS for SMEs 4.2 e Disclosure
Investment property at cost less accumulated depreciation and impairment	X _{instant, debit}	IFRS for SMEs 17.31 e Disclosure, IFRS for SMEs 4.2 ea Disclosure
Investment property at fair value through profit or loss	X _{instant, debit}	IFRS for SMEs 16.10 e Disclosure, IFRS for SMEs 4.2 f Disclosure
Goodwill	X _{instant, debit}	IFRS for SMEs 4.3 Common practice
Intangible assets other than goodwill	X _{instant, debit}	IFRS for SMEs 18.27 e Disclosure, IFRS for SMEs 4.2 g Disclosure
Other financial assets	X _{instant, debit}	IFRS for SMEs 4.2 c Disclosure
Other non-financial assets	X _{instant, debit}	IFRS for SMEs 4.3 Common practice
Investments in associates	X _{instant, debit}	IFRS for SMEs 14.12 b Disclosure, IFRS for SMEs 4.2 j Disclosure
Investments in joint ventures	X _{instant, debit}	IFRS for SMEs 15.19 b Disclosure, IFRS for SMEs 4.2 k Disclosure
Biological assets, at cost less accumulated depreciation and impairment	X _{instant, debit}	IFRS for SMEs 4.2 h Disclosure
Biological assets, at fair value	X _{instant, debit}	IFRS for SMEs 4.2 i Disclosure

Inventories	X _{instant, debit}	IFRS for SMEs 4.2 d Disclosure
Current tax assets	X _{instant, debit}	IFRS for SMEs 4.2 n Disclosure
Deferred tax assets	X _{instant, debit}	IFRS for SMEs 29.40 e (i) Disclosure, IFRS for SMEs 4.2 o Disclosure
Trade and other receivables	X _{instant, debit}	IFRS for SMEs 4.11 b Disclosure, IFRS for SMEs 4.2 b Disclosure
Cash and cash equivalents	X _{instant, debit}	IFRS for SMEs 4.2 a Disclosure, IFRS for SMEs 7.20 Disclosure
Non-cash assets pledged as collateral for which transferee has right by contract or custom to sell or repledge collateral	X _{instant, debit}	IFRS for SMEs 11.35 a Disclosure
Total assets	X _{instant, debit}	IFRS for SMEs 4.3 Disclosure
Equity and liabilities [abstract]		
Equity [abstract]		
Issued capital	X _{instant, credit}	IFRS for SMEs 4.11 f Disclosure
Retained earnings	X _{instant, credit}	IFRS for SMEs 4.11 f Disclosure, IFRS for SMEs 6.5 a Disclosure, IFRS for SMEs 6.5 e Disclosure
Share premium	X _{instant, credit}	IFRS for SMEs 4.11 f Disclosure
Treasury shares	(X) _{instant, debit}	IFRS for SMEs 4.11 f Disclosure
Other equity interest	X _{instant, credit}	IFRS for SMEs 4.11 f Disclosure
Other reserves	X _{instant, credit}	IFRS for SMEs 4.11 f Disclosure
Total equity attributable to owners of parent	X _{instant, credit}	IFRS for SMEs 4.2 r Disclosure
Non-controlling interests	X _{instant, credit}	IFRS for SMEs 4.2 q Disclosure
Total equity	X _{instant, credit}	IFRS for SMEs 35.13 b Disclosure, IFRS for SMEs 4.2 q Disclosure, IFRS for SMEs 6.3 c Disclosure
Liabilities [abstract]		
Trade and other payables	X _{instant, credit}	IFRS for SMEs 4.11 d Disclosure, IFRS for SMEs 4.2 l Disclosure
Provisions [abstract]		
Provisions for employee benefits	X _{instant, credit}	IFRS for SMEs 4.11 e Disclosure
Other provisions	X _{instant, credit}	IFRS for SMEs 21.14 a (i) Disclosure, IFRS for SMEs 4.11 e Disclosure
Total provisions	X _{instant, credit}	IFRS for SMEs 4.2 p Disclosure
Other financial liabilities	X _{instant, credit}	IFRS for SMEs 4.2 m Disclosure
Borrowings	X _{instant, credit}	IFRS for SMEs 4.3 Common practice
Other non-financial liabilities	X _{instant, credit}	IFRS for SMEs 4.3 Common practice
Current tax liabilities	X _{instant, credit}	IFRS for SMEs 4.2 n Disclosure
Deferred tax liabilities	X _{instant, credit}	IFRS for SMEs 29.40 e (i) Disclosure, IFRS for SMEs 4.2 o Disclosure
Total liabilities	X _{instant, credit}	IFRS for SMEs 4.3 Disclosure
Total equity and liabilities	X _{instant, credit}	IFRS for SMEs 4.3 Disclosure
[310000] Income statement, by function of expense		
Profit or loss [abstract]		
Profit (loss) [abstract]		
Revenue	X _{duration, credit}	IFRS for SMEs 23.30 Disclosure, IFRS for SMEs 5.5 a Disclosure
Cost of sales	(X) _{duration, debit}	IFRS for SMEs 5.11 b Disclosure
Gross profit	X _{duration, credit}	IFRS for SMEs 5.11 b Common practice
Other income	X _{duration, credit}	IFRS for SMEs 5.9 Common practice
Distribution costs	(X) _{duration, debit}	IFRS for SMEs 5.11 b Common practice
Administrative expenses	(X) _{duration, debit}	IFRS for SMEs 5.11 b Common practice
Other expense	(X) _{duration, debit}	IFRS for SMEs 5.11 b Common practice
Other gains (losses)	X _{duration, credit}	IFRS for SMEs 5.9 Common practice
Finance income	X _{duration, credit}	IFRS for SMEs 5.9 Common practice
Finance costs	(X) _{duration, debit}	IFRS for SMEs 5.5 b Disclosure
Share of profit (loss) of associates and joint ventures accounted for using equity method	X _{duration, credit}	IFRS for SMEs 5.5 c Disclosure
Profit (loss) before tax	X _{duration, credit}	IFRS for SMEs 5.5 Common practice
Tax income (expense)	(X) _{duration, debit}	IFRS for SMEs 29.39 Disclosure, IFRS for SMEs 5.5 d Disclosure
Profit (loss) from continuing operations	X _{duration, credit}	IFRS for SMEs 5.5 Common practice
Profit (loss) from discontinued operations	X _{duration, credit}	IFRS for SMEs 5.5 e Disclosure
Profit (loss)	X _{duration, credit}	IFRS for SMEs 35.13 c Disclosure, IFRS for SMEs 5.5 f Disclosure, IFRS for

		SMEs 6.3 c (i) Disclosure, IFRS for SMEs 7.7 b Disclosure
Profit (loss), attributable to [abstract]		
Profit (loss), attributable to owners of parent	X _{duration} , credit	IFRS for SMEs 5.6 a (ii) Disclosure
Profit (loss), attributable to non-controlling interests	X _{duration} , credit	IFRS for SMEs 5.6 a (i) Disclosure
[320000] Income statement, by nature of expense		
Profit or loss [abstract]		
Profit (loss) [abstract]		
Revenue	X _{duration} , credit	IFRS for SMEs 23.30 Disclosure, IFRS for SMEs 5.5 a Disclosure
Other income	X _{duration} , credit	IFRS for SMEs 5.9 Common practice
Increase (decrease) in inventories of finished goods and work in progress	(X) _{duration} , debit	IFRS for SMEs 5.11 a Common practice
Other work performed by entity and capitalised	X _{duration} , credit	IFRS for SMEs 5.11 a Common practice
Raw materials and consumables used	(X) _{duration} , debit	IFRS for SMEs 5.11 a Common practice
Employee benefits expense	(X) _{duration} , debit	IFRS for SMEs 5.11 a Common practice
Depreciation and amortisation expense	(X) _{duration} , debit	IFRS for SMEs 5.11 a Common practice
Reversal of impairment loss (impairment loss) recognised in profit or loss	(X) _{duration} , debit	IFRS for SMEs 5.11 a Common practice
Other expenses	(X) _{duration} , debit	IFRS for SMEs 5.11 a Common practice
Other gains (losses)	X _{duration} , credit	IFRS for SMEs 5.9 Common practice
Finance income	X _{duration} , credit	IFRS for SMEs 5.9 Common practice
Finance costs	(X) _{duration} , debit	IFRS for SMEs 5.5 b Disclosure
Share of profit (loss) of associates and joint ventures accounted for using equity method	X _{duration} , credit	IFRS for SMEs 5.5 c Disclosure
Profit (loss) before tax	X _{duration} , credit	IFRS for SMEs 5.5 Common practice
Tax income (expense)	(X) _{duration} , debit	IFRS for SMEs 29.39 Disclosure, IFRS for SMEs 5.5 d Disclosure
Profit (loss) from continuing operations	X _{duration} , credit	IFRS for SMEs 5.5 Common practice
Profit (loss) from discontinued operations	X _{duration} , credit	IFRS for SMEs 5.5 e Disclosure
Profit (loss)	X _{duration} , credit	IFRS for SMEs 35.13 c Disclosure, IFRS for SMEs 5.5 f Disclosure, IFRS for SMEs 6.3 c (i) Disclosure, IFRS for SMEs 7.7 b Disclosure
Profit (loss), attributable to [abstract]		
Profit (loss), attributable to owners of parent	X _{duration} , credit	IFRS for SMEs 5.6 a (ii) Disclosure
Profit (loss), attributable to non-controlling interests	X _{duration} , credit	IFRS for SMEs 5.6 a (i) Disclosure
[410000] Statement of comprehensive income, OCI components presented net of tax		
Statement of comprehensive income [abstract]		
Profit (loss)	X _{duration} , credit	IFRS for SMEs 35.13 c Disclosure, IFRS for SMEs 5.5 f Disclosure, IFRS for SMEs 6.3 c (i) Disclosure, IFRS for SMEs 7.7 b Disclosure
Other comprehensive income [abstract]		
Components of other comprehensive income that will not be reclassified to profit or loss, net of tax [abstract]		
Other comprehensive income, net of tax, exchange differences on translation	X _{duration} , credit	IFRS for SMEs 5.4 b (i) Disclosure, IFRS for SMEs 5.5 g Disclosure
Other comprehensive income, net of tax, actuarial gains (losses) on defined benefit plans	X _{duration} , credit	IFRS for SMEs 5.4 b (ii) Disclosure, IFRS for SMEs 5.5 g Disclosure
Other comprehensive income, net of tax, gains (losses) on revaluation	X _{duration} , credit	IFRS for SMEs 5.4 b (iv) Disclosure, IFRS for SMEs 5.5 g Disclosure
Components of other comprehensive income that will be reclassified to profit or loss, net of tax [abstract]		
Other comprehensive income, net of tax, cash flow hedges	X _{duration} , credit	IFRS for SMEs 5.4 b (iii) Disclosure, IFRS for SMEs 5.5 g Disclosure
Share of other comprehensive income of associates and joint ventures accounted for using equity method, net of tax	X _{duration} , credit	IFRS for SMEs 5.5 h Disclosure
Total other comprehensive income	X _{duration} , credit	IFRS for SMEs 5.4 b Disclosure, IFRS for SMEs 6.3 c (ii) Disclosure
Total comprehensive income	X _{duration} , credit	IFRS for SMEs 5.5 i Disclosure, IFRS for SMEs 6.3 a Disclosure
Comprehensive income attributable to [abstract]		
Comprehensive income, attributable to owners of parent	X _{duration} , credit	IFRS for SMEs 5.6 b (ii) Disclosure, IFRS for SMEs 6.3 a Disclosure
Comprehensive income, attributable to non-controlling interests	X _{duration} , credit	IFRS for SMEs 5.6 b (i) Disclosure, IFRS for SMEs 6.3 a Disclosure
[420000] Statement of comprehensive income, OCI components presented before tax		
Statement of comprehensive income [abstract]		

Profit (loss)	X _{duration, credit}	IFRS for SMEs 35.13 c Disclosure, IFRS for SMEs 5.5 f Disclosure, IFRS for SMEs 6.3 c (i) Disclosure, IFRS for SMEs 7.7 b Disclosure
Components of other comprehensive income that will not be reclassified to profit or loss, before tax [abstract]		
Other comprehensive income, before tax, exchange differences on translation	X _{duration, credit}	IFRS for SMEs 5.4 b (i) Disclosure, IFRS for SMEs 5.5 g Disclosure
Other comprehensive income, before tax, actuarial gains (losses) on defined benefit plans	X _{duration, credit}	IFRS for SMEs 28.41 b Disclosure, IFRS for SMEs 5.4 b (ii) Disclosure, IFRS for SMEs 5.5 g Disclosure
Other comprehensive income, before tax, gains (losses) on revaluation	X _{duration, credit}	IFRS for SMEs 5.4 b (iv) Disclosure, IFRS for SMEs 5.5 g Disclosure
Components of other comprehensive income that will be reclassified to profit or loss, before tax [abstract]		
Other comprehensive income, before tax, cash flow hedges	X _{duration, credit}	IFRS for SMEs 5.4 b (iii) Disclosure, IFRS for SMEs 5.5 g Disclosure
Share of other comprehensive income of associates and joint ventures accounted for using equity method, before tax	X _{duration, credit}	IFRS for SMEs 5.5 h Disclosure
Total other comprehensive income, before tax	X _{duration, credit}	IFRS for SMEs 5.5 Common practice
Income tax relating to components of other comprehensive income	(X) _{duration}	IFRS for SMEs 29.40 a Disclosure
Income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method	(X) _{duration, debit}	IFRS for SMEs 29.40 a Disclosure
Total other comprehensive income	X _{duration, credit}	IFRS for SMEs 5.4 b Disclosure, IFRS for SMEs 6.3 (ii) Disclosure
Total comprehensive income	X _{duration, credit}	IFRS for SMEs 5.5 i Disclosure, IFRS for SMEs 6.3 a Disclosure
Comprehensive income attributable to [abstract]		
Comprehensive income, attributable to owners of parent	X _{duration, credit}	IFRS for SMEs 5.6 b (ii) Disclosure, IFRS for SMEs 6.3 a Disclosure
Comprehensive income, attributable to non-controlling interests	X _{duration, credit}	IFRS for SMEs 5.6 b (i) Disclosure, IFRS for SMEs 6.3 a Disclosure
[510000] Statement of cash flows, direct method		
Statement of cash flows [abstract]		
Cash flows from (used in) operating activities [abstract]		
Classes of cash receipts from operating activities [abstract]		
Receipts from sales of goods and rendering of services	X _{duration, debit}	IFRS for SMEs 7.4 a Example
Receipts from royalties, fees, commissions and other revenue	X _{duration, debit}	IFRS for SMEs 7.4 b Example
Receipts from contracts held for dealing or trading purposes	X _{duration, debit}	IFRS for SMEs 7.4 f Example
Receipts from premiums and claims, annuities and other policy benefits	X _{duration, debit}	IFRS for SMEs 7.4 Example
Other cash receipts from operating activities	X _{duration, debit}	IFRS for SMEs 7.4 Example
Classes of cash payments from operating activities [abstract]		
Payments to suppliers for goods and services	(X) _{duration, credit}	IFRS for SMEs 7.4 c Example
Payments from contracts held for dealing or trading purpose	(X) _{duration, credit}	IFRS for SMEs 7.4 f Example
Payments to and on behalf of employees	(X) _{duration, credit}	IFRS for SMEs 7.4 d Example
Payments for premiums and claims, annuities and other policy benefits	(X) _{duration, credit}	IFRS for SMEs 7.4 Example
Other cash payments from operating activities	(X) _{duration, credit}	IFRS for SMEs 7.4 Example
Dividends paid	(X) _{duration, credit}	IFRS for SMEs 7.15 Disclosure
Dividends received	X _{duration, debit}	IFRS for SMEs 7.15 Disclosure
Interest paid	(X) _{duration, credit}	IFRS for SMEs 7.15 Disclosure
Interest received	X _{duration, debit}	IFRS for SMEs 7.15 Disclosure
Income taxes refund (paid)	(X) _{duration, credit}	IFRS for SMEs 7.17 Disclosure, IFRS for SMEs 7.4 e Example
Other inflows (outflows) of cash	X _{duration, debit}	IFRS for SMEs 7.4 Disclosure
Net cash flows from (used in) operating activities	X _{duration}	IFRS for SMEs 7.4 Disclosure
Cash flows from (used in) investing activities [abstract]		
Cash flows from losing control of subsidiaries or other businesses	X _{duration, debit}	IFRS for SMEs 7.5 d Disclosure
Cash flows used in obtaining control of subsidiaries or other businesses	(X) _{duration, credit}	IFRS for SMEs 7.5 c Disclosure
Other cash receipts from sales of equity or debt instruments of other entities	X _{duration, debit}	IFRS for SMEs 7.5 d Example
Other cash payments to acquire equity or debt instruments of other entities	(X) _{duration, credit}	IFRS for SMEs 7.5 c Example
Other cash receipts from sales of interests in joint ventures	X _{duration, debit}	IFRS for SMEs 7.5 d Example
Other cash payments to acquire interests in joint ventures	(X) _{duration, credit}	IFRS for SMEs 7.5 c Example
Proceeds from sales of property, plant and equipment	X _{duration, debit}	IFRS for SMEs 7.5 b Example
Purchase of property, plant and equipment	(X) _{duration, credit}	IFRS for SMEs 7.5 a Example

