



IFRS[®]

Accounting

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IFRS[®] Taxonomy Illustrated

IFRS[®] Accounting Taxonomy 2024

**A view of the IFRS Accounting Taxonomy 2024
(for the IFRS for SMEs[®] Standard)**

IFRS[®] Taxonomy Illustrated

IFRS Accounting Taxonomy 2024

A view of the *IFRS for SMEs* Standard

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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 Accounting Standards including IAS Standards, IFRIC Interpretations and the *IFRS for SMEs* Standard – issued by the International Accounting Standards Board, known as the IFRS Accounting Taxonomy.

Physically, the IFRS Accounting 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 Accounting Taxonomy without the use of specialised software. Consequently, the IFRS Foundation has published the IFRS Taxonomy Illustrated to facilitate understanding of the IFRS Accounting Taxonomy and its structure, and ultimately to assist with the tagging of financial statements prepared using IFRS Accounting Standards.

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

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

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

This version of the IFRS Taxonomy Illustrated reflects the IFRS Accounting Taxonomy 2024.¹

¹ The IFRS Accounting 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 Accounting 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 9.30 a Disclosure, IFRS for SMEs 9.27 a Disclosure, IFRS for SMEs 9.23 a Disclosure, IFRS for SMEs 3.23 b Disclosure
Date of end of reporting period	Date	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 30.26 Disclosure, IFRS for SMEs 3.23 d 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.
- Date – denotes that the disclosure format is a date.
- Monetary – denotes that the disclosure format is a monetary value.
- (Monetary) – denotes that the disclosure format is a negative monetary value.
- Decimal – denotes that the disclosure format is a decimalised value.
- Shares – denotes that the disclosure format is a number of shares.
- Per share – denotes that disclosure format is a monetary amount divided by a number of shares.
- Percent – denotes that disclosure format is presented as a percentage.
- Pure – denotes that disclosure format is a ratio where unit for nominator and denominator is the same.
- Duration – denotes that the disclosure format is a time interval.
- Area – denotes that the disclosure is an area.
- ____ – 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 or blank – 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.

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[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 9.30 a Disclosure, IFRS for SMEs 9.27 a Disclosure, IFRS for SMEs 9.23 a Disclosure, IFRS for SMEs 3.23 b Disclosure
Date of end of reporting period	Date	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 30.26 Disclosure, IFRS for SMEs 3.23 d 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	Monetary Instant, Debit	IFRS for SMEs 4.11 a Disclosure, IFRS for SMEs 17.31 e Disclosure, IFRS for SMEs 4.2 e Disclosure
Investment property at cost less accumulated depreciation and impairment	Monetary 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	Monetary Instant, Debit	IFRS for SMEs 16.10 e Disclosure, IFRS for SMEs 4.2 f Disclosure
Goodwill	Monetary Instant, Debit	IFRS for SMEs 4.3 Common practice
Intangible assets other than goodwill	Monetary Instant, Debit	IFRS for SMEs 18.27 e Disclosure, IFRS for SMEs 4.2 g Disclosure
Investments in associates	Monetary Instant, Debit	IFRS for SMEs 4.2 j Disclosure, IFRS for SMEs 14.12 b Disclosure
Investments in joint ventures	Monetary Instant, Debit	IFRS for SMEs 4.2 k Disclosure, IFRS for SMEs 15.19 b Disclosure
Non-current biological assets, at cost less accumulated depreciation and impairment	Monetary Instant, Debit	IFRS for SMEs 4.2 h Disclosure
Non-current biological assets, at fair value	Monetary Instant, Debit	IFRS for SMEs 4.2 i Disclosure
Trade and other non-current receivables	Monetary Instant, Debit	IFRS for SMEs 4.2 b Disclosure, IFRS for SMEs 4.11 b Disclosure
Non-current inventories	Monetary Instant, Debit	IFRS for SMEs 4.2 d Disclosure
Deferred tax assets	Monetary Instant, Debit	IFRS for SMEs 29.40 e (i) Disclosure, IFRS for SMEs 4.2 o Disclosure
Current tax assets, non-current	Monetary Instant, Debit	IFRS for SMEs 4.2 n Disclosure
Other non-current financial assets	Monetary Instant, Debit	IFRS for SMEs 4.2 c Disclosure
Other non-current non-financial assets	Monetary 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	Monetary Instant, Debit	IFRS for SMEs 11.35 a Disclosure
Total non-current assets	Monetary Instant, Debit	IFRS for SMEs 4.6 Disclosure
Current assets [abstract]		
Current inventories	Monetary Instant, Debit	IFRS for SMEs 13.22 b Disclosure, IFRS for SMEs 4.2 d Disclosure, IFRS for SMEs 4.11 c Disclosure
Trade and other current receivables	Monetary Instant, Debit	IFRS for SMEs 4.2 b Disclosure, IFRS for SMEs 4.11 b Disclosure
Current tax assets, current	Monetary Instant, Debit	IFRS for SMEs 4.2 n Disclosure
Current biological assets, at cost less accumulated depreciation and impairment	Monetary Instant, Debit	IFRS for SMEs 4.2 h Disclosure
Current biological assets, at fair value	Monetary Instant, Debit	IFRS for SMEs 4.2 i Disclosure
Other current financial assets	Monetary Instant, Debit	IFRS for SMEs 4.2 c Disclosure