Proceeds from sales of intangible assets	X _{duration} , debit	IFRS for SMEs 7.5 b Example
Purchase of intangible assets	(X) _{duration} , credit	IFRS for SMEs 7.5 a Example
Proceeds from sales of other long-term assets	X _{duration} , debit	IFRS for SMEs 7.5 b Example
Purchase of other long-term assets	(X) _{duration} , credit	IFRS for SMEs 7.5 a Example
Cash advances and loans made to other parties	(X) _{duration} , credit	IFRS for SMEs 7.5 e Example
Cash receipts from repayment of advances and loans made to other parties	X _{duration} , debit	IFRS for SMEs 7.5 f Example
Cash payments for futures contracts, forward contracts, option contracts and swap contracts	(X) _{duration} , credit	IFRS for SMEs 7.5 g Example
Cash receipts from futures contracts, forward contracts, option contracts and swap contracts	X _{duration} , debit	IFRS for SMEs 7.5 h Example
Dividends received	X _{duration} , debit	IFRS for SMEs 7.14 Disclosure
Interest paid	(X) _{duration} , credit	IFRS for SMEs 7.14 Disclosure
Interest received	X _{duration} , debit	IFRS for SMEs 7.14 Disclosure
Income taxes refund (paid)	(X) _{duration} , credit	IFRS for SMEs 7.17 Disclosure, IFRS for SMEs 7.4 e Example
Other inflows (outflows) of cash	X _{duration} , debit	IFRS for SMEs 7.5 Disclosure
Net cash flows from (used in) investing activities	X _{duration} , debit	IFRS for SMEs 7.5 Disclosure
Cash flows from (used in) financing activities [abstract]		
Proceeds from issuing shares	X _{duration} , debit	IFRS for SMEs 7.6 a Example
Proceeds from issuing other equity instruments	X _{duration} , debit	IFRS for SMEs 7.6 a Example
Payments to acquire or redeem entity's shares	(X) _{duration} , credit	IFRS for SMEs 7.6 b Example
Payments of other equity instruments	(X) _{duration} , credit	IFRS for SMEs 7.6 Common practice
Proceeds from borrowings	X _{duration} , debit	IFRS for SMEs 7.6 c Example
Repayments of borrowings	(X) _{duration} , credit	IFRS for SMEs 7.6 d Example
Payments of finance lease liabilities	(X) _{duration} , credit	IFRS for SMEs 7.6 e Example
Dividends paid	(X) _{duration} , credit	IFRS for SMEs 7.14 Disclosure
Interest paid	(X) _{duration} , credit	IFRS for SMEs 7.14 Disclosure
Income taxes refund (paid)	(X) _{duration} , credit	IFRS for SMEs 7.17 Disclosure, IFRS for SMEs 7.4 e Example
Other inflows (outflows) of cash	X _{duration} , debit	IFRS for SMEs 7.6 Disclosure
Net cash flows from (used in) financing activities	X _{duration} , debit	IFRS for SMEs 7.6 Disclosure
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	X _{duration} , debit	IFRS for SMEs 7.13 Disclosure
Effect of exchange rate changes on cash and cash equivalents [abstract]		
Effect of exchange rate changes on cash and cash equivalents	X _{duration} , debit	IFRS for SMEs 7.13 Disclosure
Net increase (decrease) in cash and cash equivalents	X _{duration} , debit	IFRS for SMEs 7.20 Disclosure
Cash and cash equivalents at beginning of period	X _{instant} , debit	IFRS for SMEs 4.2 a Disclosure, IFRS for SMEs 7.20 Disclosure
Cash and cash equivalents at end of period	X _{instant} , debit	IFRS for SMEs 4.2 a Disclosure, IFRS for SMEs 7.20 Disclosure
[520000] Statement of cash flows, indirect method		
Statement of cash flows [abstract]		
Cash flows from (used in) operating activities [abstract]		
Profit (loss)	X _{duration} , credit	IFRS for SMEs 35.13 c Disclosure, IFRS for SMEs 5.5 f Disclosure, IFRS for SMEs 6.3 c (i) Disclosure, IFRS for SMEs 7.7 b Disclosure
Adjustments to reconcile profit (loss) [abstract]		
Adjustments for non-cash income tax expense	X _{duration} , debit	IFRS for SMEs F5 Example
Adjustments for non-cash finance costs	X _{duration} , debit	IFRS for SMEs F5 Example
Adjustments for income tax expense	X _{duration} , debit	IFRS for SMEs 7.17 Disclosure
Adjustments for finance costs	X _{duration} , debit	IFRS for SMEs 7.8 c Common practice
Adjustments for decrease (increase) in inventories	X _{duration} , debit	IFRS for SMEs 7.8 a Common practice
Adjustments for decrease (increase) in trade accounts receivable	X _{duration} , debit	IFRS for SMEs 7.8 a Common practice
Adjustments for decrease (increase) in other operating receivables	X _{duration} , debit	IFRS for SMEs 7.8 a Common practice
Adjustments for increase (decrease) in trade accounts payable	X _{duration} , debit	IFRS for SMEs 7.8 a Common practice
Adjustments for increase (decrease) in other operating payables	X _{duration} , debit	IFRS for SMEs 7.8 a Common practice
Adjustments for depreciation and amortisation expense	X _{duration} , debit	IFRS for SMEs 7.8 b Common practice
Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss	X _{duration} , debit	IFRS for SMEs 7.8 b Common practice
Adjustments for provisions	X _{duration} , debit	IFRS for SMEs 7.8 b Common practice
Adjustments for unrealised foreign exchange losses (gains)	X _{duration} , debit	IFRS for SMEs 7.8 b Common practice
Adjustments for share-based payments	X _{duration} , debit	IFRS for SMEs 7.8 b Common practice
Adjustments for fair value losses (gains)	X _{duration} , debit	IFRS for SMEs 7.8 b Common practice
Adjustments for undistributed profits of associates	(X) _{duration} , credit	IFRS for SMEs 7.8 b Common practice

Adjustments for non-controlling interests	X _{duration} , debit	IFRS for SMEs 7.8 b Common practice
Adjustments for accrued expenses (income) not yet paid (received)	(X) _{duration} , credit	IFRS for SMEs 7.8 b Common practice
Other adjustments for non-cash items	X _{duration} , debit	IFRS for SMEs 7.8 b Common practice
Adjustments for losses (gains) on disposal of non-current assets	X _{duration} , debit	IFRS for SMEs 7.8 b Common practice
Other adjustments for which cash effects are investing or financing cash flow	X _{duration} , debit	IFRS for SMEs 7.8 c Common practice
Other adjustments to reconcile profit (loss)	X _{duration} , debit	IFRS for SMEs 7.8 Disclosure
Total adjustments to reconcile profit (loss)	X _{duration} , debit	IFRS for SMEs 7.8 Disclosure
Dividends paid	(X) _{duration} , credit	IFRS for SMEs 7.15 Disclosure
Dividends received	X _{duration} , debit	IFRS for SMEs 7.15 Disclosure
Interest paid	(X) _{duration} , credit	IFRS for SMEs 7.15 Disclosure
Interest received	X _{duration} , debit	IFRS for SMEs 7.15 Disclosure
Income taxes refund (paid)	(X) _{duration} , credit	IFRS for SMEs 7.17 Disclosure, IFRS for SMEs 7.4 e Example
Other inflows (outflows) of cash	X _{duration} , debit	IFRS for SMEs 7.4 Disclosure
Net cash flows from (used in) operating activities	X _{duration}	IFRS for SMEs 7.4 Disclosure
Cash flows from (used in) investing activities [abstract]		
Cash flows from losing control of subsidiaries or other businesses	X _{duration} , debit	IFRS for SMEs 7.5 d Disclosure
Cash flows used in obtaining control of subsidiaries or other businesses	(X) _{duration} , credit	IFRS for SMEs 7.5 c Disclosure
Other cash receipts from sales of equity or debt instruments of other entities	X _{duration} , debit	IFRS for SMEs 7.5 d Example
Other cash payments to acquire equity or debt instruments of other entities	(X) _{duration} , credit	IFRS for SMEs 7.5 c Example
Other cash receipts from sales of interests in joint ventures	X _{duration} , debit	IFRS for SMEs 7.5 d Example
Other cash payments to acquire interests in joint ventures	(X) _{duration} , credit	IFRS for SMEs 7.5 c Example
Proceeds from sales of property, plant and equipment	X _{duration} , debit	IFRS for SMEs 7.5 b Example
Purchase of property, plant and equipment	(X) _{duration} , credit	IFRS for SMEs 7.5 a Example
Proceeds from sales of intangible assets	X _{duration} , debit	IFRS for SMEs 7.5 b Example
Purchase of intangible assets	(X) _{duration} , credit	IFRS for SMEs 7.5 a Example
Proceeds from sales of other long-term assets	X _{duration} , debit	IFRS for SMEs 7.5 b Example
Purchase of other long-term assets	(X) _{duration} , credit	IFRS for SMEs 7.5 a Example
Cash advances and loans made to other parties	(X) _{duration} , credit	IFRS for SMEs 7.5 e Example
Cash receipts from repayment of advances and loans made to other parties	X _{duration} , debit	IFRS for SMEs 7.5 f Example
Cash payments for futures contracts, forward contracts, option contracts and swap contracts	(X) _{duration} , credit	IFRS for SMEs 7.5 g Example
Cash receipts from futures contracts, forward contracts, option contracts and swap contracts	X _{duration} , debit	IFRS for SMEs 7.5 h Example
Dividends received	X _{duration} , debit	IFRS for SMEs 7.14 Disclosure
Interest paid	(X) _{duration} , credit	IFRS for SMEs 7.14 Disclosure
Interest received	X _{duration} , debit	IFRS for SMEs 7.14 Disclosure
Income taxes refund (paid)	(X) _{duration} , credit	IFRS for SMEs 7.17 Disclosure, IFRS for SMEs 7.4 e Example
Other inflows (outflows) of cash	X _{duration} , debit	IFRS for SMEs 7.5 Disclosure
Net cash flows from (used in) investing activities	X _{duration} , debit	IFRS for SMEs 7.5 Disclosure
Cash flows from (used in) financing activities [abstract]		
Proceeds from issuing shares	X _{duration} , debit	IFRS for SMEs 7.6 a Example
Proceeds from issuing other equity instruments	X _{duration} , debit	IFRS for SMEs 7.6 a Example
Payments to acquire or redeem entity's shares	(X) _{duration} , credit	IFRS for SMEs 7.6 b Example
Payments of other equity instruments	(X) _{duration} , credit	IFRS for SMEs 7.6 Common practice
Proceeds from borrowings	X _{duration} , debit	IFRS for SMEs 7.6 c Example
Repayments of borrowings	(X) _{duration} , credit	IFRS for SMEs 7.6 d Example
Payments of finance lease liabilities	(X) _{duration} , credit	IFRS for SMEs 7.6 e Example
Dividends paid	(X) _{duration} , credit	IFRS for SMEs 7.14 Disclosure
Interest paid	(X) _{duration} , credit	IFRS for SMEs 7.14 Disclosure
Income taxes refund (paid)	(X) _{duration} , credit	IFRS for SMEs 7.17 Disclosure, IFRS for SMEs 7.4 e Example
Other inflows (outflows) of cash	X _{duration} , debit	IFRS for SMEs 7.6 Disclosure
Net cash flows from (used in) financing activities	X _{duration} , debit	IFRS for SMEs 7.6 Disclosure
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	X _{duration} , debit	IFRS for SMEs 7.13 Disclosure
Effect of exchange rate changes on cash and cash equivalents [abstract]		
Effect of exchange rate changes on cash and cash equivalents	X _{duration} , debit	IFRS for SMEs 7.13 Disclosure
Net increase (decrease) in cash and cash equivalents	X _{duration} , debit	IFRS for SMEs 7.20 Disclosure
Cash and cash equivalents at beginning of period	X _{instant} , debit	IFRS for SMEs 4.2 a Disclosure, IFRS for SMEs 7.20 Disclosure

Cash and cash equivalents at end of period	X _{instant, debit}	IFRS for SMEs 4.2 a Disclosure, IFRS for SMEs 7.20 Disclosure
[610000] Statement of changes in equity		
Statement of changes in equity [abstract]		
Statement of changes in equity [table]	table	IFRS for SMEs 6.3 Disclosure
Components of equity [axis]	axis	IFRS for SMEs 6.3 Disclosure
Equity [member]	member [default]	IFRS for SMEs 6.3 Disclosure
Equity attributable to owners of parent [member]	member	IFRS for SMEs 6.3 Disclosure
Issued capital [member]	member	IFRS for SMEs 6.3 Disclosure
Share premium [member]	member	IFRS for SMEs 6.3 Disclosure
Treasury shares [member]	member	IFRS for SMEs 6.3 Disclosure
Other equity interest [member]	member	IFRS for SMEs 6.3 Disclosure
Other reserves [member]	member	IFRS for SMEs 4.12 b Disclosure, IFRS for SMEs 6.3 Disclosure
Reserve of exchange differences on translation [member]	member	IFRS for SMEs 6.3 Common practice
Reserve of cash flow hedges [member]	member	IFRS for SMEs 6.3 Common practice
Revaluation surplus [member]	member	IFRS for SMEs 17.15C Disclosure, IFRS for SMEs 6.3 Common practice
Retained earnings [member]	member	IFRS for SMEs 6.3 Disclosure
Non-controlling interests [member]	member	IFRS for SMEs 6.3 Disclosure
Retrospective application and retrospective restatement [axis]	axis	IFRS for SMEs 10.13 b Disclosure, IFRS for SMEs 10.14 c Disclosure, IFRS for SMEs 10.23 b Disclosure, IFRS for SMEs 6.3 b Disclosure
Currently stated [member]	member [default]	IFRS for SMEs 10.13 b Disclosure, IFRS for SMEs 10.14 c Disclosure, IFRS for SMEs 10.23 b Disclosure, IFRS for SMEs 6.3 b Disclosure
Previously stated [member]	member	IFRS for SMEs 10.13 b Disclosure, IFRS for SMEs 10.14 c Disclosure, IFRS for SMEs 10.23 b Disclosure, IFRS for SMEs 6.3 b Disclosure
Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]	member	IFRS for SMEs 10.13 b Disclosure, IFRS for SMEs 10.14 c Disclosure, IFRS for SMEs 10.23 b Disclosure, IFRS for SMEs 6.3 b Disclosure
Increase (decrease) due to changes in accounting policy [member]	member	IFRS for SMEs 10.13 b Disclosure, IFRS for SMEs 10.14 c Disclosure
Increase (decrease) due to changes in accounting policy required by IFRS for SMEs [member]	member	IFRS for SMEs 10.13 b Disclosure, IFRS for SMEs 10.13 c Disclosure
Increase (decrease) due to voluntary changes in accounting policy [member]	member	IFRS for SMEs 10.14 c Disclosure
Increase (decrease) due to corrections of prior period errors [member]	member	IFRS for SMEs 10.23 b Disclosure, IFRS for SMEs 10.23 c Disclosure
Statement of changes in equity [line items]	line items	
Equity at beginning of period	X _{instant, credit}	IFRS for SMEs 35.13 b Disclosure, IFRS for SMEs 4.2 q Disclosure, IFRS for SMEs 6.3 c Disclosure
Changes in equity [abstract]		
Comprehensive income [abstract]		
Profit (loss)	X _{duration, credit}	IFRS for SMEs 35.13 c Disclosure, IFRS for SMEs 5.5 f Disclosure, IFRS for SMEs 6.3 c (i) Disclosure, IFRS for SMEs 7.7 b Disclosure
Other comprehensive income	X _{duration, credit}	IFRS for SMEs 5.4 b Disclosure, IFRS for SMEs 6.3 c (ii) Disclosure
Total comprehensive income	X _{duration, credit}	IFRS for SMEs 5.5 i Disclosure, IFRS for SMEs 6.3 a Disclosure
Issue of equity	X _{duration, credit}	IFRS for SMEs 6.3 c (iii) Disclosure
Dividends recognised as distributions to owners	(X) _{duration, debit}	IFRS for SMEs 6.3 c (iii) Disclosure
Increase through other contributions by owners, equity	X _{duration, credit}	IFRS for SMEs 6.3 c (iii) Disclosure
Decrease through other distributions to owners, equity	(X) _{duration, debit}	IFRS for SMEs 6.3 c (iii) Disclosure
Increase (decrease) through other changes, equity	X _{duration, credit}	IFRS for SMEs 6.3 c Disclosure
Increase (decrease) through treasury share transactions, equity	X _{duration, credit}	IFRS for SMEs 6.3 c (iii) Disclosure
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity	X _{duration, credit}	IFRS for SMEs 6.3 c (iii) Disclosure
Increase (decrease) through share-based payment transactions, equity	X _{duration, credit}	IFRS for SMEs 6.3 c (iii) Disclosure
Total increase (decrease) in equity	X _{duration, credit}	IFRS for SMEs 6.3 c Disclosure

Equity at end of period	X _{instant} , credit	IFRS for SMEs 35.13 b Disclosure, IFRS for SMEs 4.2 q Disclosure, IFRS for SMEs 6.3 c Disclosure
[650000] Statement of income and retained earnings, additional disclosures		
Statement of income and retained earnings, additional disclosures [abstract]		
Retained earnings at beginning of period	X _{instant} , credit	IFRS for SMEs 4.11 f Disclosure, IFRS for SMEs 6.5 a Disclosure, IFRS for SMEs 6.5 e Disclosure
Dividends declared and paid or payable	(X) _{duration} , debit	IFRS for SMEs 6.5 b Disclosure
Increase (decrease) through corrections of errors, retained earnings	X _{duration} , credit	IFRS for SMEs 6.5 c Disclosure
Increase (decrease) through changes in accounting policies, retained earnings	X _{duration} , credit	IFRS for SMEs 6.5 d Disclosure
Retained earnings at end of period	X _{instant} , credit	IFRS for SMEs 4.11 f Disclosure, IFRS for SMEs 6.5 a Disclosure, IFRS for SMEs 6.5 e Disclosure
[800100] Notes - Subclassifications of assets, liabilities and equities		
Subclassifications of assets, liabilities and equities [abstract]		
Property, plant and equipment [abstract]		
Land and buildings [abstract]		
Land	X _{instant} , debit	IFRS for SMEs 4.11 a Common practice
Buildings	X _{instant} , debit	IFRS for SMEs 4.11 a Common practice
Total land and buildings	X _{instant} , debit	IFRS for SMEs 4.11 a Common practice
Machinery	X _{instant} , debit	IFRS for SMEs 4.11 a Common practice
Vehicles [abstract]		
Ships	X _{instant} , debit	IFRS for SMEs 4.11 a Common practice
Aircraft	X _{instant} , debit	IFRS for SMEs 4.11 a Common practice
Motor vehicles	X _{instant} , debit	IFRS for SMEs 4.11 a Common practice
Total vehicles	X _{instant} , debit	IFRS for SMEs 4.11 a Common practice
Fixtures and fittings	X _{instant} , debit	IFRS for SMEs 4.11 a Common practice
Office equipment	X _{instant} , debit	IFRS for SMEs 4.11 a Common practice
Tangible exploration and evaluation assets	X _{instant} , debit	IFRS for SMEs 4.11 a Common practice
Construction in progress	X _{instant} , debit	IFRS for SMEs 4.11 a Common practice
Other property, plant and equipment	X _{instant} , debit	IFRS for SMEs 4.11 a Common practice
Total property, plant and equipment	X _{instant} , debit	IFRS for SMEs 17.31 e Disclosure, IFRS for SMEs 4.11 a Disclosure, IFRS for SMEs 4.2 e Disclosure
Intangible assets and goodwill [abstract]		
Intangible assets other than goodwill [abstract]		
Brand names	X _{instant} , debit	IFRS for SMEs 4.11 Common practice
Intangible exploration and evaluation assets	X _{instant} , debit	IFRS for SMEs 4.11 Common practice
Mastheads and publishing titles	X _{instant} , debit	IFRS for SMEs 4.11 Common practice
Computer software	X _{instant} , debit	IFRS for SMEs 4.11 Common practice
Licences and franchises	X _{instant} , debit	IFRS for SMEs 4.11 Common practice
Copyrights, patents and other industrial property rights, service and operating rights	X _{instant} , debit	IFRS for SMEs 4.11 Common practice
Recipes, formulae, models, designs and prototypes	X _{instant} , debit	IFRS for SMEs 4.11 Common practice
Intangible assets under development	X _{instant} , debit	IFRS for SMEs 4.11 Common practice
Service concession arrangements, classified as intangible assets	X _{instant} , debit	IFRS for SMEs 34.15 Common practice
Other intangible assets	X _{instant} , debit	IFRS for SMEs 4.11 Common practice
Total intangible assets other than goodwill	X _{instant} , debit	IFRS for SMEs 18.27 e Disclosure, IFRS for SMEs 4.2 g Disclosure
Goodwill	X _{instant} , debit	IFRS for SMEs 4.3 Common practice
Total intangible assets and goodwill	X _{instant} , debit	IFRS for SMEs 4.3 Common practice
Classes of current inventories [abstract]		
Current inventories held for sale	X _{instant} , debit	IFRS for SMEs 4.11 c (i) Disclosure
Current work in progress	X _{instant} , debit	IFRS for SMEs 4.11 c (ii) Disclosure
Current materials and supplies to be consumed in production process or rendering services	X _{instant} , debit	IFRS for SMEs 4.11 c (iii) Disclosure
Total current inventories	X _{instant} , debit	IFRS for SMEs 13.22 b Disclosure, IFRS for SMEs 4.11 c Disclosure, IFRS for SMEs 4.2 d Disclosure
Trade and other non-current receivables [abstract]		
Non-current receivables due from related parties	X _{instant} , debit	IFRS for SMEs 4.11 b Disclosure
Non-current receivables due from other parties	X _{instant} , debit	IFRS for SMEs 4.11 b Disclosure
Non-current receivables arising from accrued income not yet billed	X _{instant} , debit	IFRS for SMEs 4.11 b Disclosure