Other current non-financial assets	Monetary Instant, Debit	IFRS for SMEs 4.3 Common practice
Cash and cash equivalents	Monetary Instant, Debit	IFRS for SMEs 7.20 Disclosure, IFRS for SMEs 4.2 a Disclosure
Current non-cash assets pledged as collateral for which transferee has right by contract or custom to sell or repledge collateral	Monetary Instant, Debit	IFRS for SMEs 11.35 a Disclosure
Total current assets	Monetary Instant, Debit	IFRS for SMEs 4.5 Disclosure
Total assets	Monetary Instant, Debit	IFRS for SMEs 4.3 Disclosure
Equity and liabilities [abstract]		
Equity [abstract]		
Issued capital	Monetary Instant, Credit	IFRS for SMEs 4.11 f Disclosure
Retained earnings	Monetary Instant, Credit	IFRS for SMEs 6.5 e Disclosure, IFRS for SMEs 6.5 a Disclosure, IFRS for SMEs 4.11 f Disclosure
Share premium	Monetary Instant, Credit	IFRS for SMEs 4.11 f Disclosure
Treasury shares	(Monetary) Instant, Debit	IFRS for SMEs 4.11 f Disclosure
Other equity interest	Monetary Instant, Credit	IFRS for SMEs 4.11 f Disclosure
Other reserves	Monetary Instant, Credit	IFRS for SMEs 4.11 f Disclosure
Total equity attributable to owners of parent	Monetary Instant, Credit	IFRS for SMEs 4.2 r Disclosure
Non-controlling interests	Monetary Instant, Credit	IFRS for SMEs 4.2 q Disclosure
Total equity	Monetary Instant, Credit	IFRS for SMEs 6.3 c Disclosure, IFRS for SMEs 4.2 q Disclosure, IFRS for SMEs 35.13 b Disclosure
Liabilities [abstract]		
Non-current liabilities [abstract]		
Non-current provisions [abstract]		
Non-current provisions for employee benefits	Monetary Instant, Credit	IFRS for SMEs 4.11 e Disclosure
Other non-current provisions	Monetary Instant, Credit	IFRS for SMEs 4.11 e Disclosure
Total non-current provisions	Monetary Instant, Credit	IFRS for SMEs 4.2 p Disclosure
Trade and other non-current payables	Monetary Instant, Credit	IFRS for SMEs 4.2 l Disclosure, IFRS for SMEs 4.11 d Disclosure
Deferred tax liabilities	Monetary Instant, Credit	IFRS for SMEs 29.40 e (i) Disclosure, IFRS for SMEs 4.2 o Disclosure
Current tax liabilities, non-current	Monetary Instant, Credit	IFRS for SMEs 4.2 n Disclosure
Other non-current financial liabilities	Monetary Instant, Credit	IFRS for SMEs 4.2 m Common practice
Non-current portion of non-current borrowings	Monetary Instant, Credit	IFRS for SMEs 4.3 Common practice
Other non-current non-financial liabilities	Monetary Instant, Credit	IFRS for SMEs 4.3 Common practice
Total non-current liabilities	Monetary Instant, Credit	IFRS for SMEs 4.8 Disclosure
Current liabilities [abstract]		
Current provisions [abstract]		
Current provisions for employee benefits	Monetary Instant, Credit	IFRS for SMEs 4.11 e Disclosure
Other current provisions	Monetary Instant, Credit	IFRS for SMEs 4.11 e Disclosure
Total current provisions	Monetary Instant, Credit	IFRS for SMEs 4.2 p Disclosure
Trade and other current payables	Monetary Instant, Credit	IFRS for SMEs 4.2 l Disclosure, IFRS for SMEs 4.11 d Disclosure
Current tax liabilities, current	Monetary Instant, Credit	IFRS for SMEs 4.2 n Disclosure
Other current financial liabilities	Monetary Instant, Credit	IFRS for SMEs 4.2 m Common practice

Current borrowings	Monetary Instant, Credit	IFRS for SMEs 4.3 Common practice
Current portion of non-current borrowings	Monetary Instant, Credit	IFRS for SMEs 4.3 Common practice
Other current non-financial liabilities	Monetary Instant, Credit	IFRS for SMEs 4.3 Common practice
Total current liabilities	Monetary Instant, Credit	IFRS for SMEs 4.7 Disclosure
Total liabilities	Monetary Instant, Credit	IFRS for SMEs 4.3 Disclosure
Total equity and liabilities	Monetary 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	Monetary Instant, Debit	IFRS for SMEs 4.11 a Disclosure, IFRS for SMEs 17.31 e Disclosure, IFRS for SMEs 4.2 e Disclosure
Investment property at cost less accumulated depreciation and impairment	Monetary 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	Monetary Instant, Debit	IFRS for SMEs 16.10 e Disclosure, IFRS for SMEs 4.2 f Disclosure
Goodwill	Monetary Instant, Debit	IFRS for SMEs 4.3 Common practice
Intangible assets other than goodwill	Monetary Instant, Debit	IFRS for SMEs 18.27 e Disclosure, IFRS for SMEs 4.2 g Disclosure
Other financial assets	Monetary Instant, Debit	IFRS for SMEs 4.2 c Disclosure
Other non-financial assets	Monetary Instant, Debit	IFRS for SMEs 4.3 Common practice
Investments in associates	Monetary Instant, Debit	IFRS for SMEs 4.2 j Disclosure, IFRS for SMEs 14.12 b Disclosure
Investments in joint ventures	Monetary Instant, Debit	IFRS for SMEs 4.2 k Disclosure, IFRS for SMEs 15.19 b Disclosure
Biological assets, at cost less accumulated depreciation and impairment	Monetary Instant, Debit	IFRS for SMEs 4.2 h Disclosure
Biological assets, at fair value	Monetary Instant, Debit	IFRS for SMEs 4.2 i Disclosure
Inventories	Monetary Instant, Debit	IFRS for SMEs 4.2 d Disclosure
Current tax assets	Monetary Instant, Debit	IFRS for SMEs 4.2 n Disclosure
Deferred tax assets	Monetary Instant, Debit	IFRS for SMEs 29.40 e (i) Disclosure, IFRS for SMEs 4.2 o Disclosure
Trade and other receivables	Monetary Instant, Debit	IFRS for SMEs 4.2 b Disclosure, IFRS for SMEs 4.11 b Disclosure
Cash and cash equivalents	Monetary Instant, Debit	IFRS for SMEs 7.20 Disclosure, IFRS for SMEs 4.2 a Disclosure
Non-cash assets pledged as collateral for which transferee has right by contract or custom to sell or repledge collateral	Monetary Instant, Debit	IFRS for SMEs 11.35 a Disclosure
Total assets	Monetary Instant, Debit	IFRS for SMEs 4.3 Disclosure
Equity and liabilities [abstract]		
Equity [abstract]		
Issued capital	Monetary Instant, Credit	IFRS for SMEs 4.11 f Disclosure
Retained earnings	Monetary Instant, Credit	IFRS for SMEs 6.5 e Disclosure, IFRS for SMEs 6.5 a Disclosure, IFRS for SMEs 4.11 f Disclosure
Share premium	Monetary Instant, Credit	IFRS for SMEs 4.11 f Disclosure
Treasury shares	(Monetary) Instant, Debit	IFRS for SMEs 4.11 f Disclosure
Other equity interest	Monetary Instant, Credit	IFRS for SMEs 4.11 f Disclosure
Other reserves	Monetary Instant, Credit	IFRS for SMEs 4.11 f Disclosure
Total equity attributable to owners of parent	Monetary Instant, Credit	IFRS for SMEs 4.2 r Disclosure

Non-controlling interests	Monetary Instant, Credit	IFRS for SMEs 4.2 q Disclosure
Total equity	Monetary Instant, Credit	IFRS for SMEs 6.3 c Disclosure, IFRS for SMEs 4.2 q Disclosure, IFRS for SMEs 35.13 b Disclosure
Liabilities [abstract]		
Trade and other payables	Monetary Instant, Credit	IFRS for SMEs 4.2 l Disclosure, IFRS for SMEs 4.11 d Disclosure
Provisions [abstract]		
Provisions for employee benefits	Monetary Instant, Credit	IFRS for SMEs 4.11 e Disclosure
Other provisions	Monetary Instant, Credit	IFRS for SMEs 21.14 a (i) Disclosure, IFRS for SMEs 4.11 e Disclosure
Total provisions	Monetary Instant, Credit	IFRS for SMEs 4.2 p Disclosure
Other financial liabilities	Monetary Instant, Credit	IFRS for SMEs 4.2 m Disclosure
Borrowings	Monetary Instant, Credit	IFRS for SMEs 4.3 Common practice
Other non-financial liabilities	Monetary Instant, Credit	IFRS for SMEs 4.3 Common practice
Current tax liabilities	Monetary Instant, Credit	IFRS for SMEs 4.2 n Disclosure
Deferred tax liabilities	Monetary Instant, Credit	IFRS for SMEs 29.40 e (i) Disclosure, IFRS for SMEs 4.2 o Disclosure
Total liabilities	Monetary Instant, Credit	IFRS for SMEs 4.3 Disclosure
Total equity and liabilities	Monetary Instant, Credit	IFRS for SMEs 4.3 Disclosure
[310000] Income statement, by function of expense		
Profit or loss [abstract]		
Profit (loss) [abstract]		
Revenue	Monetary Duration, Credit	IFRS for SMEs 23.30 Disclosure, IFRS for SMEs 5.5 a Disclosure
Cost of sales	(Monetary) Duration, Debit	IFRS for SMEs 5.11 b Disclosure
Gross profit	Monetary Duration, Credit	IFRS for SMEs 5.11 b Common practice
Other income	Monetary Duration, Credit	IFRS for SMEs 5.9 Common practice
Distribution costs	(Monetary) Duration, Debit	IFRS for SMEs 5.11 b Common practice
Administrative expenses	(Monetary) Duration, Debit	IFRS for SMEs 5.11 b Common practice
Other expense	Monetary Duration, Debit	IFRS for SMEs 5.11 b Common practice
Other gains (losses)	Monetary Duration, Credit	IFRS for SMEs 5.9 Common practice
Finance income	Monetary Duration, Credit	IFRS for SMEs 5.9 Common practice
Finance costs	(Monetary) Duration, Debit	IFRS for SMEs 5.5 b Disclosure
Share of profit (loss) of associates and joint ventures accounted for using equity method	Monetary Duration, Credit	IFRS for SMEs 5.5 c Disclosure
Profit (loss) before tax	Monetary Duration, Credit	IFRS for SMEs 5.5 Common practice
Tax income (expense)	Monetary Duration, Debit	IFRS for SMEs 5.5 d Disclosure, IFRS for SMEs 29.39 Disclosure
Profit (loss) from continuing operations	Monetary Duration, Credit	IFRS for SMEs 5.5 Common practice
Profit (loss) from discontinued operations	Monetary Duration, Credit	IFRS for SMEs 5.5 e Disclosure
Profit (loss)	Monetary Duration, Credit	IFRS for SMEs 7.7 b Disclosure, IFRS for SMEs 35.13 c Disclosure, IFRS for SMEs 6.3 c (i) Disclosure, IFRS for SMEs 5.5 f Disclosure
Profit (loss), attributable to [abstract]		
Profit (loss), attributable to owners of parent	Monetary Duration, Credit	IFRS for SMEs 5.6 a (ii) Disclosure