Total trade and other non-current receivables	X _{instant, debit}	IFRS for SMEs 4.11 b Disclosure, IFRS for SMEs 4.2 b Disclosure
Trade and other current receivables [abstract]		
Current receivables due from related parties	X _{instant, debit}	IFRS for SMEs 4.11 b Disclosure
Current receivables due from other parties	X _{instant, debit}	IFRS for SMEs 4.11 b Disclosure
Current receivables arising from accrued income not yet billed	X _{instant, debit}	IFRS for SMEs 4.11 b Disclosure
Total trade and other current receivables	X _{instant, debit}	IFRS for SMEs 4.11 b Disclosure, IFRS for SMEs 4.2 b Disclosure
Trade and other receivables [abstract]		
Receivables due from related parties	X _{instant, debit}	IFRS for SMEs 4.11 b Disclosure
Receivables due from other parties	X _{instant, debit}	IFRS for SMEs 4.11 b Disclosure
Receivables arising from accrued income not yet billed	X _{instant, debit}	IFRS for SMEs 4.11 b Disclosure
Total trade and other receivables	X _{instant, debit}	IFRS for SMEs 4.11 b Disclosure, IFRS for SMEs 4.2 b Disclosure
Cash and cash equivalents [abstract]		
Cash [abstract]		
Cash on hand	X _{instant, debit}	IFRS for SMEs 7.20 Common practice
Balances with banks	X _{instant, debit}	IFRS for SMEs 7.20 Common practice
Total cash	X _{instant, debit}	IFRS for SMEs 7.20 Common practice
Cash equivalents [abstract]		
Short-term deposits, classified as cash equivalents	X _{instant, debit}	IFRS for SMEs 7.20 Common practice
Short-term investments, classified as cash equivalents	X _{instant, debit}	IFRS for SMEs 7.20 Common practice
Other banking arrangements, classified as cash equivalents	X _{instant, debit}	IFRS for SMEs 7.20 Common practice
Total cash equivalents	X _{instant, debit}	IFRS for SMEs 7.20 Common practice
Other cash and cash equivalents	X _{instant, debit}	IFRS for SMEs 7.20 Common practice
Total cash and cash equivalents	X _{instant, debit}	IFRS for SMEs 4.2 a Disclosure, IFRS for SMEs 7.20 Disclosure
Classes of other provisions [abstract]		
Warranty provision [abstract]		
Non-current warranty provision	X _{instant, credit}	IFRS for SMEs 21A.4 Example
Current warranty provision	X _{instant, credit}	IFRS for SMEs 21A.4 Example
Total warranty provision	X _{instant, credit}	IFRS for SMEs 21A.4 Example
Restructuring provision [abstract]		
Non-current restructuring provision	X _{instant, credit}	IFRS for SMEs 21A.3 Example
Current restructuring provision	X _{instant, credit}	IFRS for SMEs 21A.3 Example
Total restructuring provision	X _{instant, credit}	IFRS for SMEs 21A.3 Example
Legal proceedings provision [abstract]		
Non-current legal proceedings provision	X _{instant, credit}	IFRS for SMEs 21A.9 Example
Current legal proceedings provision	X _{instant, credit}	IFRS for SMEs 21A.9 Example
Total legal proceedings provision	X _{instant, credit}	IFRS for SMEs 21A.9 Example
Refunds provision [abstract]		
Non-current refunds provision	X _{instant, credit}	IFRS for SMEs 21A.5 Example
Current refunds provision	X _{instant, credit}	IFRS for SMEs 21A.5 Example
Total refunds provision	X _{instant, credit}	IFRS for SMEs 21A.5 Example
Onerous contracts provision [abstract]		
Non-current onerous contracts provision	X _{instant, credit}	IFRS for SMEs 21A.2 Example
Current onerous contracts provision	X _{instant, credit}	IFRS for SMEs 21A.2 Example
Total onerous contracts provision	X _{instant, credit}	IFRS for SMEs 21A.2 Example
Miscellaneous other provisions [abstract]		
Non-current miscellaneous other provisions	X _{instant, credit}	IFRS for SMEs 4.11 e Common practice
Current miscellaneous other provisions	X _{instant, credit}	IFRS for SMEs 4.11 e Common practice
Total miscellaneous other provisions	X _{instant, credit}	IFRS for SMEs 4.11 e Common practice
Other provisions [abstract]		
Other non-current provisions	X _{instant, credit}	IFRS for SMEs 4.11 e Disclosure
Other current provisions	X _{instant, credit}	IFRS for SMEs 4.11 e Disclosure
Total other provisions	X _{instant, credit}	IFRS for SMEs 21.14 a (i) Disclosure, IFRS for SMEs 4.11 e Disclosure
Trade and other non-current payables [abstract]		
Non-current trade payables	X _{instant, credit}	IFRS for SMEs 4.11 d Disclosure
Non-current payables to related parties	X _{instant, credit}	IFRS for SMEs 4.11 d Disclosure

Deferred income classified as non-current	X _{instant, credit}	IFRS for SMEs 4.11 d Disclosure
Accruals classified as non-current	X _{instant, credit}	IFRS for SMEs 4.11 d Disclosure
Total trade and other non-current payables	X _{instant, credit}	IFRS for SMEs 4.11 d Disclosure, IFRS for SMEs 4.2 l Disclosure
Trade and other current payables [abstract]		
Current trade payables	X _{instant, credit}	IFRS for SMEs 4.11 d Disclosure
Current payables to related parties	X _{instant, credit}	IFRS for SMEs 4.11 d Disclosure
Deferred income classified as current	X _{instant, credit}	IFRS for SMEs 4.11 d Disclosure
Accruals classified as current	X _{instant, credit}	IFRS for SMEs 4.11 d Disclosure
Total trade and other current payables	X _{instant, credit}	IFRS for SMEs 4.11 d Disclosure, IFRS for SMEs 4.2 l Disclosure
Trade and other payables [abstract]		
Trade payables	X _{instant, credit}	IFRS for SMEs 4.11 d Disclosure
Payables to related parties	X _{instant, credit}	IFRS for SMEs 4.11 d Disclosure
Deferred income	X _{instant, credit}	IFRS for SMEs 4.11 d Disclosure
Accruals	X _{instant, credit}	IFRS for SMEs 4.11 d Disclosure
Total trade and other payables	X _{instant, credit}	IFRS for SMEs 4.11 d Disclosure, IFRS for SMEs 4.2 l Disclosure
Categories of non-current financial assets and non-current financial liabilities [abstract]		
Non-current financial assets at fair value through profit or loss	X _{instant, debit}	IFRS for SMEs 11.41 a Disclosure
Non-current financial assets that are debt instruments, at amortised cost	X _{instant, debit}	IFRS for SMEs 11.41 b Disclosure
Non-current financial assets that are equity instruments, at cost	X _{instant, debit}	IFRS for SMEs 11.41 c Disclosure
Non-current financial liabilities at fair value through profit or loss	X _{instant, credit}	IFRS for SMEs 11.41 d Disclosure
Non-current financial liabilities at amortised cost	X _{instant, credit}	IFRS for SMEs 11.41 e Disclosure
Non-current loan commitments, at cost	X _{instant, credit}	IFRS for SMEs 11.41 f Disclosure
Categories of current financial assets and current financial liabilities [abstract]		
Current financial assets at fair value through profit or loss	X _{instant, debit}	IFRS for SMEs 11.41 a Disclosure
Current financial assets that are debt instruments, at amortised cost	X _{instant, debit}	IFRS for SMEs 11.41 b Disclosure
Current financial assets that are equity instruments, at cost	X _{instant, debit}	IFRS for SMEs 11.41 c Disclosure
Current financial liabilities at fair value through profit or loss	X _{instant, credit}	IFRS for SMEs 11.41 d Disclosure
Current financial liabilities at amortised cost	X _{instant, credit}	IFRS for SMEs 11.41 e Disclosure
Current loan commitments, at cost	X _{instant, credit}	IFRS for SMEs 11.41 f Disclosure
Categories of financial assets and financial liabilities [abstract]		
Financial assets at fair value through profit or loss	X _{instant, debit}	IFRS for SMEs 11.41 a Disclosure
Financial assets that are debt instruments, at amortised cost	X _{instant, debit}	IFRS for SMEs 11.41 b Disclosure
Financial assets that are equity instruments, at cost	X _{instant, debit}	IFRS for SMEs 11.41 c Disclosure
Financial liabilities at fair value through profit or loss	X _{instant, credit}	IFRS for SMEs 11.41 d Disclosure
Financial liabilities at amortised cost	X _{instant, credit}	IFRS for SMEs 11.41 e Disclosure
Loan commitments, at cost	X _{instant, credit}	IFRS for SMEs 11.41 f Disclosure
Other reserves [abstract]		
Reserve of exchange differences on translation	X _{instant, credit}	IFRS for SMEs 30.25 b Disclosure, IFRS for SMEs 4.3 Common practice
Reserve of cash flow hedges	X _{instant, credit}	IFRS for SMEs 4.3 Common practice
Revaluation surplus	X _{instant, credit}	IFRS for SMEs 17.15C Disclosure
Total other reserves	X _{instant, credit}	IFRS for SMEs 4.11 f Disclosure
[800200] Notes - Analysis of income and expense		
Analysis of income and expense [abstract]		
Revenue [abstract]		
Revenue from sale of goods	X _{duration, credit}	IFRS for SMEs 23.30 b (i) Disclosure
Revenue from rendering of services	X _{duration, credit}	IFRS for SMEs 23.30 b (ii) Disclosure
Revenue from construction contracts	X _{duration, credit}	IFRS for SMEs 23.30 b (viii) Disclosure, IFRS for SMEs 23.31 a Disclosure
Royalty income	X _{duration, credit}	IFRS for SMEs 23.30 b (iv) Disclosure
Interest income	X _{duration, credit}	IFRS for SMEs 23.30 b (iii) Disclosure
Dividend income	X _{duration, credit}	IFRS for SMEs 23.30 b (v) Disclosure
Revenue from commissions	X _{duration, credit}	IFRS for SMEs 23.30 b (vi) Disclosure
Income from government grants	X _{duration, credit}	IFRS for SMEs 23.30 b (vii) Disclosure, IFRS for SMEs 24.6 a Disclosure
Revenue from franchise fees	X _{duration, credit}	IFRS for SMEs 23A.25 Example
Other revenue	X _{duration, credit}	IFRS for SMEs 23.30 b (viii) Disclosure

Total revenue	X _{duration, credit}	IFRS for SMEs 23.30 Disclosure, IFRS for SMEs 5.5 a Disclosure
Classes of employee benefits expense [abstract]		
Wages and salaries	X _{duration, debit}	IFRS for SMEs 28.4 Common practice
Social security contributions	X _{duration, debit}	IFRS for SMEs 28.4 Common practice
Other short-term employee benefits	X _{duration, debit}	IFRS for SMEs 28.4 Common practice
Post-employment benefit expense, defined contribution plans	X _{duration, debit}	IFRS for SMEs 28.40 Disclosure
Post-employment benefit expense, defined benefit plans	X _{duration, debit}	IFRS for SMEs 28.41 g (i) Disclosure
Termination benefits expense	X _{duration, debit}	IFRS for SMEs 28.1 Common practice
Other long-term employee benefits	X _{duration, debit}	IFRS for SMEs 28.1 Common practice
Other employee expense	X _{duration, debit}	IFRS for SMEs 28.1 Common practice
Total employee benefits expense	X _{duration, debit}	IFRS for SMEs 5.11 a Common practice
[810000] Notes - Corporate information and statement of IFRS compliance		
Disclosure of notes and other explanatory information [text block]	text block	IFRS for SMEs 3.17 e Disclosure
Name of reporting entity or other means of identification	text	IFRS for SMEs 3.23 a Disclosure
Domicile of entity	text	IFRS for SMEs 3.24 a Disclosure
Legal form of entity	text	IFRS for SMEs 3.24 a Disclosure
Country of incorporation	text	IFRS for SMEs 3.24 a Disclosure
Address of entity's registered office	text	IFRS for SMEs 3.24 a Disclosure
Principal place of business	text	IFRS for SMEs 3.24 a Disclosure
Description of nature of entity's operations and principal activities	text	IFRS for SMEs 3.24 b Disclosure
Name of parent entity	text	IFRS for SMEs 33.5 Disclosure
Name of ultimate parent of group	text	IFRS for SMEs 33.5 Disclosure
Statement of compliance with IFRS for SMEs [text block]	text block	IFRS for SMEs 3.3 Disclosure, IFRS for SMEs 8.4 a Disclosure
Management conclusion on fair presentation as consequence of departure	text	IFRS for SMEs 3.5 a Disclosure
Explanation of departure from IFRS for SMEs	text	IFRS for SMEs 3.5 b Disclosure, IFRS for SMEs 3.5 c Disclosure
Explanation of nature of requirement in IFRS for SMEs and conclusion why requirement is in conflict with objective of financial statements	text	IFRS for SMEs 3.7 a Disclosure
Explanation of adjustments that would be necessary to achieve fair presentation	text	IFRS for SMEs 3.7 b Disclosure
Disclosure of uncertainties of entity's ability to continue as going concern [text block]	text block	IFRS for SMEs 3.9 Disclosure
Explanation of fact and basis for preparation of financial statements when not going concern basis	text	IFRS for SMEs 3.9 Disclosure
Explanation of why entity not regarded as going concern	text	IFRS for SMEs 3.9 Disclosure
Description of reason for using longer or shorter reporting period	text	IFRS for SMEs 3.10 a Disclosure, IFRS for SMEs 3.10 b Disclosure
Description of fact that amounts presented in financial statements are not entirely comparable	text	IFRS for SMEs 3.10 c Disclosure
Disclosure of reclassifications or changes in presentation [text block]	text block	IFRS for SMEs 3.12 Disclosure
Disclosure of reclassifications or changes in presentation [abstract]		
Disclosure of reclassifications or changes in presentation [table]	table	IFRS for SMEs 3.12 Disclosure
Reclassified items [axis]	axis	IFRS for SMEs 3.12 Disclosure
Reclassified items [member]	member [default]	IFRS for SMEs 3.12 Disclosure
Disclosure of reclassifications or changes in presentation [line items]	line items	
Description of nature of reclassifications or changes in presentation	text	IFRS for SMEs 3.12 a Disclosure
Amount of reclassifications or changes in presentation	X _{duration}	IFRS for SMEs 3.12 b Disclosure
Description of reason for reclassifications or changes in presentation	text	IFRS for SMEs 3.12 c Disclosure
Description of reason why reclassification of comparative amounts is impracticable	text	IFRS for SMEs 3.13 Disclosure
Disclosure of summary of significant accounting policies [text block]	text block	IFRS for SMEs 8.4 b Disclosure
Explanation of measurement bases used in preparing financial statements [text block]	text block	IFRS for SMEs 8.5 a Disclosure
Description of other accounting policies relevant to understanding of financial statements [text block]	text block	IFRS for SMEs 8.5 b Disclosure
Explanation of management judgements in applying entity's accounting policies with significant effect on recognised amounts	text	IFRS for SMEs 8.6 Disclosure
Description of basis for preparing and presenting information not required by IFRS for SMEs	text	IFRS for SMEs 3.25 Disclosure
Explanation of sources of estimation uncertainty with significant risk of causing material adjustment	text	IFRS for SMEs 8.7 Disclosure
Disclosure of assets and liabilities with significant risk of material adjustment [text block]	text block	IFRS for SMEs 8.7 Disclosure
Disclosure of assets and liabilities with significant risk of material adjustment [abstract]		
Disclosure of assets and liabilities with significant risk of material adjustment [table]	table	IFRS for SMEs 8.7 Disclosure
Assets and liabilities [axis]	axis	IFRS for SMEs 8.7 Disclosure
Assets and liabilities [member]	member [default]	IFRS for SMEs 8.7 Disclosure
Disclosure of assets and liabilities with significant risk of material adjustment [line items]	line items	