Profit (loss), attributable to non-controlling interests	Monetary 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	Monetary Duration, Credit	IFRS for SMEs 23.30 Disclosure, IFRS for SMEs 5.5 a Disclosure
Other income	Monetary Duration, Credit	IFRS for SMEs 5.9 Common practice
Increase (decrease) in inventories of finished goods and work in progress	(Monetary) Duration, Debit	IFRS for SMEs 5.11 a Common practice
Other work performed by entity and capitalised	Monetary Duration, Credit	IFRS for SMEs 5.11 a Common practice
Raw materials and consumables used	(Monetary) Duration, Debit	IFRS for SMEs 5.11 a Common practice
Employee benefits expense	(Monetary) Duration, Debit	IFRS for SMEs 5.11 a Common practice
Depreciation and amortisation expense	(Monetary) Duration, Debit	IFRS for SMEs 5.11 a Common practice
Reversal of impairment loss (impairment loss) recognised in profit or loss	(Monetary) Duration, Debit	IFRS for SMEs 5.11 a Common practice
Other expenses	Monetary Duration, Debit	IFRS for SMEs 5.11 a Common practice
Other gains (losses)	Monetary Duration, Credit	IFRS for SMEs 5.9 Common practice
Finance income	Monetary Duration, Credit	IFRS for SMEs 5.9 Common practice
Finance costs	(Monetary) Duration, Debit	IFRS for SMEs 5.5 b Disclosure
Share of profit (loss) of associates and joint ventures accounted for using equity method	Monetary Duration, Credit	IFRS for SMEs 5.5 c Disclosure
Profit (loss) before tax	Monetary Duration, Credit	IFRS for SMEs 5.5 Common practice
Tax income (expense)	Monetary Duration, Debit	IFRS for SMEs 5.5 d Disclosure, IFRS for SMEs 29.39 Disclosure
Profit (loss) from continuing operations	Monetary Duration, Credit	IFRS for SMEs 5.5 Common practice
Profit (loss) from discontinued operations	Monetary Duration, Credit	IFRS for SMEs 5.5 e Disclosure
Profit (loss)	Monetary Duration, Credit	IFRS for SMEs 7.7 b Disclosure, IFRS for SMEs 35.13 c Disclosure, IFRS for SMEs 6.3 c (i) Disclosure, IFRS for SMEs 5.5 f Disclosure
Profit (loss), attributable to [abstract]		
Profit (loss), attributable to owners of parent	Monetary Duration, Credit	IFRS for SMEs 5.6 a (ii) Disclosure
Profit (loss), attributable to non-controlling interests	Monetary 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)	Monetary Duration, Credit	IFRS for SMEs 7.7 b Disclosure, IFRS for SMEs 35.13 c Disclosure, IFRS for SMEs 6.3 c (i) Disclosure, IFRS for SMEs 5.5 f 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	Monetary 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	Monetary Duration, Credit	IFRS for SMEs 5.5 g Disclosure, IFRS for SMEs 5.4 b (ii) Disclosure
Other comprehensive income, net of tax, gains (losses) on revaluation	Monetary 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	Monetary 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	Monetary Duration, Credit	IFRS for SMEs 5.5 h Disclosure
Total other comprehensive income	Monetary Duration, Credit	IFRS for SMEs 6.3 c (ii) Disclosure, IFRS for SMEs 5.4 b Disclosure

Total comprehensive income	Monetary 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	Monetary Duration, Credit	IFRS for SMEs 5.6 b (ii) Disclosure, IFRS for SMEs 6.3 a Disclosure
Comprehensive income, attributable to non-controlling interests	Monetary Duration, Credit	IFRS for SMEs 6.3 a Disclosure, IFRS for SMEs 5.6 b (i) Disclosure
[420000] Statement of comprehensive income, OCI components presented before tax		
Statement of comprehensive income [abstract]		
Profit (loss)	Monetary Duration, Credit	IFRS for SMEs 7.7 b Disclosure, IFRS for SMEs 35.13 c Disclosure, IFRS for SMEs 6.3 c (i) Disclosure, IFRS for SMEs 5.5 f 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	Monetary 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	Monetary Duration, Credit	IFRS for SMEs 5.5 g Disclosure, IFRS for SMEs 5.4 b (ii) Disclosure, IFRS for SMEs 28.41 b Disclosure
Other comprehensive income, before tax, gains (losses) on revaluation	Monetary 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	Monetary 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	Monetary Duration, Credit	IFRS for SMEs 5.5 h Disclosure
Total other comprehensive income, before tax	Monetary Duration, Credit	IFRS for SMEs 5.5 Common practice
Income tax relating to components of other comprehensive income	(Monetary) 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	(Monetary) Duration, Debit	IFRS for SMEs 29.40 a Disclosure
Total other comprehensive income	Monetary Duration, Credit	IFRS for SMEs 6.3 c (ii) Disclosure, IFRS for SMEs 5.4 b Disclosure
Total comprehensive income	Monetary 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	Monetary Duration, Credit	IFRS for SMEs 5.6 b (ii) Disclosure, IFRS for SMEs 6.3 a Disclosure
Comprehensive income, attributable to non-controlling interests	Monetary Duration, Credit	IFRS for SMEs 6.3 a Disclosure, IFRS for SMEs 5.6 b (i) 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	Monetary Duration, Debit	IFRS for SMEs 7.4 a Example
Receipts from royalties, fees, commissions and other revenue	Monetary Duration, Debit	IFRS for SMEs 7.4 b Example
Receipts from contracts held for dealing or trading purposes	Monetary Duration, Debit	IFRS for SMEs 7.4 f Example
Receipts from premiums and claims, annuities and other policy benefits	Monetary Duration, Debit	IFRS for SMEs 7.4 Example
Other cash receipts from operating activities	Monetary Duration, Debit	IFRS for SMEs 7.4 Example
Classes of cash payments from operating activities [abstract]		
Payments to suppliers for goods and services	(Monetary) Duration, Credit	IFRS for SMEs 7.4 c Example
Payments from contracts held for dealing or trading purpose	(Monetary) Duration, Credit	IFRS for SMEs 7.4 f Example
Payments to and on behalf of employees	(Monetary) Duration, Credit	IFRS for SMEs 7.4 d Example
Payments for premiums and claims, annuities and other policy benefits	(Monetary) Duration, Credit	IFRS for SMEs 7.4 Example
Other cash payments from operating activities	(Monetary) Duration, Credit	IFRS for SMEs 7.4 Example
Dividends paid	Monetary Duration, Credit	IFRS for SMEs 7.15 Disclosure

Dividends received	Monetary Duration, Debit	IFRS for SMEs 7.15 Disclosure
Interest paid	Monetary Duration, Credit	IFRS for SMEs 7.15 Disclosure
Interest received	Monetary Duration, Debit	IFRS for SMEs 7.15 Disclosure
Income taxes refund (paid)	Monetary Duration, Credit	IFRS for SMEs 7.4 e Example, IFRS for SMEs 7.17 Disclosure
Other inflows (outflows) of cash	Monetary Duration, Debit	IFRS for SMEs 7.4 Disclosure
Net cash flows from (used in) operating activities	Monetary 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	Monetary Duration, Debit	IFRS for SMEs 7.5 d Disclosure
Cash flows used in obtaining control of subsidiaries or other businesses	Monetary Duration, Credit	IFRS for SMEs 7.5 c Disclosure
Other cash receipts from sales of equity or debt instruments of other entities	Monetary Duration, Debit	IFRS for SMEs 7.5 d Example
Other cash payments to acquire equity or debt instruments of other entities	Monetary Duration, Credit	IFRS for SMEs 7.5 c Example
Other cash receipts from sales of interests in joint ventures	Monetary Duration, Debit	IFRS for SMEs 7.5 d Example
Other cash payments to acquire interests in joint ventures	Monetary Duration, Credit	IFRS for SMEs 7.5 c Example
Proceeds from sales of property, plant and equipment	Monetary Duration, Debit	IFRS for SMEs 7.5 b Example
Purchase of property, plant and equipment	Monetary Duration, Credit	IFRS for SMEs 7.5 a Example
Proceeds from sales of intangible assets	Monetary Duration, Debit	IFRS for SMEs 7.5 b Example
Purchase of intangible assets	Monetary Duration, Credit	IFRS for SMEs 7.5 a Example
Proceeds from sales of other long-term assets	Monetary Duration, Debit	IFRS for SMEs 7.5 b Example
Purchase of other long-term assets	Monetary Duration, Credit	IFRS for SMEs 7.5 a Example
Cash advances and loans made to other parties	Monetary Duration, Credit	IFRS for SMEs 7.5 e Example
Cash receipts from repayment of advances and loans made to other parties	Monetary Duration, Debit	IFRS for SMEs 7.5 f Example
Cash payments for futures contracts, forward contracts, option contracts and swap contracts	Monetary Duration, Credit	IFRS for SMEs 7.5 g Example
Cash receipts from futures contracts, forward contracts, option contracts and swap contracts	Monetary Duration, Debit	IFRS for SMEs 7.5 h Example
Dividends received	Monetary Duration, Debit	IFRS for SMEs 7.14 Disclosure
Interest paid	Monetary Duration, Credit	IFRS for SMEs 7.14 Disclosure
Interest received	Monetary Duration, Debit	IFRS for SMEs 7.14 Disclosure
Income taxes refund (paid)	Monetary Duration, Credit	IFRS for SMEs 7.4 e Example, IFRS for SMEs 7.17 Disclosure
Other inflows (outflows) of cash	Monetary Duration, Debit	IFRS for SMEs 7.5 Disclosure
Net cash flows from (used in) investing activities	Monetary Duration, Debit	IFRS for SMEs 7.5 Disclosure
Cash flows from (used in) financing activities [abstract]		
Proceeds from issuing shares	Monetary Duration, Debit	IFRS for SMEs 7.6 a Example
Proceeds from issuing other equity instruments	Monetary Duration, Debit	IFRS for SMEs 7.6 a Example
Payments to acquire or redeem entity's shares	(Monetary) Duration, Credit	IFRS for SMEs 7.6 b Example
Payments of other equity instruments	(Monetary) Duration, Credit	IFRS for SMEs 7.6 Common practice
Proceeds from borrowings	Monetary Duration, Debit	IFRS for SMEs 7.6 c Example
Repayments of borrowings	Monetary Duration, Credit	IFRS for SMEs 7.6 d Example