Description of nature of assets with significant risk of material adjustments within next financial year	text	IFRS for SMEs 8.7 a Disclosure
Description of nature of liabilities with significant risk of material adjustments within next financial year	text	IFRS for SMEs 8.7 a Disclosure
Assets with significant risk of material adjustments within next financial year	X _{instant, debit}	IFRS for SMEs 8.7 b Disclosure
Liabilities with significant risk of material adjustments within next financial year	X _{instant, credit}	IFRS for SMEs 8.7 b Disclosure
Statement that fair value of assets other than cash to be distributed to owners cannot be measured reliably without undue cost or effort	text	IFRS for SMEs 22.20 Disclosure
Description of reasons why reliable fair value measurement of assets other than cash to be distributed to owners would involve undue cost or effort	text	IFRS for SMEs 22.20 Disclosure
[811000] Notes - Accounting policies, changes in accounting estimates and errors		
Disclosure of changes in accounting policies, accounting estimates and errors [text block]	text block	IFRS for SMEs - 10 Scope of this section Disclosure
Disclosure of initial application of amendment to IFRS for SMEs [text block]	text block	IFRS for SMEs 10.13 a Disclosure
Disclosure of voluntary change in accounting policy [text block]	text block	IFRS for SMEs 10.14 Disclosure
Explanation of reason why it is impracticable to determine amounts of adjustments related to change in accounting policy	text	IFRS for SMEs 10.13 d Disclosure, IFRS for SMEs 10.14 d Disclosure
Disclosure of changes in accounting estimates [text block]	text block	IFRS for SMEs 10.18 Disclosure
Disclosure of changes in accounting estimates [abstract]		
Disclosure of changes in accounting estimates [table]	table	IFRS for SMEs 10.18 Disclosure
Accounting estimates [axis]	axis	IFRS for SMEs 10.18 Disclosure
Accounting estimates [member]	member [default]	IFRS for SMEs 10.18 Disclosure
Disclosure of changes in accounting estimates [line items]	line items	
Description of nature of change in accounting estimate [text block]	text block	IFRS for SMEs 10.18 Disclosure
Increase (decrease) in accounting estimate	X _{duration}	IFRS for SMEs 10.18 Disclosure
Description of fact that amount of change in accounting estimate is impracticable [text block]	text block	IFRS for SMEs 10.18 Disclosure
Description of nature of accounting errors in prior periods [text block]	text block	IFRS for SMEs 10.23 a Disclosure
Explanation of reason why it is impracticable to determine amounts for correction related to prior period errors	text	IFRS for SMEs 10.23 d Disclosure
[815000] Notes - Events after reporting period		
Disclosure of events after reporting period [text block]	text block	IFRS for SMEs - 32 Disclosure Disclosure
Explanation of body of authorisation	text	IFRS for SMEs 32.9 Disclosure
Date of authorisation for issue of financial statements	yyyy-mm-dd	IFRS for SMEs 32.9 Disclosure
Explanation of fact that entity's owners or others have power to amend financial statements after issue	text	IFRS for SMEs 32.9 Disclosure
Disclosure of non-adjusting events after reporting period [text block]	text block	IFRS for SMEs 32.10 Disclosure
Disclosure of non-adjusting events after reporting period [abstract]		
Disclosure of non-adjusting events after reporting period [table]	table	IFRS for SMEs 32.10 Disclosure
Non-adjusting events after reporting period [axis]	axis	IFRS for SMEs 32.10 Disclosure
Non-adjusting events after reporting period [member]	member [default]	IFRS for SMEs 32.10 Disclosure
Major business combination [member]	member	IFRS for SMEs 32.11 a Example
Disposal of major subsidiary [member]	member	IFRS for SMEs 32.11 a Example
Announcement of plan to discontinue operation [member]	member	IFRS for SMEs 32.11 b Example
Major purchases of assets [member]	member	IFRS for SMEs 32.11 c Example
Other disposals of assets [member]	member	IFRS for SMEs 32.11 c Example
Expropriation of major assets by government [member]	member	IFRS for SMEs 32.11 c Example
Destruction of major production plant [member]	member	IFRS for SMEs 32.11 d Example
Announcing or commencing implementation of major restructuring [member]	member	IFRS for SMEs 32.11 e Example
Issues or repurchases of entity's debt or equity instruments [member]	member	IFRS for SMEs 32.11 f Example
Abnormally large changes in asset prices or foreign exchange rates [member]	member	IFRS for SMEs 32.11 g Example
Changes in tax rates or tax laws enacted or announced [member]	member	IFRS for SMEs 32.11 h Example
Entering into significant commitments or contingent liabilities [member]	member	IFRS for SMEs 32.11 i Example
Commencement of major litigation [member]	member	IFRS for SMEs 32.11 j Example
Disclosure of non-adjusting events after reporting period [line items]	line items	
Description of nature of non-adjusting event after reporting period	text	IFRS for SMEs 32.10 a Disclosure
Explanation of financial effect of non-adjusting event after reporting period [text block]	text block	IFRS for SMEs 32.10 b Disclosure
[816000] Notes - Hyperinflationary reporting		
Disclosure of hyperinflationary reporting [text block]	text block	IFRS for SMEs - 31 Disclosures Disclosure
Explanation of fact that financial statements and corresponding figures for previous periods have been restated for changes in general purchasing power of functional currency	text	IFRS for SMEs 31.15 a Disclosure

Description of identity of price index	text	IFRS for SMEs 31.15 b Disclosure
Level of price index	X.XX _{instant}	IFRS for SMEs 31.15 b Disclosure
Price index movements	X.XX _{duration}	IFRS for SMEs 31.15 b Disclosure
Gains (losses) on net monetary position	X _{duration, credit}	IFRS for SMEs 31.15 c Disclosure
[817000] Notes - Business combinations		
Disclosure of business combinations [text block]	text block	IFRS for SMEs - 19 Disclosures Disclosure
Disclosure of detailed information about business combinations [text block]	text block	IFRS for SMEs 19.25 Example
Disclosure of detailed information about business combination [abstract]		
Disclosure of detailed information about business combination [table]	table	IFRS for SMEs 19.25 Disclosure
Business combinations [axis]	axis	IFRS for SMEs 19.25 Disclosure
Entity's total for business combinations [member]	member [default]	IFRS for SMEs 19.25 Disclosure
Business combinations [member]	member	IFRS for SMEs 19.25 Disclosure
Disclosure of detailed information about business combination [line items]	line items	
Name of acquiree	text	IFRS for SMEs 19.25 a Disclosure
Description of acquiree	text	IFRS for SMEs 19.25 a Disclosure
Date of acquisition	yyyy-mm-dd	IFRS for SMEs 19.25 b Disclosure
Percentage of voting equity interests acquired	X.XX _{instant}	IFRS for SMEs 19.25 c Disclosure
Cost of business combination	X _{duration, debit}	IFRS for SMEs 19.25 d Disclosure
Description of components of cost of business combination	text	IFRS for SMEs 19.25 d Disclosure
Amounts recognised as of acquisition date for each major class of assets acquired and liabilities assumed [abstract]		
Financial assets recognised as of acquisition date	X _{instant, debit}	IFRS for SMEs 19.25 e Example
Inventory recognised as of acquisition date	X _{instant, debit}	IFRS for SMEs 19.25 e Example
Property, plant and equipment recognised as of acquisition date	X _{instant, debit}	IFRS for SMEs 19.25 e Example
Identifiable intangible assets recognised as of acquisition date	X _{instant, debit}	IFRS for SMEs 19.25 e Example
Financial liabilities recognised as of acquisition date	(X) _{instant, credit}	IFRS for SMEs 19.25 e Example
Contingent liabilities recognised as of acquisition date	(X) _{instant, credit}	IFRS for SMEs 19.25 e Example
Net identifiable assets acquired (liabilities assumed)	X _{instant, debit}	IFRS for SMEs 19.25 e Example
Gain recognised in business combination where acquirer's interest in net fair value of identifiable assets, liabilities and provisions for contingent liabilities exceeds cost of business combination	X _{duration, credit}	IFRS for SMEs 19.25 f Disclosure
Description of line item in statement of comprehensive income in which gain in business combination where acquirer's interest in net fair value of identifiable assets, liabilities and provisions for contingent liabilities exceeds cost of business combination is recognised	text	IFRS for SMEs 19.25 f Disclosure
Description of factors that make up goodwill recognised	text	IFRS for SMEs 19.25 g Disclosure
Useful lives, goodwill	text	IFRS for SMEs 19.26 Disclosure
Reconciliation of changes in goodwill [abstract]		
Goodwill at beginning of period	X _{instant, debit}	IFRS for SMEs 4.3 Common practice
Changes in goodwill [abstract]		
Additional recognition, goodwill	X _{duration, debit}	IFRS for SMEs 19.26 a Disclosure
Increase (decrease) through net exchange differences, goodwill	X _{duration, debit}	IFRS for SMEs 19.26 d Disclosure
Increase (decrease) through other changes, goodwill	X _{duration, debit}	IFRS for SMEs 19.26 d Disclosure
Impairment loss recognised in profit or loss, goodwill	(X) _{duration}	IFRS for SMEs 19.26 b Disclosure
Amortisation, goodwill	(X) _{duration}	IFRS for SMEs 19.26 d Disclosure
Decrease through disposal of previously acquired businesses, goodwill	(X) _{duration, credit}	IFRS for SMEs 19.26 c Disclosure
Total increase (decrease) in goodwill	X _{duration, debit}	IFRS for SMEs 19.26 Disclosure
Goodwill at end of period	X _{instant, debit}	IFRS for SMEs 4.3 Common practice
[818000] Notes - Related party		
Disclosure of related party [text block]	text block	IFRS for SMEs - 33 Disclosures Disclosure
Name of parent entity	text	IFRS for SMEs 33.5 Disclosure
Name of ultimate parent of group	text	IFRS for SMEs 33.5 Disclosure
Name of most senior parent entity producing publicly available financial statements	text	IFRS for SMEs 33.5 Disclosure
Explanation of relationships between parent and subsidiaries	text	IFRS for SMEs 33.5 Disclosure
Key management personnel compensation	X _{duration, debit}	IFRS for SMEs 33.7 Disclosure
Disclosure of transactions between related parties [text block]	text block	IFRS for SMEs 33.10 Disclosure
Disclosure of transactions between related parties [abstract]		
Disclosure of transactions between related parties [table]	table	IFRS for SMEs 33.10 Disclosure
Categories of related parties [axis]	axis	IFRS for SMEs 33.10 Disclosure
Entity's total for related parties [member]	member [default]	IFRS for SMEs 33.10 Disclosure

Related parties [member]	member	IFRS for SMEs 33.10 Disclosure
Entities with control, joint control or significant influence over entity [member]	member	IFRS for SMEs 33.10 a Disclosure
Entities over which entity has control, joint control or significant influence [member]	member	IFRS for SMEs 33.10 b Disclosure
Key management personnel of entity or parent [member]	member	IFRS for SMEs 33.10 c Disclosure
Other related parties [member]	member	IFRS for SMEs 33.10 d Disclosure
Disclosure of transactions between related parties [line items]	line items	
Description of transactions with related party	text	IFRS for SMEs 33.9 Disclosure
Description of nature of related party relationship	text	IFRS for SMEs 33.9 Disclosure
Related party transactions [abstract]		
Purchases of goods, related party transactions	X _{duration, debit}	IFRS for SMEs 33.12 a Example
Revenue from sale of goods, related party transactions	X _{duration, credit}	IFRS for SMEs 33.12 a Example
Purchases of property and other assets, related party transactions	X _{duration, debit}	IFRS for SMEs 33.12 b Example
Sales of property and other assets, related party transactions	X _{duration, credit}	IFRS for SMEs 33.12 b Example
Services received, related party transactions	X _{duration, debit}	IFRS for SMEs 33.12 c Example
Revenue from rendering of services, related party transactions	X _{duration, credit}	IFRS for SMEs 33.12 c Example
Leases as lessor, related party transactions	X _{duration}	IFRS for SMEs 33.12 d Example
Leases as lessee, related party transactions	X _{duration}	IFRS for SMEs 33.12 d Example
Transfers of research and development from entity, related party transactions	X _{duration}	IFRS for SMEs 33.12 e Example
Transfers of research and development to entity, related party transactions	X _{duration}	IFRS for SMEs 33.12 e Example
Transfers under license agreements from entity, related party transactions	X _{duration}	IFRS for SMEs 33.12 f Example
Transfers under license agreements to entity, related party transactions	X _{duration}	IFRS for SMEs 33.12 f Example
Transfers under finance agreements from entity, related party transactions	X _{duration}	IFRS for SMEs 33.12 g Example
Transfers under finance agreements to entity, related party transactions	X _{duration}	IFRS for SMEs 33.12 g Example
Provision of guarantees or collateral by entity, related party transactions	X _{duration}	IFRS for SMEs 33.12 h Example
Provision of guarantees or collateral to entity, related party transactions	X _{duration}	IFRS for SMEs 33.12 h Example
Settlement of liabilities by entity on behalf of related party, related party transactions	X _{duration}	IFRS for SMEs 33.12 i Example
Settlement of liabilities on behalf of entity by related party, related party transactions	X _{duration}	IFRS for SMEs 33.12 i Example
Participation in defined benefit plan that shares risks between group entities, related party transactions	X _{duration}	IFRS for SMEs 33.12 j Example
Outstanding balances for related party transactions [abstract]		
Amounts payable, related party transactions	X _{instant, credit}	IFRS for SMEs 33.9 b Disclosure
Amounts receivable, related party transactions	X _{instant, debit}	IFRS for SMEs 33.9 b Disclosure
Explanation of terms and conditions of outstanding balances for related party transaction	text	IFRS for SMEs 33.9 b (i) Disclosure
Explanation of details of guarantees given or received of outstanding balances for related party transaction	text	IFRS for SMEs 33.9 b (ii) Disclosure
Provisions for doubtful debts related to outstanding balances of related party transaction	X _{instant, credit}	IFRS for SMEs 33.9 c Disclosure
Expense recognised during period for bad and doubtful debts for related party transaction	X _{duration, debit}	IFRS for SMEs 33.9 d Disclosure
[819100] Notes - First time adoption		
Disclosure of first-time adoption [text block]	text block	IFRS for SMEs - 35 Disclosures Disclosure
Identification of amounts that have not been restated at date of transition to IFRS for SMEs	text	IFRS for SMEs 35.11 Disclosure
Description of omission of disclosures required by IFRS for SMEs	text	IFRS for SMEs 35.11 Disclosure
Identification of amounts that have not been restated as result of applying amendments to IFRS for SMEs	text	IFRS for SMEs A3 Disclosure
Disclosure of comparative information prepared under previous GAAP [text block]	text block	IFRS for SMEs 35.13 Disclosure
Disclosure of comparative information prepared under previous GAAP [abstract]		
Disclosure of comparative information prepared under previous GAAP [table]	table	IFRS for SMEs 35.13 Disclosure
Financial effect of transition from previous GAAP to IFRS for SMEs [axis]	axis	IFRS for SMEs 35.13 Disclosure
IFRS for SMEs [member]	member [default]	IFRS for SMEs 35.13 Disclosure
Previous GAAP [member]	member	IFRS for SMEs 35.13 Disclosure
Effect of transition to IFRS for SMEs [member]	member	IFRS for SMEs 35.13 Disclosure
Disclosure of comparative information prepared under previous GAAP [line items]	line items	
Equity	X _{instant, credit}	IFRS for SMEs 35.13 b Disclosure, IFRS for SMEs 4.2 q Disclosure, IFRS for SMEs 6.3 c Disclosure
Profit (loss)	X _{duration, credit}	IFRS for SMEs 35.13 c Disclosure, IFRS for SMEs 5.5 f Disclosure, IFRS for

		SMEs 6.3 c (i) Disclosure, IFRS for SMEs 7.7 b Disclosure
Explanation of effect of transition on reported financial position	text	IFRS for SMEs 35.12 Disclosure
Explanation of effect of transition on reported financial performance	text	IFRS for SMEs 35.12 Disclosure
Explanation of effect of transition on reported cash flows	text	IFRS for SMEs 35.12 Disclosure
Description of reason why entity stopped applying IFRS for SMEs	text	IFRS for SMEs 35.12A a Disclosure
Description of reason why entity is resuming application of IFRS for SMEs	text	IFRS for SMEs 35.12A b Disclosure
Description of whether entity has applied section 35 or section 10 when applying IFRS for SMEs	text	IFRS for SMEs 35.12A c Disclosure
Explanation of fact that financial statements for previous periods not presented	text	IFRS for SMEs 35.15 Disclosure
[822100] Notes - Property, plant and equipment		
Disclosure of property, plant and equipment and investment property at cost less accumulated depreciation and impairment [text block]	text block	IFRS for SMEs - 17 Disclosures Disclosure
Disclosure of detailed information about property, plant and equipment [text block]	text block	IFRS for SMEs 17.31 Disclosure
Disclosure of detailed information about property, plant and equipment [abstract]		
Disclosure of detailed information about property, plant and equipment [table]	table	IFRS for SMEs 17.31 Disclosure
Classes of property, plant and equipment [axis]	axis	IFRS for SMEs 17.31 Disclosure
Property, plant and equipment [member]	member [default]	IFRS for SMEs 17.31 Disclosure, IFRS for SMEs 20.13 a Disclosure, IFRS for SMEs 27.33 b Disclosure
Land and buildings [member]	member	IFRS for SMEs 17.2 Common practice
Land [member]	member	IFRS for SMEs 17.2 Common practice
Buildings [member]	member	IFRS for SMEs 17.2 Common practice
Machinery [member]	member	IFRS for SMEs 17.2 Common practice
Vehicles [member]	member	IFRS for SMEs 17.2 Common practice
Ships [member]	member	IFRS for SMEs 17.2 Common practice
Aircraft [member]	member	IFRS for SMEs 17.2 Common practice
Motor vehicles [member]	member	IFRS for SMEs 17.2 Common practice
Fixtures and fittings [member]	member	IFRS for SMEs 17.2 Common practice
Office equipment [member]	member	IFRS for SMEs 17.2 Common practice
Tangible exploration and evaluation assets [member]	member	IFRS for SMEs 17.2 Common practice
Construction in progress [member]	member	IFRS for SMEs 17.2 Common practice
Other property, plant and equipment [member]	member	IFRS for SMEs 17.2 Common practice
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	axis	IFRS for SMEs 17.31 d Disclosure, IFRS for SMEs 17.31 e Disclosure, IFRS for SMEs 18.27 c Disclosure, IFRS for SMEs 18.27 e Disclosure, IFRS for SMEs 20.14 Disclosure, IFRS for SMEs 34.10 e Disclosure, IFRS for SMEs 34.7 c Disclosure
Carrying amount [member]	member [default]	IFRS for SMEs 17.31 e Disclosure, IFRS for SMEs 18.27 e Disclosure, IFRS for SMEs 20.14 Disclosure, IFRS for SMEs 34.7 c Disclosure
Gross carrying amount [member]	member	IFRS for SMEs 17.31 d Disclosure, IFRS for SMEs 18.27 c Disclosure, IFRS for SMEs 20.14 Disclosure, IFRS for SMEs 34.10 e Disclosure
Accumulated depreciation, amortisation and impairment [member]	member	IFRS for SMEs 17.31 d Disclosure, IFRS for SMEs 18.27 c Disclosure, IFRS for SMEs 20.14 Disclosure, IFRS for SMEs 34.10 e Disclosure
Disclosure of detailed information about property, plant and equipment [line items]	line items	
Measurement bases, property, plant and equipment	text	IFRS for SMEs 17.31 a Disclosure
Depreciation method, property, plant and equipment	text	IFRS for SMEs 17.31 b Disclosure
Useful lives or depreciation rates, property, plant and equipment	text	IFRS for SMEs 17.31 c Disclosure
Reconciliation of changes in property, plant and equipment [abstract]		
Property, plant and equipment at beginning of period	X _{instant} , debit	IFRS for SMEs 17.31 e Disclosure, IFRS for SMEs 4.11 a Disclosure, IFRS for SMEs 4.2 e Disclosure
Changes in property, plant and equipment [abstract]		
Additions other than through business combinations, property, plant and equipment	X _{duration} , debit	IFRS for SMEs 17.31 e (i) Disclosure
Acquisitions through business combinations, property, plant and equipment	X _{duration} , debit	IFRS for SMEs 17.31 e (iii) Disclosure
Increase (decrease) through net exchange differences, property, plant and equipment	X _{duration} , debit	IFRS for SMEs 17.31 e (viii) Common practice
Depreciation, property, plant and equipment	(X) _{duration}	IFRS for SMEs 17.31 e (vii) Disclosure