Payments of finance lease liabilities	Monetary Duration, Credit	IFRS for SMEs 7.6 e Example
Dividends paid	Monetary Duration, Credit	IFRS for SMEs 7.14 Disclosure
Interest paid	Monetary Duration, Credit	IFRS for SMEs 7.14 Disclosure
Income taxes refund (paid)	Monetary Duration, Credit	IFRS for SMEs 7.4 e Example, IFRS for SMEs 7.17 Disclosure
Other inflows (outflows) of cash	Monetary Duration, Debit	IFRS for SMEs 7.6 Disclosure
Net cash flows from (used in) financing activities	Monetary Duration, Debit	IFRS for SMEs 7.6 Disclosure
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	Monetary 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	Monetary Duration, Debit	IFRS for SMEs 7.13 Disclosure
Net increase (decrease) in cash and cash equivalents	Monetary Duration, Debit	IFRS for SMEs 7.20 Disclosure
Cash and cash equivalents at beginning of period	Monetary Instant, Debit	IFRS for SMEs 7.20 Disclosure, IFRS for SMEs 4.2 a Disclosure
Cash and cash equivalents at end of period	Monetary Instant, Debit	IFRS for SMEs 7.20 Disclosure, IFRS for SMEs 4.2 a Disclosure
[520000] Statement of cash flows, indirect method		
Statement of cash flows [abstract]		
Cash flows from (used in) operating activities [abstract]		
Profit (loss)	Monetary Duration, Credit	IFRS for SMEs 7.7 b Disclosure, IFRS for SMEs 35.13 c Disclosure, IFRS for SMEs 6.3 c (i) Disclosure, IFRS for SMEs 5.5 f Disclosure
Adjustments to reconcile profit (loss) [abstract]		
Adjustments for non-cash income tax expense	Monetary Duration, Debit	IFRS for SMEs F5 Example
Adjustments for non-cash finance costs	Monetary Duration, Debit	IFRS for SMEs F5 Example
Adjustments for income tax expense	Monetary Duration, Debit	IFRS for SMEs 7.17 Disclosure
Adjustments for finance costs	Monetary Duration, Debit	IFRS for SMEs 7.8 c Common practice
Adjustments for decrease (increase) in inventories	Monetary Duration, Debit	IFRS for SMEs 7.8 a Common practice
Adjustments for decrease (increase) in trade accounts receivable	Monetary Duration, Debit	IFRS for SMEs 7.8 a Common practice
Adjustments for decrease (increase) in other operating receivables	Monetary Duration, Debit	IFRS for SMEs 7.8 a Common practice
Adjustments for increase (decrease) in trade accounts payable	Monetary Duration, Debit	IFRS for SMEs 7.8 a Common practice
Adjustments for increase (decrease) in other operating payables	Monetary Duration, Debit	IFRS for SMEs 7.8 a Common practice
Adjustments for depreciation and amortisation expense	Monetary Duration, Debit	IFRS for SMEs 7.8 b Common practice
Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss	Monetary Duration, Debit	IFRS for SMEs 7.8 b Common practice
Adjustments for provisions	Monetary Duration, Debit	IFRS for SMEs 7.8 b Common practice
Adjustments for unrealised foreign exchange losses (gains)	Monetary Duration, Debit	IFRS for SMEs 7.8 b Common practice
Adjustments for share-based payments	Monetary Duration, Debit	IFRS for SMEs 7.8 b Common practice
Adjustments for fair value losses (gains)	Monetary Duration, Debit	IFRS for SMEs 7.8 b Common practice
Adjustments for undistributed profits of associates	(Monetary) Duration, Credit	IFRS for SMEs 7.8 b Common practice
Adjustments for non-controlling interests	Monetary Duration, Debit	IFRS for SMEs 7.8 b Common practice
Adjustments for accrued expenses (income) not yet paid (received)	(Monetary) Duration, Credit	IFRS for SMEs 7.8 b Common practice
Other adjustments for non-cash items	Monetary Duration, Debit	IFRS for SMEs 7.8 b Common practice

Adjustments for losses (gains) on disposal of non-current assets	Monetary Duration, Debit	IFRS for SMEs 7.8 b Common practice
Other adjustments for which cash effects are investing or financing cash flow	Monetary Duration, Debit	IFRS for SMEs 7.8 c Common practice
Other adjustments to reconcile profit (loss)	Monetary Duration, Debit	IFRS for SMEs 7.8 Disclosure
Total adjustments to reconcile profit (loss)	Monetary Duration, Debit	IFRS for SMEs 7.8 Disclosure
Dividends paid	Monetary Duration, Credit	IFRS for SMEs 7.15 Disclosure
Dividends received	Monetary Duration, Debit	IFRS for SMEs 7.15 Disclosure
Interest paid	Monetary Duration, Credit	IFRS for SMEs 7.15 Disclosure
Interest received	Monetary Duration, Debit	IFRS for SMEs 7.15 Disclosure
Income taxes refund (paid)	Monetary Duration, Credit	IFRS for SMEs 7.4 e Example, IFRS for SMEs 7.17 Disclosure
Other inflows (outflows) of cash	Monetary Duration, Debit	IFRS for SMEs 7.4 Disclosure
Net cash flows from (used in) operating activities	Monetary 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	Monetary Duration, Debit	IFRS for SMEs 7.5 d Disclosure
Cash flows used in obtaining control of subsidiaries or other businesses	Monetary Duration, Credit	IFRS for SMEs 7.5 c Disclosure
Other cash receipts from sales of equity or debt instruments of other entities	Monetary Duration, Debit	IFRS for SMEs 7.5 d Example
Other cash payments to acquire equity or debt instruments of other entities	Monetary Duration, Credit	IFRS for SMEs 7.5 c Example
Other cash receipts from sales of interests in joint ventures	Monetary Duration, Debit	IFRS for SMEs 7.5 d Example
Other cash payments to acquire interests in joint ventures	Monetary Duration, Credit	IFRS for SMEs 7.5 c Example
Proceeds from sales of property, plant and equipment	Monetary Duration, Debit	IFRS for SMEs 7.5 b Example
Purchase of property, plant and equipment	Monetary Duration, Credit	IFRS for SMEs 7.5 a Example
Proceeds from sales of intangible assets	Monetary Duration, Debit	IFRS for SMEs 7.5 b Example
Purchase of intangible assets	Monetary Duration, Credit	IFRS for SMEs 7.5 a Example
Proceeds from sales of other long-term assets	Monetary Duration, Debit	IFRS for SMEs 7.5 b Example
Purchase of other long-term assets	Monetary Duration, Credit	IFRS for SMEs 7.5 a Example
Cash advances and loans made to other parties	Monetary Duration, Credit	IFRS for SMEs 7.5 e Example
Cash receipts from repayment of advances and loans made to other parties	Monetary Duration, Debit	IFRS for SMEs 7.5 f Example
Cash payments for futures contracts, forward contracts, option contracts and swap contracts	Monetary Duration, Credit	IFRS for SMEs 7.5 g Example
Cash receipts from futures contracts, forward contracts, option contracts and swap contracts	Monetary Duration, Debit	IFRS for SMEs 7.5 h Example
Dividends received	Monetary Duration, Debit	IFRS for SMEs 7.14 Disclosure
Interest paid	Monetary Duration, Credit	IFRS for SMEs 7.14 Disclosure
Interest received	Monetary Duration, Debit	IFRS for SMEs 7.14 Disclosure
Income taxes refund (paid)	Monetary Duration, Credit	IFRS for SMEs 7.4 e Example, IFRS for SMEs 7.17 Disclosure
Other inflows (outflows) of cash	Monetary Duration, Debit	IFRS for SMEs 7.5 Disclosure
Net cash flows from (used in) investing activities	Monetary Duration, Debit	IFRS for SMEs 7.5 Disclosure
Cash flows from (used in) financing activities [abstract]		
Proceeds from issuing shares	Monetary Duration, Debit	IFRS for SMEs 7.6 a Example

Proceeds from issuing other equity instruments	Monetary Duration, Debit	IFRS for SMEs 7.6 a Example
Payments to acquire or redeem entity's shares	(Monetary) Duration, Credit	IFRS for SMEs 7.6 b Example
Payments of other equity instruments	(Monetary) Duration, Credit	IFRS for SMEs 7.6 Common practice
Proceeds from borrowings	Monetary Duration, Debit	IFRS for SMEs 7.6 c Example
Repayments of borrowings	Monetary Duration, Credit	IFRS for SMEs 7.6 d Example
Payments of finance lease liabilities	Monetary Duration, Credit	IFRS for SMEs 7.6 e Example
Dividends paid	Monetary Duration, Credit	IFRS for SMEs 7.14 Disclosure
Interest paid	Monetary Duration, Credit	IFRS for SMEs 7.14 Disclosure
Income taxes refund (paid)	Monetary Duration, Credit	IFRS for SMEs 7.4 e Example, IFRS for SMEs 7.17 Disclosure
Other inflows (outflows) of cash	Monetary Duration, Debit	IFRS for SMEs 7.6 Disclosure
Net cash flows from (used in) financing activities	Monetary Duration, Debit	IFRS for SMEs 7.6 Disclosure
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	Monetary 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	Monetary Duration, Debit	IFRS for SMEs 7.13 Disclosure
Net increase (decrease) in cash and cash equivalents	Monetary Duration, Debit	IFRS for SMEs 7.20 Disclosure
Cash and cash equivalents at beginning of period	Monetary Instant, Debit	IFRS for SMEs 7.20 Disclosure, IFRS for SMEs 4.2 a Disclosure
Cash and cash equivalents at end of period	Monetary Instant, Debit	IFRS for SMEs 7.20 Disclosure, IFRS for SMEs 4.2 a 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
Retrospective application and retrospective restatement [axis]	Axis	IFRS for SMEs 6.3 b Disclosure, IFRS for SMEs 10.13 b Disclosure, IFRS for SMEs 10.23 b Disclosure, IFRS for SMEs 10.14 c Disclosure
Currently stated [member]	Member [default]	IFRS for SMEs 6.3 b Disclosure, IFRS for SMEs 10.13 b Disclosure, IFRS for SMEs 10.23 b Disclosure, IFRS for SMEs 10.14 c Disclosure
Previously stated [member]	Member	IFRS for SMEs 6.3 b Disclosure, IFRS for SMEs 10.13 b Disclosure, IFRS for SMEs 10.23 b Disclosure, IFRS for SMEs 10.14 c Disclosure
Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]	Member	IFRS for SMEs 6.3 b Disclosure, IFRS for SMEs 10.13 b Disclosure, IFRS for SMEs 10.23 b Disclosure, IFRS for SMEs 10.14 c 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
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 6.3 Disclosure, IFRS for SMEs 4.12 b 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 6.3 Common practice, IFRS for SMEs 17.15C Disclosure