Revaluation increase (decrease), property, plant and equipment	X _{duration, debit}	IFRS for SMEs 17.31 e (iv) Disclosure, IFRS for SMEs 17.33 e Disclosure
Impairment loss recognised in other comprehensive income, property, plant and equipment	(X) _{duration}	IFRS for SMEs 17.31 e (iv) Disclosure
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	X _{duration}	IFRS for SMEs 17.31 e (iv) Disclosure
Impairment loss recognised in profit or loss, property, plant and equipment	(X) _{duration}	IFRS for SMEs 17.31 e (vi) Disclosure
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	X _{duration}	IFRS for SMEs 17.31 e (vi) Disclosure
Increase (decrease) through other changes, property, plant and equipment	X _{duration, debit}	IFRS for SMEs 17.31 e (viii) Disclosure
Disposals, property, plant and equipment	(X) _{duration, credit}	IFRS for SMEs 17.31 e (ii) Disclosure
Total increase (decrease) in property, plant and equipment	X _{duration, debit}	IFRS for SMEs 17.31 e Disclosure
Property, plant and equipment at end of period	X _{instant, debit}	IFRS for SMEs 17.31 e Disclosure, IFRS for SMEs 4.11 a Disclosure, IFRS for SMEs 4.2 e Disclosure
Effective date of revaluation, property, plant and equipment	yyyy-mm-dd	IFRS for SMEs 17.33 a Disclosure
Explanation of involvement of independent valuer in revaluation, property, plant and equipment	text	IFRS for SMEs 17.33 b Disclosure
Explanation of revaluation methods and significant assumptions, property, plant and equipment	text	IFRS for SMEs 17.33 c Disclosure
Property, plant and equipment, revalued assets, at cost	X _{instant, debit}	IFRS for SMEs 17.33 d Disclosure
Measurement bases, investment property at cost less accumulated depreciation and impairment	text	IFRS for SMEs 17.31 a Disclosure
Depreciation method, investment property at cost less accumulated depreciation and impairment	text	IFRS for SMEs 17.31 b Disclosure
Useful lives or depreciation rates, investment property at cost less accumulated depreciation and impairment	text	IFRS for SMEs 17.31 c Disclosure
Disclosure of reconciliation of investment property at cost less accumulated depreciation and impairment [text block]	text block	IFRS for SMEs 17.31 Disclosure
Disclosure of reconciliation of investment property at cost less accumulated depreciation and impairment [abstract]		
Disclosure of reconciliation of investment property at cost less accumulated depreciation and impairment [table]	table	IFRS for SMEs 17.31 Disclosure
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	axis	IFRS for SMEs 17.31 d Disclosure, IFRS for SMEs 17.31 e Disclosure, IFRS for SMEs 18.27 c Disclosure, IFRS for SMEs 18.27 e Disclosure, IFRS for SMEs 20.14 Disclosure, IFRS for SMEs 34.10 e Disclosure, IFRS for SMEs 34.7 c Disclosure
Carrying amount [member]	member [default]	IFRS for SMEs 17.31 e Disclosure, IFRS for SMEs 18.27 e Disclosure, IFRS for SMEs 20.14 Disclosure, IFRS for SMEs 34.7 c Disclosure
Gross carrying amount [member]	member	IFRS for SMEs 17.31 d Disclosure, IFRS for SMEs 18.27 c Disclosure, IFRS for SMEs 20.14 Disclosure, IFRS for SMEs 34.10 e Disclosure
Accumulated depreciation, amortisation and impairment [member]	member	IFRS for SMEs 17.31 d Disclosure, IFRS for SMEs 18.27 c Disclosure, IFRS for SMEs 20.14 Disclosure, IFRS for SMEs 34.10 e Disclosure
Disclosure of reconciliation of investment property at cost less accumulated depreciation and impairment [line items]	line items	
Investment property at cost less accumulated depreciation and impairment at beginning of period	X _{instant, debit}	IFRS for SMEs 17.31 e Disclosure, IFRS for SMEs 4.2 ea Disclosure
Changes in investment property at cost less accumulated depreciation and impairment [abstract]		
Additions other than through business combinations, investment property at cost less accumulated depreciation and impairment	X _{duration, debit}	IFRS for SMEs 17.31 e (i) Disclosure
Acquisitions through business combinations, investment property at cost less accumulated depreciation and impairment	X _{duration, debit}	IFRS for SMEs 17.31 e (iii) Disclosure
Transfer to (from) investment property at fair value through profit or loss [abstract]		
Transfer to investment property at fair value through profit or loss	(X) _{duration, credit}	IFRS for SMEs 17.31 e (v) Disclosure
Transfer from investment property at fair value through profit or loss	X _{duration, debit}	IFRS for SMEs 17.31 e (v) Disclosure
Net transfer to (from) investment property at fair value through profit or loss	X _{duration, credit}	IFRS for SMEs 17.31 e (v) Disclosure
Increase (decrease) through net exchange differences, investment property at cost less accumulated depreciation and impairment	X _{duration, debit}	IFRS for SMEs 17.31 e (viii) Common practice
Depreciation, investment property at cost less accumulated depreciation and impairment	(X) _{duration}	IFRS for SMEs 17.31 e (vii) Disclosure
Impairment loss recognised in profit or loss, investment property at cost less accumulated depreciation and impairment	(X) _{duration}	IFRS for SMEs 17.31 e (vi) Disclosure
Reversal of impairment loss recognised in profit or loss, investment property at cost less accumulated depreciation and impairment	X _{duration}	IFRS for SMEs 17.31 e (vi) Disclosure

Increase (decrease) through other changes, investment property at cost less accumulated depreciation and impairment	X _{duration} , debit	IFRS for SMEs 17.31 e (viii) Disclosure
Disposals, investment property at cost less accumulated depreciation and impairment	(X) _{duration} , credit	IFRS for SMEs 17.31 e (ii) Disclosure
Total increase (decrease) in investment property at cost less accumulated depreciation and impairment	X _{duration} , debit	IFRS for SMEs 17.31 e Disclosure
Investment property at cost less accumulated depreciation and impairment at end of period	X _{instant} , debit	IFRS for SMEs 17.31 e Disclosure, IFRS for SMEs 4.2 ea Disclosure
Property, plant and equipment, restrictions on title	X _{instant} , debit	IFRS for SMEs 17.32 a Disclosure
Description of existence of restrictions on title, property, plant and equipment	text	IFRS for SMEs 17.32 a Disclosure
Property, plant and equipment, pledged as security	X _{instant} , debit	IFRS for SMEs 17.32 a Disclosure
Contractual commitments for acquisition of property, plant and equipment	X _{instant} , credit	IFRS for SMEs 17.32 b Disclosure
Statement that entity has investment property whose fair value cannot be measured reliably without undue cost or effort	text	IFRS for SMEs 17.32 c Disclosure
Description of reasons why fair value measurement of investment property would involve undue cost or effort	text	IFRS for SMEs 17.32 c Disclosure
Property, plant and equipment, revaluation surplus	X _{instant} , credit	IFRS for SMEs 17.33 e Disclosure
Revaluation increase (decrease), property, plant and equipment	X _{duration} , debit	IFRS for SMEs 17.31 e (iv) Disclosure, IFRS for SMEs 17.33 e Disclosure
Description of restrictions on distribution of revaluation surplus to shareholders, property, plant and equipment	text	IFRS for SMEs 17.33 e Disclosure
[822390] Notes - Financial instruments		
Disclosure of financial instruments [text block]	text block	IFRS for SMEs - 11 Disclosures Disclosure
Categories of financial assets and financial liabilities [abstract]		
Financial assets at fair value through profit or loss	X _{instant} , debit	IFRS for SMEs 11.41 a Disclosure
Financial assets that are debt instruments, at amortised cost	X _{instant} , debit	IFRS for SMEs 11.41 b Disclosure
Financial assets that are equity instruments, at cost	X _{instant} , debit	IFRS for SMEs 11.41 c Disclosure
Financial liabilities at fair value through profit or loss	X _{instant} , credit	IFRS for SMEs 11.41 d Disclosure
Financial liabilities at amortised cost	X _{instant} , credit	IFRS for SMEs 11.41 e Disclosure
Loan commitments, at cost	X _{instant} , credit	IFRS for SMEs 11.41 f Disclosure
Description of basis and assumptions to determine fair value	text	IFRS for SMEs 11.43 Disclosure
Statement that reliable measure of fair value for financial instruments that would otherwise be measured at fair value through profit or loss is no longer available or is not available without undue cost or effort	text	IFRS for SMEs 11.44 Disclosure
Financial assets whose fair value is no longer available or is not available without undue cost or effort	X _{instant} , debit	IFRS for SMEs 11.44 Disclosure
Financial liabilities whose fair value is no longer available or is not available without undue cost or effort	X _{instant} , credit	IFRS for SMEs 11.44 Disclosure
Description of reasons why reliable fair value measurement of financial instruments that would otherwise be measured at fair value through profit or loss would involve undue cost or effort	text	IFRS for SMEs 11.44 Disclosure
Disclosure of transferred financial assets that are not derecognised in their entirety [text block]	text block	IFRS for SMEs 11.45 Disclosure
Disclosure of transferred financial assets that are not derecognised in their entirety [abstract]		
Disclosure of transferred financial assets that are not derecognised in their entirety [table]	table	IFRS for SMEs 11.45 Disclosure
Transferred financial assets that are not derecognised in their entirety [axis]	axis	IFRS for SMEs 11.45 Disclosure
Transferred financial assets that are not derecognised in their entirety [member]	member [default]	IFRS for SMEs 11.45 Disclosure
Disclosure of transferred financial assets that are not derecognised in their entirety [line items]	line items	
Description of nature of transferred financial assets that are not derecognised in their entirety	text	IFRS for SMEs 11.45 a Disclosure
Description of nature of risks and rewards of ownership to which entity is exposed	text	IFRS for SMEs 11.45 b Disclosure
Assets that entity continues to recognise	X _{instant} , debit	IFRS for SMEs 11.45 c Disclosure
Associated liabilities that entity continues to recognise	X _{instant} , credit	IFRS for SMEs 11.45 c Disclosure
Financial assets pledged as collateral for liabilities or contingent liabilities	X _{instant} , debit	IFRS for SMEs 11.46 a Disclosure
Description of terms and conditions of financial assets pledged as collateral for liabilities or contingent liabilities	text	IFRS for SMEs 11.46 b Disclosure
Description of details of breaches of terms or defaults during period of principal, interest, sinking fund, or redemption terms of loans payable	text	IFRS for SMEs 11.47 a Disclosure
Loans payable in breach of terms or default	X _{instant} , credit	IFRS for SMEs 11.47 b Disclosure
Explanation of whether breach of terms or default was remedied or terms of loans payable were renegotiated before financial statements were authorised for issue	text	IFRS for SMEs 11.47 c Disclosure
Income, expense, gains or losses of financial instruments [abstract]		
Gains (losses) on financial instruments [abstract]		
Gains (losses) on financial assets at fair value through profit or loss	X _{duration} , credit	IFRS for SMEs 11.48 a (i) Disclosure
Gains (losses) on financial liabilities at fair value through profit or loss	X _{duration} , credit	IFRS for SMEs 11.48 a (ii) Disclosure
Gains (losses) on financial assets at amortised cost	X _{duration} , credit	IFRS for SMEs 11.48 a (iii) Disclosure

Gains (losses) on financial liabilities at amortised cost	X _{duration, credit}	IFRS for SMEs 11.48 a (iv) Disclosure
Interest income and interest expense for financial assets or financial liabilities not at fair value through profit or loss [abstract]		
Interest income for financial assets not at fair value through profit or loss	X _{duration, credit}	IFRS for SMEs 11.48 b Disclosure
Interest expense for financial liabilities not at fair value through profit or loss	X _{duration, debit}	IFRS for SMEs 11.48 b Disclosure
Disclosure of financial assets [text block]	text block	IFRS for SMEs 11.48 c Disclosure
Disclosure of financial assets [abstract]		
Disclosure of financial assets [table]	table	IFRS for SMEs 11.48 c Disclosure
Classes of financial assets [axis]	axis	IFRS for SMEs 11.48 c Disclosure
Financial assets, class [member]	member [default]	IFRS for SMEs 11.48 c Disclosure
Disclosure of financial assets [line items]	line items	
Impairment loss on financial assets	X _{duration, debit}	IFRS for SMEs 11.48 c Disclosure
Disclosure of hedge accounting [text block]	text block	IFRS for SMEs 12.26 Disclosure
Disclosure of detailed information about hedges [text block]	text block	IFRS for SMEs 12.27 Disclosure
Disclosure of detailed information about hedges [abstract]		
Disclosure of detailed information about hedges [table]	table	IFRS for SMEs 12.27 Disclosure
Types of risks [axis]	axis	IFRS for SMEs 12.27 Disclosure
Risks [member]	member [default]	IFRS for SMEs 12.27 Disclosure
Interest rate risks of debt instruments measured at amortised cost [member]	member	IFRS for SMEs 12.17 a Disclosure
Foreign exchange or interest rate risks in firm commitment or highly probable forecast transactions [member]	member	IFRS for SMEs 12.17 b Disclosure
Price risks of commodity or firm commitments or highly probable forecast transactions to purchase or sell commodity [member]	member	IFRS for SMEs 12.17 c Disclosure
Foreign exchange risks in net investment in foreign operations [member]	member	IFRS for SMEs 12.17 d Disclosure
Disclosure of detailed information about hedges [line items]	line items	
Description of type of hedge	text	IFRS for SMEs 12.27 a Disclosure
Description of financial instruments designated as hedging instruments	text	IFRS for SMEs 12.27 b Disclosure
Financial instruments designated as hedging instruments, at fair value	X _{instant}	IFRS for SMEs 12.27 b Disclosure
Description of nature of risks being hedged	text	IFRS for SMEs 12.27 c Disclosure
Gains (losses) on hedging instrument, fair value hedges	X _{duration, credit}	IFRS for SMEs 12.28 a Disclosure
Gains (losses) on hedged item attributable to hedged risk, fair value hedges	X _{duration, credit}	IFRS for SMEs 12.28 b Disclosure
Description of periods when cash flows expected to occur	text	IFRS for SMEs 12.29 a Disclosure
Description of periods when cash flows affect profit or loss	text	IFRS for SMEs 12.29 a Disclosure
Description of forecast transactions for which hedge accounting had been used in previous period but which are no longer expected to occur	text	IFRS for SMEs 12.29 b Disclosure
Gains (losses) on cash flow hedges, net of tax	X _{duration, credit}	IFRS for SMEs 12.29 c Disclosure
Gains (losses) on cash flow hedges, before tax	X _{duration, credit}	IFRS for SMEs 12.29 c Disclosure
Reclassification adjustments on cash flow hedges, net of tax	X _{duration, debit}	IFRS for SMEs 12.29 d Disclosure
Reclassification adjustments on cash flow hedges, before tax	X _{duration, debit}	IFRS for SMEs 12.29 d Disclosure
Gains (losses) on ineffectiveness of cash flow hedges recognised in profit or loss	X _{duration, credit}	IFRS for SMEs 12.29 e Disclosure
[823180] Notes - Intangible assets		
Disclosure of intangible assets [text block]	text block	IFRS for SMEs - 18 Disclosures Disclosure
Disclosure of detailed information about intangible assets [text block]	text block	IFRS for SMEs 18.27 Disclosure
Disclosure of detailed information about intangible assets [abstract]		
Disclosure of detailed information about intangible assets [table]	table	IFRS for SMEs 18.27 Disclosure
Classes of intangible assets other than goodwill [axis]	axis	IFRS for SMEs 18.27 Disclosure
Intangible assets other than goodwill [member]	member [default]	IFRS for SMEs 18.27 Disclosure, IFRS for SMEs 20.13 a Disclosure, IFRS for SMEs 27.33 d Disclosure
Brand names [member]	member	IFRS for SMEs 18.27 Common practice
Intangible exploration and evaluation assets [member]	member	IFRS for SMEs 18.27 Common practice
Mastheads and publishing titles [member]	member	IFRS for SMEs 18.27 Common practice
Computer software [member]	member	IFRS for SMEs 18.27 Common practice
Licences and franchises [member]	member	IFRS for SMEs 18.27 Common practice
Copyrights, patents and other industrial property rights, service and operating rights [member]	member	IFRS for SMEs 18.27 Common practice
Recipes, formulae, models, designs and prototypes [member]	member	IFRS for SMEs 18.27 Common practice
Intangible assets under development [member]	member	IFRS for SMEs 18.27 Common practice
Service concession arrangements, classified as intangible assets [member]	member	IFRS for SMEs 34.15 Common practice
Other intangible assets [member]	member	IFRS for SMEs 18.27 Common practice

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

Disclosure of reconciliation of changes in biological assets [table]	table	IFRS for SMEs 34.2 Disclosure
Measurement [axis]	axis	IFRS for SMEs 34.2 Disclosure
Aggregated measurement [member]	member [default]	IFRS for SMEs 34.2 Disclosure
At fair value [member]	member	IFRS for SMEs 34.2 a Disclosure
At cost [member]	member	IFRS for SMEs 34.2 b Disclosure
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	axis	IFRS for SMEs 17.31 d Disclosure, IFRS for SMEs 17.31 e Disclosure, IFRS for SMEs 18.27 c Disclosure, IFRS for SMEs 18.27 e Disclosure, IFRS for SMEs 20.14 Disclosure, IFRS for SMEs 34.10 e Disclosure, IFRS for SMEs 34.7 c Disclosure
Carrying amount [member]	member [default]	IFRS for SMEs 17.31 e Disclosure, IFRS for SMEs 18.27 e Disclosure, IFRS for SMEs 20.14 Disclosure, IFRS for SMEs 34.7 c Disclosure
Gross carrying amount [member]	member	IFRS for SMEs 17.31 d Disclosure, IFRS for SMEs 18.27 c Disclosure, IFRS for SMEs 20.14 Disclosure, IFRS for SMEs 34.10 e Disclosure
Accumulated depreciation, amortisation and impairment [member]	member	IFRS for SMEs 17.31 d Disclosure, IFRS for SMEs 18.27 c Disclosure, IFRS for SMEs 20.14 Disclosure, IFRS for SMEs 34.10 e Disclosure
Disclosure of reconciliation of changes in biological assets [line items]	line items	
Reconciliation of changes in biological assets [abstract]		
Biological assets at beginning of period	X _{instant} , debit	IFRS for SMEs 34.7 c Disclosure
Changes in biological assets [abstract]		
Gains (losses) on fair value adjustment, biological assets	X _{duration}	IFRS for SMEs 34.7 c (i) Disclosure
Additions other than through business combinations, biological assets	X _{duration} , debit	IFRS for SMEs 34.7 c (ii) Disclosure
Decrease due to harvest, biological assets	(X) _{duration} , credit	IFRS for SMEs 34.7 c (iii) Disclosure
Acquisitions through business combinations, biological assets	X _{duration} , debit	IFRS for SMEs 34.7 c (iv) Disclosure
Increase (decrease) through net exchange differences, biological assets	X _{duration} , debit	IFRS for SMEs 34.7 c (v) Disclosure
Increase (decrease) through other changes, biological assets	X _{duration} , debit	IFRS for SMEs 34.7 c (vi) Disclosure
Disposals, biological assets	(X) _{duration} , credit	IFRS for SMEs 34.7 c (vi) Disclosure
Total increase (decrease) in biological assets	X _{duration} , debit	IFRS for SMEs 34.7 c Disclosure
Biological assets at end of period	X _{instant} , debit	IFRS for SMEs 34.7 c Disclosure
Explanation of why fair value cannot be reliably measured without undue cost or effort for biological assets, at cost	text	IFRS for SMEs 34.10 b Disclosure
Depreciation method, biological assets, at cost	text	IFRS for SMEs 34.10 c Disclosure
Useful lives or depreciation rates, biological assets, at cost	text	IFRS for SMEs 34.10 d Disclosure
[825100] Notes - Investment property		
Disclosure of investment property at fair value through profit or loss [text block]	text block	IFRS for SMEs - 16 Disclosures Disclosure
Description of methods and significant assumptions applied in determining fair value of investment property	text	IFRS for SMEs 16.10 a Disclosure
Description of extent to which fair value of investment property is based on valuation by independent valuer	text	IFRS for SMEs 16.10 b Disclosure
Explanation of restrictions on realisability of investment property at fair value through profit or loss or remittance of income and proceeds of disposal of investment property at fair value through profit or loss	text	IFRS for SMEs 16.10 c Disclosure
Restrictions on realisability of investment property at fair value through profit or loss or remittance of income and proceeds of disposal of investment property at fair value through profit or loss	X _{instant}	IFRS for SMEs 16.10 c Disclosure
Explanation of contractual obligations to purchase, construct or develop investment property at fair value through profit or loss or for repairs, maintenance or enhancements	text	IFRS for SMEs 16.10 d Disclosure
Reconciliation of changes in investment property at fair value through profit or loss [abstract]		
Investment property at fair value through profit or loss at beginning of period	X _{instant} , debit	IFRS for SMEs 16.10 e Disclosure, IFRS for SMEs 4.2 f Disclosure
Changes in investment property at fair value through profit or loss [abstract]		
Additions other than through business combinations, investment property at fair value through profit or loss	X _{duration} , debit	IFRS for SMEs 16.10 e (i) Disclosure
Acquisitions through business combinations, investment property at fair value through profit or loss	X _{duration} , debit	IFRS for SMEs 16.10 e (i) Disclosure
Gains (losses) on fair value adjustment, investment property at fair value through profit or loss	X _{duration}	IFRS for SMEs 16.10 e (ii) Disclosure
Transfer to (from) investment property at cost less accumulated depreciation and impairment [abstract]		
Transfer to investment property at cost less accumulated depreciation and impairment	(X) _{duration} , credit	IFRS for SMEs 16.10 e (iii) Disclosure
Transfer from investment property at cost less accumulated depreciation and impairment	X _{duration} , debit	IFRS for SMEs 16.10 e (iii) Disclosure

Net transfer to (from) investment property at cost less accumulated depreciation and impairment	X _{duration, credit}	IFRS for SMEs 16.10 e (iii) Disclosure
Transfer from (to) inventories and owner-occupied property, investment property at fair value through profit or loss	X _{duration, debit}	IFRS for SMEs 16.10 e (iv) Disclosure
Increase (decrease) through net exchange differences, investment property at fair value through profit or loss	X _{duration, debit}	IFRS for SMEs 16.10 e (v) Disclosure
Increase (decrease) through other changes, investment property at fair value through profit or loss	X _{duration, debit}	IFRS for SMEs 16.10 e (v) Disclosure
Total increase (decrease) in investment property at fair value through profit or loss	X _{duration, debit}	IFRS for SMEs 16.10 e Disclosure
Investment property at fair value through profit or loss at end of period	X _{instant, debit}	IFRS for SMEs 16.10 e Disclosure, IFRS for SMEs 4.2 f Disclosure
[825480] Notes - Consolidated, combined and separate financial statements		
Disclosure of consolidated, separate and combined financial statements [text block]	text block	IFRS for SMEs - 9 Separate financial statements Disclosure, IFRS for SMEs - 9 Combined financial statements Disclosure, IFRS for SMEs - 9 Disclosures in consolidated financial statements Disclosure
Description of significant judgements and assumptions made in determining that entity controls another entity even though it holds less than half of voting rights	text	IFRS for SMEs 9.23 b Disclosure
Date of end of reporting period of financial statements of subsidiary	yyyy-mm-dd	IFRS for SMEs 9.23 c Disclosure
Description of nature and extent of significant restrictions on transfer of funds to entity	text	IFRS for SMEs 9.23 d Disclosure
Description of nature of financial statements	text	IFRS for SMEs 3.23 b Disclosure, IFRS for SMEs 9.23 a Disclosure, IFRS for SMEs 9.27 a Disclosure, IFRS for SMEs 9.30 a Disclosure
Investments in subsidiaries not consolidated at reporting date	X _{instant, debit}	IFRS for SMEs 9.23A Disclosure
Explanation of reasons why combined financial statements are prepared	text	IFRS for SMEs 9.30 b Disclosure
Description of basis for determining which entities are included in combined financial statements	text	IFRS for SMEs 9.30 c Disclosure
Description of basis of preparation of combined financial statements	text	IFRS for SMEs 9.30 d Disclosure
Method used to account for investments in subsidiaries	text	IFRS for SMEs 9.27 b Disclosure
Method used to account for investments in jointly controlled entities	text	IFRS for SMEs 9.27 b Disclosure
Method used to account for investments in associates	text	IFRS for SMEs 9.27 b Disclosure
Description of identification of financial statements to which separate financial statements relate	text	IFRS for SMEs 9.27 Disclosure
[825500] Notes - Interests in joint ventures		
Disclosure of interests in joint ventures [text block]	text block	IFRS for SMEs - 15 Disclosures Disclosure
Description of accounting policy for investments in joint ventures [text block]	text block	IFRS for SMEs 15.19 a Disclosure, IFRS for SMEs 8.5 b Disclosure
Investments in joint ventures	X _{instant, debit}	IFRS for SMEs 15.19 b Disclosure, IFRS for SMEs 4.2 k Disclosure
Fair value of investments in joint ventures for which there are quoted market prices	X _{instant, debit}	IFRS for SMEs 15.19 c Disclosure
Commitments in relation to joint ventures	X _{instant, credit}	IFRS for SMEs 15.19 d Disclosure
Share of profit (loss) of joint ventures accounted for using equity method	X _{duration, credit}	IFRS for SMEs 15.20 Disclosure
Share of profit (loss) of discontinued operations of joint ventures accounted for using equity method	X _{duration, credit}	IFRS for SMEs 15.20 Disclosure
Statement that undue cost or effort exemption is applied for jointly controlled entities	text	IFRS for SMEs 15.21 Disclosure
Description of reasons why fair value measurement of jointly controlled entities would involve undue cost or effort	text	IFRS for SMEs 15.21 Disclosure
Investments in jointly controlled entities accounted for under cost model because undue cost or effort exemption is applied	X _{instant, debit}	IFRS for SMEs 15.21 Disclosure
[825600] Notes - Investments in associates		
Disclosure of investment in associates [text block]	text block	IFRS for SMEs - 14 Disclosures Disclosure
Description of accounting policy for investment in associates [text block]	text block	IFRS for SMEs 14.12 a Disclosure, IFRS for SMEs 8.5 b Disclosure
Investments in associates	X _{instant, debit}	IFRS for SMEs 14.12 b Disclosure, IFRS for SMEs 4.2 j Disclosure
Fair value of investments in associates for which there are quoted market prices	X _{instant, debit}	IFRS for SMEs 14.12 c Disclosure
Dividends and other distributions from associates accounted for by cost model recognised as income	X _{duration, credit}	IFRS for SMEs 14.13 Disclosure
Share of profit (loss) of associates accounted for using equity method	X _{duration, credit}	IFRS for SMEs 14.14 Disclosure
Share of profit (loss) of discontinued operations of associates accounted for using equity method	X _{duration, credit}	IFRS for SMEs 14.14 Disclosure
Statement that undue cost or effort exemption is applied for associates	text	IFRS for SMEs 14.15 Disclosure
Description of reasons why fair value measurement of associates would involve undue cost or effort	text	IFRS for SMEs 14.15 Disclosure
Investments in associates accounted for under cost model because undue cost or effort exemption is applied	X _{instant, debit}	IFRS for SMEs 14.15 Disclosure
[825900] Notes - Non-current assets or disposal groups held for sale		
Disclosure of binding sale agreement for major disposal of assets or group of assets and liabilities [text block]	text block	IFRS for SMEs 4.14 Disclosure

Description of assets or group of assets and liabilities if entity has binding sale agreement	text	IFRS for SMEs 4.14 a Disclosure
Description of facts and circumstances of sale or plan	text	IFRS for SMEs 4.14 b Disclosure
Assets for which entity has binding sale agreement	X _{instant, debit}	IFRS for SMEs 4.14 c Disclosure
Liabilities for which entity has binding sale agreement	X _{instant, credit}	IFRS for SMEs 4.14 c Disclosure
[826380] Notes - Inventories		
Disclosure of inventories [text block]	text block	IFRS for SMEs - 13 Disclosures Disclosure
Description of accounting policy for measuring inventories [text block]	text block	IFRS for SMEs 13.22 a Disclosure, IFRS for SMEs 8.5 b Disclosure
Description of inventory cost formulas	text	IFRS for SMEs 13.22 a Disclosure
Inventory write-down	X _{duration}	IFRS for SMEs 13.22 d Disclosure
Reversal of inventory write-down	X _{duration}	IFRS for SMEs 13.22 d Disclosure
Cost of inventories recognised as expense during period	X _{duration, debit}	IFRS for SMEs 13.22 c Disclosure
Inventories pledged as security for liabilities	X _{instant, debit}	IFRS for SMEs 13.22 e Disclosure
[827570] Notes - Other provisions, contingent liabilities and contingent assets		
Disclosure of other provisions, contingent liabilities and contingent assets [text block]	text block	IFRS for SMEs - 21 Disclosures Disclosure
Disclosure of other provisions [text block]	text block	IFRS for SMEs 21.14 Disclosure
Disclosure of other provisions [abstract]		
Disclosure of other provisions [table]	table	IFRS for SMEs 21.14 Disclosure
Classes of other provisions [axis]	axis	IFRS for SMEs 21.14 Disclosure
Other provisions [member]	member [default]	IFRS for SMEs 21.14 Disclosure
Warranty provision [member]	member	IFRS for SMEs 21A.4 Example
Restructuring provision [member]	member	IFRS for SMEs 21A.3 Example
Legal proceedings provision [member]	member	IFRS for SMEs 21A.9 Example
Refunds provision [member]	member	IFRS for SMEs 21A.5 Example
Onerous contracts provision [member]	member	IFRS for SMEs 21A.2 Example
Miscellaneous other provisions [member]	member	IFRS for SMEs 21.14 Common practice
Disclosure of other provisions [line items]	line items	
Reconciliation of changes in other provisions [abstract]		
Other provisions at beginning of period	X _{instant, credit}	IFRS for SMEs 21.14 a (i) Disclosure, IFRS for SMEs 4.11 e Disclosure
Changes in other provisions [abstract]		
Additional provisions, other provisions	X _{duration, credit}	IFRS for SMEs 21.14 a (ii) Disclosure
Provision used, other provisions	(X) _{duration, debit}	IFRS for SMEs 21.14 a (iii) Disclosure
Unused provision reversed, other provisions	(X) _{duration, debit}	IFRS for SMEs 21.14 a (iv) Disclosure
Increase (decrease) through net exchange differences, other provisions	X _{duration, credit}	IFRS for SMEs 21.14 a Common practice
Increase (decrease) through transfers and other changes, other provisions	X _{duration, credit}	IFRS for SMEs 21.14 a Common practice
Total increase (decrease) in other provisions	X _{duration, credit}	IFRS for SMEs 21.14 a Disclosure
Other provisions at end of period	X _{instant, credit}	IFRS for SMEs 21.14 a (i) Disclosure, IFRS for SMEs 4.11 e Disclosure
Description of nature of obligation, other provisions	text	IFRS for SMEs 21.14 b Disclosure
Description of expected timing of outflows, other provisions	text	IFRS for SMEs 21.14 b Disclosure
Indication of uncertainties of amount or timing of outflows, other provisions	text	IFRS for SMEs 21.14 c Disclosure
Asset recognised for expected reimbursement, other provisions	X _{instant, debit}	IFRS for SMEs 21.14 d Disclosure
Expected reimbursement, other provisions	X _{instant, debit}	IFRS for SMEs 21.14 d Disclosure
Disclosure of contingent liabilities [text block]	text block	IFRS for SMEs 21.15 Disclosure
Disclosure of contingent liabilities [abstract]		
Disclosure of contingent liabilities [table]	table	IFRS for SMEs 21.15 Disclosure
Classes of contingent liabilities [axis]	axis	IFRS for SMEs 21.15 Disclosure
Contingent liabilities [member]	member [default]	IFRS for SMEs 21.15 Disclosure
Warranty contingent liability [member]	member	IFRS for SMEs 21.15 Disclosure
Restructuring contingent liability [member]	member	IFRS for SMEs 21.15 Disclosure
Legal proceedings contingent liability [member]	member	IFRS for SMEs 21.15 Disclosure
Onerous contracts contingent liability [member]	member	IFRS for SMEs 21.15 Disclosure
Contingent liability for decommissioning, restoration and rehabilitation costs [member]	member	IFRS for SMEs 21.15 Disclosure
Other contingent liabilities [member]	member	IFRS for SMEs 21.15 Disclosure
Disclosure of contingent liabilities [line items]	line items	
Description of nature of obligation, contingent liabilities	text	IFRS for SMEs 21.15 Disclosure
Explanation of estimated financial effect of contingent liabilities	text	IFRS for SMEs 21.15 a Disclosure
Estimated financial effect of contingent liabilities	X _{instant}	IFRS for SMEs 21.15 a Disclosure

Explanation of possibility of reimbursement, contingent liabilities	text	IFRS for SMEs 21.15 c Disclosure
Indication of uncertainties of amount or timing of outflows, contingent liabilities	text	IFRS for SMEs 21.15 b Disclosure
Description of nature of contingent assets	text	IFRS for SMEs 21.16 Disclosure
Explanation of estimated financial effect of contingent assets	text	IFRS for SMEs 21.16 Disclosure
Estimated financial effect of contingent assets	X _{instant}	IFRS for SMEs 21.16 Disclosure
Statement that estimate of financial effect of contingent assets would involve undue cost or effort	text	IFRS for SMEs 21.16 Disclosure
Description of reasons why estimating financial effect of contingent assets would involve undue cost or effort	text	IFRS for SMEs 21.16 Disclosure
Information about contingent liabilities that disclosure is not practicable	text	IFRS for SMEs 21.15 Disclosure
Explanation of general nature of dispute and of reason for non-disclosure of information regarding provision	text	IFRS for SMEs 21.17 Disclosure
Explanation of general nature of dispute and of reason for non-disclosure of information regarding contingent liability	text	IFRS for SMEs 21.17 Disclosure
Explanation of general nature of dispute and of reason for non-disclosure of information regarding contingent asset	text	IFRS for SMEs 21.17 Disclosure
[831110] Notes - Revenue		
Disclosure of revenue [text block]	text block	IFRS for SMEs - 23 Disclosures Disclosure
Description of accounting policy for recognition of revenue [text block]	text block	IFRS for SMEs 23.30 a Disclosure, IFRS for SMEs 8.5 b Disclosure
[831400] Notes - Government grants		
Disclosure of government grants [text block]	text block	IFRS for SMEs - 24 Disclosures Disclosure
Description of nature of government grants recognised in financial statements	text	IFRS for SMEs 24.6 a Disclosure
Government grants	X _{instant, credit}	IFRS for SMEs 24.6 a Disclosure
Income from government grants	X _{duration, credit}	IFRS for SMEs 23.30 b (vii) Disclosure, IFRS for SMEs 24.6 a Disclosure
Indication of other forms of government assistance with direct benefits for entity	text	IFRS for SMEs 24.6 c Disclosure
Explanation of unfulfilled conditions and other contingencies attaching to government assistance	text	IFRS for SMEs 24.6 b Disclosure
[831710] Notes - Construction contracts		
Disclosure of recognised revenue from construction contracts [text block]	text block	IFRS for SMEs 23.31 Disclosure
Revenue from construction contracts	X _{duration, credit}	IFRS for SMEs 23.30 b (viii) Disclosure, IFRS for SMEs 23.31 a Disclosure
Methods used to determine construction contract revenue recognised	text	IFRS for SMEs 23.31 b Disclosure
Methods used to determine stage of completion of construction in progress	text	IFRS for SMEs 23.31 c Disclosure
Gross amount due from customers for contract work as asset	X _{instant, debit}	IFRS for SMEs 23.32 a Disclosure
Gross amount due to customers for contract work as liability	X _{instant, credit}	IFRS for SMEs 23.32 b Disclosure
[832410] Notes - Impairment of assets		
Disclosure of impairment of assets [text block]	text block	IFRS for SMEs - 27 Disclosures Disclosure
Disclosure of impairment loss and reversal of impairment loss [text block]	text block	IFRS for SMEs 27.32 Disclosure
Disclosure of impairment loss and reversal of impairment loss [abstract]		
Disclosure of impairment loss and reversal of impairment loss [table]	table	IFRS for SMEs 27.32 Disclosure
Classes of assets [axis]	axis	IFRS for SMEs 20.13 a Disclosure, IFRS for SMEs 27.32 Disclosure
Assets [member]	member [default]	IFRS for SMEs 20.13 a Disclosure, IFRS for SMEs 27.32 Disclosure
Inventories [member]	member	IFRS for SMEs 27.33 a Disclosure
Property, plant and equipment [member]	member	IFRS for SMEs 17.31 Disclosure, IFRS for SMEs 20.13 a Disclosure, IFRS for SMEs 27.33 b Disclosure
Goodwill [member]	member	IFRS for SMEs 27.33 c Disclosure
Intangible assets other than goodwill [member]	member	IFRS for SMEs 18.27 Disclosure, IFRS for SMEs 20.13 a Disclosure, IFRS for SMEs 27.33 d Disclosure
Investments in associates [member]	member	IFRS for SMEs 27.33 e Disclosure
Investments in joint ventures [member]	member	IFRS for SMEs 27.33 f Disclosure
Disclosure of impairment loss and reversal of impairment loss [line items]	line items	
Impairment loss recognised in profit or loss	X _{duration, debit}	IFRS for SMEs 27.32 a Disclosure
Description of line item(s) in statement of comprehensive income in which impairment losses recognised in profit or loss are included	text	IFRS for SMEs 27.32 a Disclosure
Reversal of impairment loss recognised in profit or loss	X _{duration, credit}	IFRS for SMEs 27.32 b Disclosure
Description of line item(s) in statement of comprehensive income in which impairment losses recognised in profit or loss are reversed	text	IFRS for SMEs 27.32 b Disclosure
[832600] Notes - Leases		
Disclosure of leases [text block]	text block	IFRS for SMEs - 20 Scope of this section Disclosure

Disclosure of recognised finance lease as assets by lessee [text block]	text block	IFRS for SMEs 20.13 a Disclosure
Disclosure of recognised finance lease as assets by lessee [abstract]		
Disclosure of recognised finance lease as assets by lessee [table]	table	IFRS for SMEs 20.13 a Disclosure
Classes of assets [axis]	axis	IFRS for SMEs 20.13 a Disclosure, IFRS for SMEs 27.32 Disclosure
Assets [member]	member [default]	IFRS for SMEs 20.13 a Disclosure, IFRS for SMEs 27.32 Disclosure
Property, plant and equipment [member]	member	IFRS for SMEs 17.31 Disclosure, IFRS for SMEs 20.13 a Disclosure, IFRS for SMEs 27.33 b Disclosure
Intangible assets other than goodwill [member]	member	IFRS for SMEs 18.27 Disclosure, IFRS for SMEs 20.13 a Disclosure, IFRS for SMEs 27.33 d Disclosure
Investment property [member]	member	IFRS for SMEs 20.13 a Disclosure
Biological assets [member]	member	IFRS for SMEs 20.13 a Disclosure
Other assets [member]	member	IFRS for SMEs 20.13 a Disclosure
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	axis	IFRS for SMEs 17.31 d Disclosure, IFRS for SMEs 17.31 e Disclosure, IFRS for SMEs 18.27 c Disclosure, IFRS for SMEs 18.27 e Disclosure, IFRS for SMEs 20.14 Disclosure, IFRS for SMEs 34.10 e Disclosure, IFRS for SMEs 34.7 c Disclosure
Carrying amount [member]	member [default]	IFRS for SMEs 17.31 e Disclosure, IFRS for SMEs 18.27 e Disclosure, IFRS for SMEs 20.14 Disclosure, IFRS for SMEs 34.7 c Disclosure
Gross carrying amount [member]	member	IFRS for SMEs 17.31 d Disclosure, IFRS for SMEs 18.27 c Disclosure, IFRS for SMEs 20.14 Disclosure, IFRS for SMEs 34.10 e Disclosure
Accumulated depreciation, amortisation and impairment [member]	member	IFRS for SMEs 17.31 d Disclosure, IFRS for SMEs 18.27 c Disclosure, IFRS for SMEs 20.14 Disclosure, IFRS for SMEs 34.10 e Disclosure
Disclosure of recognised finance lease as assets by lessee [line items]	line items	
Recognised finance lease as assets	X _{instant} , debit	IFRS for SMEs 20.13 a Disclosure
Disclosure of finance lease and operating lease by lessee [text block]	text block	IFRS for SMEs - 20 Financial statements of lessees—finance leases Disclosure, IFRS for SMEs - 20 Financial statements of lessees—operating leases Disclosure
Disclosure of finance lease and operating lease by lessee [abstract]		
Disclosure of finance lease and operating lease by lessee [table]	table	IFRS for SMEs 20.13 b Disclosure, IFRS for SMEs 20.16 a Disclosure
Maturity [axis]	axis	IFRS for SMEs 20.13 b Disclosure, IFRS for SMEs 20.16 a Disclosure, IFRS for SMEs 20.23 a Disclosure, IFRS for SMEs 20.30 a Disclosure
Aggregated time bands [member]	member [default]	IFRS for SMEs 20.13 b Disclosure, IFRS for SMEs 20.16 a Disclosure, IFRS for SMEs 20.23 a Disclosure, IFRS for SMEs 20.30 a Disclosure
Not later than one year [member]	member	IFRS for SMEs 20.13 b (i) Disclosure, IFRS for SMEs 20.16 a (i) Disclosure, IFRS for SMEs 20.23 a (i) Disclosure, IFRS for SMEs 20.30 a (i) Disclosure
Later than one year and not later than five years [member]	member	IFRS for SMEs 20.13 b (ii) Disclosure, IFRS for SMEs 20.16 a (ii) Disclosure, IFRS for SMEs 20.23 a (ii) Disclosure, IFRS for SMEs 20.30 a (ii) Disclosure
Later than five years [member]	member	IFRS for SMEs 20.13 b (iii) Disclosure, IFRS for SMEs 20.16 a (iii) Disclosure, IFRS for SMEs 20.23 a (iii) Disclosure, IFRS for SMEs 20.30 a (iii) Disclosure
Disclosure of finance lease and operating lease by lessee [line items]	line items	
Minimum finance lease payments payable	X _{instant} , credit	IFRS for SMEs 20.13 b Disclosure
Minimum lease payments payable under non-cancellable operating lease	X _{instant} , credit	IFRS for SMEs 20.16 a Disclosure
Lease and sublease payments recognised as expense	X _{duration} , debit	IFRS for SMEs 20.16 b Disclosure
Description of significant leasing arrangements by lessee classified as finance lease	text	IFRS for SMEs 20.13 c Disclosure
Description of significant leasing arrangements by lessee classified as operating lease	text	IFRS for SMEs 20.16 c Disclosure
Disclosure of finance lease and operating lease by lessor [text block]	text block	IFRS for SMEs - 20 Financial statements of lessors—operating leases Disclosure, IFRS for SMEs - 20 Financial statements of lessors—finance leases Disclosure

Disclosure of finance lease and operating lease by lessor [abstract]		
Disclosure of finance lease and operating lease by lessor [table]	table	IFRS for SMEs 20.23 a Disclosure, IFRS for SMEs 20.30 a Disclosure
Maturity [axis]	axis	IFRS for SMEs 20.13 b Disclosure, IFRS for SMEs 20.16 a Disclosure, IFRS for SMEs 20.23 a Disclosure, IFRS for SMEs 20.30 a Disclosure
Aggregated time bands [member]	member [default]	IFRS for SMEs 20.13 b Disclosure, IFRS for SMEs 20.16 a Disclosure, IFRS for SMEs 20.23 a Disclosure, IFRS for SMEs 20.30 a Disclosure
Not later than one year [member]	member	IFRS for SMEs 20.13 b (i) Disclosure, IFRS for SMEs 20.16 a (i) Disclosure, IFRS for SMEs 20.23 a (i) Disclosure, IFRS for SMEs 20.30 a (i) Disclosure
Later than one year and not later than five years [member]	member	IFRS for SMEs 20.13 b (ii) Disclosure, IFRS for SMEs 20.16 a (ii) Disclosure, IFRS for SMEs 20.23 a (ii) Disclosure, IFRS for SMEs 20.30 a (ii) Disclosure
Later than five years [member]	member	IFRS for SMEs 20.13 b (iii) Disclosure, IFRS for SMEs 20.16 a (iii) Disclosure, IFRS for SMEs 20.23 a (iii) Disclosure, IFRS for SMEs 20.30 a (iii) Disclosure
Disclosure of finance lease and operating lease by lessor [line items]	line items	
Gross investment in finance lease	X _{instant} , debit	IFRS for SMEs 20.23 a Disclosure
Unearned finance income on finance lease	X _{instant} , debit	IFRS for SMEs 20.23 a Disclosure, IFRS for SMEs 20.23 b Disclosure
Minimum finance lease payments receivable, at present value	X _{instant} , debit	IFRS for SMEs 20.23 a Disclosure
Minimum lease payments receivable under non-cancellable operating lease	X _{instant} , debit	IFRS for SMEs 20.30 a Disclosure
Contingent rents recognised as income [abstract]		
Contingent rents recognised as income, classified as finance lease	X _{duration} , credit	IFRS for SMEs 20.23 e Disclosure
Contingent rents recognised as income, classified as operating lease	X _{duration} , credit	IFRS for SMEs 20.30 b Disclosure
Total contingent rents recognised as income	X _{duration} , credit	IFRS for SMEs 20.23 e Disclosure
Explanation of unguaranteed residual values accruing to benefit of lessor	text	IFRS for SMEs 20.23 c Disclosure
Accumulated allowance for uncollectible minimum lease payments receivable	X _{instant} , credit	IFRS for SMEs 20.23 d Disclosure
Description of significant leasing arrangements by lessor classified as finance lease	text	IFRS for SMEs 20.23 f Disclosure
Description of significant leasing arrangements by lessor classified as operating lease	text	IFRS for SMEs 20.30 c Disclosure
[834120] Notes - Share-based payment arrangements		
Disclosure of share-based payment arrangements [text block]	text block	IFRS for SMEs - 26 Disclosures Disclosure
Disclosure of terms and conditions of share-based payment arrangement [text block]	text block	IFRS for SMEs 26.18 a Disclosure
Disclosure of terms and conditions of share-based payment arrangement [abstract]		
Disclosure of terms and conditions of share-based payment arrangement [table]	table	IFRS for SMEs 26.18 a Disclosure
Types of share-based payment arrangements [axis]	axis	IFRS for SMEs 26.18 a Disclosure
Share-based payment arrangements [member]	member [default]	IFRS for SMEs 26.18 a Disclosure
Disclosure of terms and conditions of share-based payment arrangement [line items]	line items	
Description of share-based payment arrangement	text	IFRS for SMEs 26.18 a Disclosure
Description of vesting requirements for share-based payment arrangement	text	IFRS for SMEs 26.18 a Disclosure
Description of maximum term of options granted for share-based payment arrangement	text	IFRS for SMEs 26.18 a Disclosure
Description of method of settlement for share-based payment arrangement	text	IFRS for SMEs 26.18 a Disclosure
Disclosure of number and weighted average exercise prices of share options [text block]	text block	IFRS for SMEs 26.18 b Disclosure
Number of share options outstanding in share-based payment arrangement at beginning of period	X.XX _{instant}	IFRS for SMEs 26.18 b (vi) Disclosure, IFRS for SMEs 26.18 b (i) Disclosure
Number of share options granted in share-based payment arrangement	X.XX _{duration}	IFRS for SMEs 26.18 b (ii) Disclosure
Number of share options forfeited in share-based payment arrangement	X.XX _{duration}	IFRS for SMEs 26.18 b (iii) Disclosure
Number of share options exercised in share-based payment arrangement	X.XX _{duration}	IFRS for SMEs 26.18 b (iv) Disclosure
Number of share options expired in share-based payment arrangement	X.XX _{duration}	IFRS for SMEs 26.18 b (v) Disclosure
Number of share options outstanding in share-based payment arrangement at end of period	X.XX _{instant}	IFRS for SMEs 26.18 b (vi) Disclosure, IFRS for SMEs 26.18 b (i) Disclosure
Number of share options exercisable in share-based payment arrangement	X.XX _{instant}	IFRS for SMEs 26.18 b (vii) Disclosure
Weighted average exercise price of share options outstanding in share-based payment arrangement at beginning of period	X _{instant}	IFRS for SMEs 26.18 b (i) Disclosure, IFRS for SMEs 26.18 b (vi) Disclosure
Weighted average exercise price of share options granted in share-based payment arrangement	X _{duration}	IFRS for SMEs 26.18 b (ii) Disclosure
Weighted average exercise price of share options forfeited in share-based payment arrangement	X _{duration}	IFRS for SMEs 26.18 b (iii) Disclosure

Weighted average exercise price of share options exercised in share-based payment arrangement	X _{duration}	IFRS for SMEs 26.18 b (iv) Disclosure
Weighted average exercise price of share options expired in share-based payment arrangement	X _{duration}	IFRS for SMEs 26.18 b (v) Disclosure
Weighted average exercise price of share options outstanding in share-based payment arrangement at end of period	X _{instant}	IFRS for SMEs 26.18 b (i) Disclosure, IFRS for SMEs 26.18 b (vi) Disclosure
Weighted average exercise price of share options exercisable in share-based payment arrangement	X _{instant}	IFRS for SMEs 26.18 b (vii) Disclosure
Explanation of measurement of fair value of goods or services received or fair value of equity instruments granted on equity-settled share-based payments	text	IFRS for SMEs 26.19 Disclosure
Description of liability measurement for cash-settled share-based payment arrangements	text	IFRS for SMEs 26.20 Disclosure
Explanation of modifications, modified share-based payment arrangements	text	IFRS for SMEs 26.21 Disclosure
Explanation of measurement of share-based payment expense on basis of reasonable allocation of expenses recognised for group	text	IFRS for SMEs 26.22 Disclosure
Expense from share-based payment transactions	X _{duration, debit}	IFRS for SMEs 26.23 a Disclosure
Liabilities from share-based payment transactions	X _{instant, credit}	IFRS for SMEs 26.23 b Disclosure
[834480] Notes - Employee benefits		
Disclosure of employee benefits [text block]	text block	IFRS for SMEs - 28 Disclosures Disclosure
Disclosure of defined benefit plans [text block]	text block	IFRS for SMEs 28.41 Disclosure
Description of fact that multi-employer or state plan is defined benefit plan	text	IFRS for SMEs 28.40 Disclosure
Disclosure of defined benefit plans [abstract]		
Disclosure of defined benefit plans [table]	table	IFRS for SMEs 28.41 Disclosure
Defined benefit plans [axis]	axis	IFRS for SMEs 28.41 Disclosure
Defined benefit plans [member]	member [default]	IFRS for SMEs 28.41 Disclosure
Multi-employer defined benefit plans [member]	member	IFRS for SMEs 28.40 Disclosure
Disclosure of defined benefit plans [line items]	line items	
Description of type of plan	text	IFRS for SMEs 28.41 a Disclosure
Description of accounting policy for recognising actuarial gains and losses [text block]	text block	IFRS for SMEs 28.41 b Disclosure, IFRS for SMEs 8.5 b Disclosure
Actuarial gains (losses) recognised in profit or loss, defined benefit plan	X _{duration, credit}	IFRS for SMEs 28.41 b Disclosure
Other comprehensive income, before tax, actuarial gains (losses) on defined benefit plans	X _{duration, credit}	IFRS for SMEs 28.41 b Disclosure, IFRS for SMEs 5.4 b (ii) Disclosure, IFRS for SMEs 5.5 g Disclosure
Explanation of uses of any simplifications in measuring defined benefit obligation	text	IFRS for SMEs 28.41 c Disclosure
Description of reasons why using projected unit credit method to measure obligation and cost under defined benefit plans would involve undue cost or effort	text	IFRS for SMEs 28.41 c Disclosure
Date of most recent comprehensive actuarial valuation	yyyy-mm-dd	IFRS for SMEs 28.41 d Disclosure
Description of adjustments made to measure defined benefit obligation	text	IFRS for SMEs 28.41 d Disclosure
Reconciliation of changes in present value of defined benefit obligation [abstract]		
Defined benefit obligation, at present value at beginning of period	X _{instant, credit}	IFRS for SMEs 28.41 e Disclosure
Changes in defined benefit obligation, at present value [abstract]		
Increase (decrease) through current service cost, defined benefit obligation, at present value	X _{duration, credit}	IFRS for SMEs 28.41 e Disclosure
Increase (decrease) through interest cost, defined benefit obligation, at present value	X _{duration, credit}	IFRS for SMEs 28.41 e Disclosure
Acquisitions through business combinations, defined benefit obligation, at present value	X _{duration, credit}	IFRS for SMEs 28.41 e Disclosure
Increase (decrease) through actuarial losses (gains), defined benefit obligation, at present value	(X) _{duration, debit}	IFRS for SMEs 28.41 e Disclosure
Contributions by plan participants, defined benefit obligation, at present value	X _{duration, credit}	IFRS for SMEs 28.41 e Disclosure
Decrease through benefits paid, defined benefit obligation, at present value	(X) _{duration, debit}	IFRS for SMEs 28.41 e Disclosure
Increase (decrease) through past service cost, defined benefit obligation, at present value	X _{duration, credit}	IFRS for SMEs 28.41 e Disclosure
Increase (decrease) through curtailments, defined benefit obligation, at present value	(X) _{duration, debit}	IFRS for SMEs 28.41 e Disclosure
Increase (decrease) through settlements, defined benefit obligation, at present value	(X) _{duration, debit}	IFRS for SMEs 28.41 e Disclosure
Increase (decrease) through net exchange differences, defined benefit obligation, at present value	X _{duration, credit}	IFRS for SMEs 28.41 e Disclosure
Total increase (decrease) in defined benefit obligation, at present value	X _{duration, credit}	IFRS for SMEs 28.41 e Disclosure
Defined benefit obligation, at present value at end of period	X _{instant, credit}	IFRS for SMEs 28.41 e Disclosure
Reconciliation of changes in fair value of plan assets [abstract]		
Plan assets, at fair value at beginning of period	X _{instant, debit}	IFRS for SMEs 28.41 f Disclosure
Changes in plan assets, at fair value [abstract]		
Increase (decrease) through actuarial gains (losses), plan assets, at fair value	X _{duration, debit}	IFRS for SMEs 28.41 f (iii) Disclosure

Increase (decrease) through business combinations, plan assets, at fair value	X _{duration} , debit	IFRS for SMEs 28.41 f (iii) Disclosure
Decrease through benefits paid, plan assets, at fair value	(X) _{duration} , credit	IFRS for SMEs 28.41 f (ii) Disclosure
Increase (decrease) through contributions by plan participants, plan assets, at fair value	X _{duration} , debit	IFRS for SMEs 28.41 f (i) Disclosure
Increase (decrease) through contributions by employer, plan assets, at fair value	X _{duration} , debit	IFRS for SMEs 28.41 f (i) Disclosure
Increase (decrease) through net exchange differences, plan assets, at fair value	X _{duration} , debit	IFRS for SMEs 28.41 f (iii) Disclosure
Increase (decrease) through settlements, plan assets, at fair value	(X) _{duration} , credit	IFRS for SMEs 28.41 f (iii) Disclosure
Total increase (decrease) in plan assets, at fair value	X _{duration} , debit	IFRS for SMEs 28.41 f Disclosure
Plan assets, at fair value at end of period	X _{instant} , debit	IFRS for SMEs 28.41 f Disclosure
Reimbursement rights, at fair value at beginning of period	X _{instant} , debit	IFRS for SMEs 28.41 f Disclosure
Changes in reimbursement rights, at fair value [abstract]		
Increase (decrease) through actuarial gains (losses), reimbursement rights, at fair value	X _{duration} , debit	IFRS for SMEs 28.41 f (iii) Disclosure
Increase (decrease) through business combinations, reimbursement rights, at fair value	X _{duration} , debit	IFRS for SMEs 28.41 f (iii) Disclosure
Decrease through benefits paid, reimbursement rights, at fair value	(X) _{duration} , credit	IFRS for SMEs 28.41 f (ii) Disclosure
Increase (decrease) through contributions by plan participants, reimbursement rights, at fair value	X _{duration} , debit	IFRS for SMEs 28.41 f (i) Disclosure
Increase (decrease) through contributions by employer, reimbursement rights, at fair value	X _{duration} , debit	IFRS for SMEs 28.41 f (i) Disclosure
Increase (decrease) through net exchange differences, reimbursement rights, at fair value	X _{duration} , debit	IFRS for SMEs 28.41 f (iii) Disclosure
Increase (decrease) through settlements, reimbursement rights, at fair value	(X) _{duration} , credit	IFRS for SMEs 28.41 f (iii) Disclosure
Total increase (decrease) in reimbursement rights, at fair value	X _{duration} , debit	IFRS for SMEs 28.41 f Disclosure
Reimbursement rights, at fair value at end of period	X _{instant} , debit	IFRS for SMEs 28.41 f Disclosure
Cost relating to defined benefit plans	X _{duration} , debit	IFRS for SMEs 28.41 g Disclosure
Post-employment benefit expense, defined benefit plans	X _{duration} , debit	IFRS for SMEs 28.41 g (i) Disclosure
Cost relating to defined benefit plans for period included in cost of assets	X _{duration} , debit	IFRS for SMEs 28.41 g (ii) Disclosure
Description of percentage or amount which each major category contributes to fair value of total plan assets [text block]	text block	IFRS for SMEs 28.41 h Disclosure
Equity instruments, amount contributed to fair value of plan assets	X _{instant} , debit	IFRS for SMEs 28.41 h Disclosure
Debt instruments, amount contributed to fair value of plan assets	X _{instant} , debit	IFRS for SMEs 28.41 h Disclosure
Real estate, amount contributed to fair value of plan assets	X _{instant} , debit	IFRS for SMEs 28.41 h Disclosure
Other assets, amount contributed to fair value of plan assets	X _{instant} , debit	IFRS for SMEs 28.41 h Disclosure
Equity instruments, percentage contributed to fair value of plan assets	X.XX _{instant}	IFRS for SMEs 28.41 h Disclosure
Debt instruments, percentage contributed to fair value of plan assets	X.XX _{instant}	IFRS for SMEs 28.41 h Disclosure
Real estate, percentage contributed to fair value of plan assets	X.XX _{instant}	IFRS for SMEs 28.41 h Disclosure
Other assets, percentage contributed to fair value of plan assets	X.XX _{instant}	IFRS for SMEs 28.41 h Disclosure
Entity's own financial instruments included in fair value of plan assets	X _{instant} , debit	IFRS for SMEs 28.41 i (i) Disclosure
Property occupied by entity included in fair value of plan assets	X _{instant} , debit	IFRS for SMEs 28.41 i (ii) Disclosure
Other assets used by entity included in fair value of plan assets	X _{instant} , debit	IFRS for SMEs 28.41 i (ii) Disclosure
Actual return on plan assets and reimbursement right recognised as asset	X _{duration} , debit	IFRS for SMEs 28.41 j Disclosure
Actuarial assumption of discount rates	X.XX _{instant}	IFRS for SMEs 28.41 k (i) Disclosure
Actuarial assumption of expected rates of return on plan assets	X.XX _{instant}	IFRS for SMEs 28.41 k (ii) Disclosure
Actuarial assumption of expected rates of salary increases	X.XX _{instant}	IFRS for SMEs 28.41 k (iii) Disclosure
Actuarial assumption of medical cost trend rates	X.XX _{instant}	IFRS for SMEs 28.41 k (iv) Disclosure
Other material actuarial assumptions	X.XX _{instant}	IFRS for SMEs 28.41 k (v) Disclosure
Disclosure of other long-term employee benefits [text block]	text block	IFRS for SMEs 28.42 Disclosure
Disclosure of other long-term employee benefits [abstract]		
Disclosure of other long-term employee benefits [table]	table	IFRS for SMEs 28.42 Disclosure
Categories of other long-term employee benefits [axis]	axis	IFRS for SMEs 28.42 Disclosure
Other long-term employee benefits [member]	member [default]	IFRS for SMEs 28.42 Disclosure
Disclosure of other long-term employee benefits [line items]	line items	
Description of nature of other long-term employee benefits	text	IFRS for SMEs 28.42 Disclosure
Other long-term employee benefit obligation	X _{instant} , credit	IFRS for SMEs 28.42 Disclosure
Description of funding of obligations of other long-term employee benefits	text	IFRS for SMEs 28.42 Disclosure
Disclosure of termination benefits [text block]	text block	IFRS for SMEs 28.43 Disclosure
Disclosure of termination benefits [abstract]		
Disclosure of termination benefits [table]	table	IFRS for SMEs 28.43 Disclosure

Categories of termination benefits [axis]	axis	IFRS for SMEs 28.43 Disclosure
Termination benefits [member]	member [default]	IFRS for SMEs 28.43 Disclosure
Disclosure of termination benefits [line items]	line items	
Description of nature of termination benefits	text	IFRS for SMEs 28.43 Disclosure
Termination benefit obligation	X _{instant, credit}	IFRS for SMEs 28.43 Disclosure
Description of funding of obligations of termination benefits	text	IFRS for SMEs 28.43 Disclosure
Description of nature of obligation, termination benefits contingent liability	text	IFRS for SMEs 28.44 Disclosure
[835110] Notes - Income taxes		
Disclosure of income tax [text block]	text block	IFRS for SMEs 29.38 Disclosure
Major components of tax expense (income) [abstract]		
Current tax expense (income)	X _{duration, debit}	IFRS for SMEs 29.39 a Example
Adjustments for current tax of prior periods	X _{duration, debit}	IFRS for SMEs 29.39 b Example
Deferred tax expense (income) relating to origination and reversal of temporary differences	X _{duration, debit}	IFRS for SMEs 29.39 c Example
Deferred tax expense (income) relating to tax rate changes or imposition of new taxes	X _{duration, debit}	IFRS for SMEs 29.39 d Example
Tax benefit arising from previously unrecognised tax loss, tax credit or temporary difference of prior period used to reduce tax expense [abstract]		
Tax benefit arising from previously unrecognised tax loss, tax credit or temporary difference of prior period used to reduce current tax expense	(X) _{duration, credit}	IFRS for SMEs 29.39 e Common practice
Tax benefit arising from previously unrecognised tax loss, tax credit or temporary difference of prior period used to reduce deferred tax expense	(X) _{duration, credit}	IFRS for SMEs 29.39 e Common practice
Total tax benefit arising from previously unrecognised tax loss, tax credit or temporary difference of prior period used to reduce tax expense	(X) _{duration, credit}	IFRS for SMEs 29.39 e Disclosure
Deferred tax expense (income) arising from write-down or reversal of write-down of deferred tax asset	X _{duration, debit}	IFRS for SMEs 29.39 g Example
Tax expense (income) relating to changes in accounting policies and errors included in profit or loss	X _{duration, debit}	IFRS for SMEs 29.39 h Example
Adjustments to deferred tax expense (income) arising from change in tax status of entity or shareholders	X _{duration}	IFRS for SMEs 29.39 f Example
Other components of deferred tax expense (income)	X _{duration, debit}	IFRS for SMEs 29.39 Common practice
Total tax expense (income)	X _{duration, debit}	IFRS for SMEs 29.39 Disclosure, IFRS for SMEs 5.5 d Disclosure
Income tax relating to components of other comprehensive income [abstract]		
Income tax relating to exchange differences on translation of other comprehensive income	X _{duration, debit}	IFRS for SMEs 29.40 a Disclosure
Income tax relating to cash flow hedges of other comprehensive income	X _{duration, debit}	IFRS for SMEs 29.40 a Disclosure
Income tax relating to defined benefit plans of other comprehensive income	X _{duration, debit}	IFRS for SMEs 29.40 a Disclosure
Income tax relating to changes in revaluation surplus of other comprehensive income	X _{duration, debit}	IFRS for SMEs 29.40 a Disclosure
Aggregated income tax relating to components of other comprehensive income	X _{duration}	IFRS for SMEs 29.40 a Disclosure
Income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method	X _{duration, debit}	IFRS for SMEs 29.40 a Disclosure
Current and deferred tax relating to items charged or credited directly to equity [abstract]		
Current tax relating to items credited (charged) directly to equity	X _{duration, debit}	IFRS for SMEs 29.40 b Common practice
Deferred tax relating to items credited (charged) directly to equity	X _{duration, debit}	IFRS for SMEs 29.40 b Common practice
Aggregate current and deferred tax relating to items credited (charged) directly to equity	X _{duration, debit}	IFRS for SMEs 29.40 b Disclosure
Explanation of significant differences between tax expense (income) and accounting profit multiplied by applicable tax rate	text	IFRS for SMEs 29.40 c Disclosure
Tax effect of revenues exempt from taxation	X _{duration, credit}	IFRS for SMEs 29.40 c Example
Tax effect of expense not deductible in determining taxable profit (tax loss)	X _{duration, debit}	IFRS for SMEs 29.40 c Example
Explanation of changes in applicable tax rates to previous accounting period	text	IFRS for SMEs 29.40 d Disclosure
Disclosure of temporary difference, unused tax losses and unused tax credits [text block]	text block	IFRS for SMEs 29.40 e Disclosure
Disclosure of temporary difference, unused tax losses and unused tax credits [abstract]		
Disclosure of temporary difference, unused tax losses and unused tax credits [table]	table	IFRS for SMEs 29.40 e Disclosure
Temporary difference, unused tax losses and unused tax credits [axis]	axis	IFRS for SMEs 29.40 e Disclosure
Temporary difference, unused tax losses and unused tax credits [member]	member [default]	IFRS for SMEs 29.40 e Disclosure
Temporary differences [member]	member	IFRS for SMEs 29.40 e Disclosure
Unused tax losses [member]	member	IFRS for SMEs 29.40 e Disclosure
Unused tax credits [member]	member	IFRS for SMEs 29.40 e Disclosure
Disclosure of temporary difference, unused tax losses and unused tax credits [line items]	line items	
Deferred tax assets and liabilities [abstract]		
Deferred tax assets	(X) _{instant, debit}	IFRS for SMEs 29.40 e (i) Disclosure, IFRS for SMEs 4.2 o Disclosure
Deferred tax liabilities	X _{instant, credit}	IFRS for SMEs 29.40 e (i) Disclosure, IFRS for SMEs 4.2 o Disclosure
Net deferred tax liability (asset)	X _{instant, credit}	IFRS for SMEs 29.40 e (i) Disclosure

Analysis of change in deferred tax liabilities [text block]	text block	IFRS for SMEs 29.40 e (ii) Disclosure
Analysis of change in deferred tax assets [text block]	text block	IFRS for SMEs 29.40 e (ii) Disclosure
Deductible temporary differences, unused tax losses and unused tax credits for which no deferred tax asset is recognised	X _{instant}	IFRS for SMEs 29.40 f Disclosure
Description of expiry date of deductible temporary differences, unused tax losses and unused tax credits	text	IFRS for SMEs 29.40 f Disclosure
Description of nature of potential income tax consequences that would result from payment of dividend	text	IFRS for SMEs 29.40 g Disclosure
Current tax assets not offset against current tax liabilities because undue cost or effort exemption is used	X _{instant, debit}	IFRS for SMEs 29.41 Disclosure
Current tax liabilities not offset against current tax assets because undue cost or effort exemption is used	X _{instant, credit}	IFRS for SMEs 29.41 Disclosure
Deferred tax assets not offset against deferred tax liabilities because undue cost or effort exemption is used	X _{instant, debit}	IFRS for SMEs 29.41 Disclosure
Deferred tax liabilities not offset against deferred tax assets because undue cost or effort exemption is used	X _{instant, credit}	IFRS for SMEs 29.41 Disclosure
Description of reasons why applying requirement to offset current or deferred tax assets and liabilities would involve undue cost or effort	text	IFRS for SMEs 29.41 Disclosure
[842000] Notes - Effects of changes in foreign exchange rates		
Disclosure of effect of changes in foreign exchange rates [text block]	text block	IFRS for SMEs - 30 Disclosures Disclosure
Description of functional currency	text	IFRS for SMEs 30.26 Disclosure
Description of presentation currency	text	IFRS for SMEs 3.23 d Disclosure, IFRS for SMEs 30.26 Disclosure
Description of reason why presentation currency is different from functional currency	text	IFRS for SMEs 30.26 Disclosure
Description of reason for change in functional currency	text	IFRS for SMEs 30.27 Disclosure
Foreign exchange gain (loss)	X _{duration, credit}	IFRS for SMEs 30.25 a Disclosure
Reserve of exchange differences on translation	X _{instant, credit}	IFRS for SMEs 30.25 b Disclosure, IFRS for SMEs 4.3 Common practice
[851100] Notes - Cash flow statement		
Disclosure of cash flow statement [text block]	text block	IFRS for SMEs 7.1 Disclosure
Explanation of investing and financing transactions not requiring use of cash or cash equivalents	text	IFRS for SMEs 7.18 Disclosure
Description of acquisition of assets by assuming directly related liabilities or means of finance lease	text	IFRS for SMEs 7.19 a Common practice
Description of acquisition of entity by means of equity issue	text	IFRS for SMEs 7.19 b Common practice
Description of conversion of debt to equity	text	IFRS for SMEs 7.19 c Common practice
Cash and cash equivalents if different from statement of financial position [abstract]		
Cash and cash equivalents	X _{instant, debit}	IFRS for SMEs 4.2 a Disclosure, IFRS for SMEs 7.20 Disclosure
Bank overdrafts	(X) _{instant, credit}	IFRS for SMEs 7.20 Common practice
Other differences to cash and cash equivalents in statement of cash flows	(X) _{instant, credit}	IFRS for SMEs 7.20 Common practice
Total cash and cash equivalents if different from statement of financial position	X _{instant, debit}	IFRS for SMEs 7.20 Common practice
Cash and cash equivalents held by entity unavailable for use by group	X _{instant, debit}	IFRS for SMEs 7.21 Disclosure
Commentary by management on significant cash and cash equivalent balances held by entity that are not available for use by group	text	IFRS for SMEs 7.21 Disclosure
Income taxes paid (refund) [abstract]		
Income taxes paid (refund), classified as operating activities	X _{duration, credit}	IFRS for SMEs 7.17 Disclosure, IFRS for SMEs 7.4 e Example
Income taxes paid (refund), classified as investing activities	X _{duration, credit}	IFRS for SMEs 7.17 Disclosure, IFRS for SMEs 7.4 e Example
Income taxes paid (refund), classified as financing activities	X _{duration, credit}	IFRS for SMEs 7.17 Disclosure, IFRS for SMEs 7.4 e Example
Total income taxes paid (refund)	X _{duration, credit}	IFRS for SMEs 7.17 Disclosure
[861200] Notes - Share capital, reserves and other equity interest		
Disclosure of share capital, reserves and other equity interest [text block]	text block	IFRS for SMEs 4.12 Disclosure
Disclosure of classes of share capital [text block]	text block	IFRS for SMEs 4.12 a Disclosure
Disclosure of classes of share capital [abstract]		
Disclosure of classes of share capital [table]	table	IFRS for SMEs 4.12 a Disclosure
Classes of share capital [axis]	axis	IFRS for SMEs 4.12 a Disclosure
Share capital [member]	member [default]	IFRS for SMEs 4.12 a Disclosure
Disclosure of classes of share capital [line items]	line items	
Number of shares authorised	shares	IFRS for SMEs 4.12 a (i) Disclosure
Number of shares issued and fully paid	shares	IFRS for SMEs 4.12 a (ii) Disclosure
Number of shares issued but not fully paid	shares	IFRS for SMEs 4.12 a (ii) Disclosure
Par value per share	X.XX _{instant}	IFRS for SMEs 4.12 a (iii) Disclosure
Explanation of fact that shares have no par value	text	IFRS for SMEs 4.12 a (iii) Disclosure

Reconciliation of number of shares outstanding [abstract]		
Number of shares outstanding at beginning of period	shares	IFRS for SMEs 4.12 a (iv) Disclosure
Changes in number of shares outstanding [abstract]		
Total increase (decrease) in number of shares outstanding	shares	IFRS for SMEs 4.12 a (iv) Disclosure
Number of shares outstanding at end of period	shares	IFRS for SMEs 4.12 a (iv) Disclosure
Rights, preferences and restrictions attaching to class of share capital	text	IFRS for SMEs 4.12 a (v) Disclosure
Number of shares in entity held by entity or by its subsidiaries or associates	shares	IFRS for SMEs 4.12 a (vi) Disclosure
Number of shares reserved for issue under options and contracts for sale of shares	shares	IFRS for SMEs 4.12 a (vii) Disclosure
Description of terms of shares reserved for issue under options and contracts for sale of shares	text	IFRS for SMEs 4.12 a (vii) Disclosure
Disclosure of reserves within equity [text block]	text block	IFRS for SMEs 4.12 b Disclosure
Disclosure of reserves within equity [abstract]		
Disclosure of reserves within equity [table]	table	IFRS for SMEs 4.12 b Disclosure
Reserves within equity [axis]	axis	IFRS for SMEs 4.12 b Disclosure
Other reserves [member]	member [default]	IFRS for SMEs 4.12 b Disclosure, IFRS for SMEs 6.3 Disclosure
Reserve of exchange differences on translation [member]	member	IFRS for SMEs 6.3 Common practice
Reserve of cash flow hedges [member]	member	IFRS for SMEs 6.3 Common practice
Revaluation surplus [member]	member	IFRS for SMEs 17.15C Disclosure, IFRS for SMEs 6.3 Common practice
Disclosure of reserves within equity [line items]	line items	
Description of nature and purpose of reserves within equity	text	IFRS for SMEs 4.12 b Disclosure
Description of rights, preferences and restrictions attaching to category of equity interest by entity without share capital	text	IFRS for SMEs 4.13 Disclosure
[901000] Axis - Retrospective application and retrospective restatement		
Retrospective application and retrospective restatement [axis]	axis	IFRS for SMEs 10.13 b Disclosure, IFRS for SMEs 10.14 c Disclosure, IFRS for SMEs 10.23 b Disclosure, IFRS for SMEs 6.3 b Disclosure
Currently stated [member]	member [default]	IFRS for SMEs 10.13 b Disclosure, IFRS for SMEs 10.14 c Disclosure, IFRS for SMEs 10.23 b Disclosure, IFRS for SMEs 6.3 b Disclosure
Previously stated [member]	member	IFRS for SMEs 10.13 b Disclosure, IFRS for SMEs 10.14 c Disclosure, IFRS for SMEs 10.23 b Disclosure, IFRS for SMEs 6.3 b Disclosure
Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]	member	IFRS for SMEs 10.13 b Disclosure, IFRS for SMEs 10.14 c Disclosure, IFRS for SMEs 10.23 b Disclosure, IFRS for SMEs 6.3 b Disclosure
Increase (decrease) due to changes in accounting policy [member]	member	IFRS for SMEs 10.13 b Disclosure, IFRS for SMEs 10.14 c Disclosure
Increase (decrease) due to changes in accounting policy required by IFRS for SMEs [member]	member	IFRS for SMEs 10.13 b Disclosure, IFRS for SMEs 10.13 c Disclosure
Increase (decrease) due to voluntary changes in accounting policy [member]	member	IFRS for SMEs 10.14 c Disclosure
Increase (decrease) due to corrections of prior period errors [member]	member	IFRS for SMEs 10.23 b Disclosure, IFRS for SMEs 10.23 c Disclosure
[901500] Axis - Creation date		
Creation date [axis]	axis	IFRS for SMEs 10.12 Disclosure
Default financial statements date [member]	member [default]	IFRS for SMEs 10.12 Disclosure
[913000] Axis - Consolidated, combined and separate financial statements		
Consolidated and separate financial statements [axis]	axis	IFRS for SMEs 9.1 Disclosure
Consolidated [member]	member [default]	IFRS for SMEs 9.1 Disclosure
Combined [member]	member	IFRS for SMEs 9.1 Disclosure
Separate [member]	member	IFRS for SMEs 9.1 Disclosure