Retained earnings [member]	Member	IFRS for SMEs 6.3 Disclosure
Non-controlling interests [member]	Member	IFRS for SMEs 6.3 Disclosure
Statement of changes in equity [line items]	Line items	
Equity at beginning of period	Monetary Instant, Credit	IFRS for SMEs 6.3 c Disclosure, IFRS for SMEs 4.2 q Disclosure, IFRS for SMEs 35.13 b Disclosure
Changes in equity [abstract]		
Comprehensive income [abstract]		
Profit (loss)	Monetary Duration, Credit	IFRS for SMEs 7.7 b Disclosure, IFRS for SMEs 35.13 c Disclosure, IFRS for SMEs 6.3 c (i) Disclosure, IFRS for SMEs 5.5 f Disclosure
Other comprehensive income	Monetary Duration, Credit	IFRS for SMEs 6.3 c (ii) Disclosure, IFRS for SMEs 5.4 b Disclosure
Total comprehensive income	Monetary Duration, Credit	IFRS for SMEs 5.5 i Disclosure, IFRS for SMEs 6.3 a Disclosure
Issue of equity	Monetary Duration, Credit	IFRS for SMEs 6.3 c (iii) Disclosure
Dividends recognised as distributions to owners	(Monetary) Duration, Debit	IFRS for SMEs 6.3 c (iii) Disclosure
Increase through other contributions by owners, equity	Monetary Duration, Credit	IFRS for SMEs 6.3 c (iii) Disclosure
Decrease through other distributions to owners, equity	(Monetary) Duration, Debit	IFRS for SMEs 6.3 c (iii) Disclosure
Increase (decrease) through other changes, equity	Monetary Duration, Credit	IFRS for SMEs 6.3 c Disclosure
Increase (decrease) through treasury share transactions, equity	Monetary 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	Monetary Duration, Credit	IFRS for SMEs 6.3 c (iii) Disclosure
Increase (decrease) through share-based payment transactions, equity	Monetary Duration, Credit	IFRS for SMEs 6.3 c (iii) Disclosure
Total increase (decrease) in equity	Monetary Duration, Credit	IFRS for SMEs 6.3 c Disclosure
Equity at end of period	Monetary Instant, Credit	IFRS for SMEs 6.3 c Disclosure, IFRS for SMEs 4.2 q Disclosure, IFRS for SMEs 35.13 b 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	Monetary Instant, Credit	IFRS for SMEs 6.5 e Disclosure, IFRS for SMEs 6.5 a Disclosure, IFRS for SMEs 4.11 f Disclosure
Dividends declared and paid or payable	(Monetary) Duration, Debit	IFRS for SMEs 6.5 b Disclosure
Increase (decrease) through corrections of errors, retained earnings	Monetary Duration, Credit	IFRS for SMEs 6.5 c Disclosure
Increase (decrease) through changes in accounting policies, retained earnings	Monetary Duration, Credit	IFRS for SMEs 6.5 d Disclosure
Retained earnings at end of period	Monetary Instant, Credit	IFRS for SMEs 6.5 e Disclosure, IFRS for SMEs 6.5 a Disclosure, IFRS for SMEs 4.11 f 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	Monetary Instant, Debit	IFRS for SMEs 4.11 a Common practice
Buildings	Monetary Instant, Debit	IFRS for SMEs 4.11 a Common practice
Total land and buildings	Monetary Instant, Debit	IFRS for SMEs 4.11 a Common practice
Machinery	Monetary Instant, Debit	IFRS for SMEs 4.11 a Common practice
Vehicles [abstract]		
Ships	Monetary Instant, Debit	IFRS for SMEs 4.11 a Common practice
Aircraft	Monetary Instant, Debit	IFRS for SMEs 4.11 a Common practice
Motor vehicles	Monetary Instant, Debit	IFRS for SMEs 4.11 a Common practice

Total vehicles	Monetary Instant, Debit	IFRS for SMEs 4.11 a Common practice
Fixtures and fittings	Monetary Instant, Debit	IFRS for SMEs 4.11 a Common practice
Office equipment	Monetary Instant, Debit	IFRS for SMEs 4.11 a Common practice
Tangible exploration and evaluation assets	Monetary Instant, Debit	IFRS for SMEs 4.11 a Common practice
Construction in progress	Monetary Instant, Debit	IFRS for SMEs 4.11 a Common practice
Other property, plant and equipment	Monetary Instant, Debit	IFRS for SMEs 4.11 a Common practice
Total property, plant and equipment	Monetary Instant, Debit	IFRS for SMEs 4.11 a Disclosure, IFRS for SMEs 17.31 e Disclosure, IFRS for SMEs 4.2 e Disclosure
Intangible assets and goodwill [abstract]		
Intangible assets other than goodwill [abstract]		
Brand names	Monetary Instant, Debit	IFRS for SMEs 4.11 Common practice
Intangible exploration and evaluation assets	Monetary Instant, Debit	IFRS for SMEs 4.11 Common practice
Mastheads and publishing titles	Monetary Instant, Debit	IFRS for SMEs 4.11 Common practice
Computer software	Monetary Instant, Debit	IFRS for SMEs 4.11 Common practice
Licences and franchises	Monetary Instant, Debit	IFRS for SMEs 4.11 Common practice
Copyrights, patents and other industrial property rights, service and operating rights	Monetary Instant, Debit	IFRS for SMEs 4.11 Common practice
Recipes, formulae, models, designs and prototypes	Monetary Instant, Debit	IFRS for SMEs 4.11 Common practice
Intangible assets under development	Monetary Instant, Debit	IFRS for SMEs 4.11 Common practice
Service concession arrangements, classified as intangible assets	Monetary Instant, Debit	IFRS for SMEs 34.15 Common practice
Other intangible assets	Monetary Instant, Debit	IFRS for SMEs 4.11 Common practice
Total intangible assets other than goodwill	Monetary Instant, Debit	IFRS for SMEs 18.27 e Disclosure, IFRS for SMEs 4.2 g Disclosure
Goodwill	Monetary Instant, Debit	IFRS for SMEs 4.3 Common practice
Total intangible assets and goodwill	Monetary Instant, Debit	IFRS for SMEs 4.3 Common practice
Classes of current inventories [abstract]		
Current inventories held for sale	Monetary Instant, Debit	IFRS for SMEs 4.11 c (i) Disclosure
Current work in progress	Monetary Instant, Debit	IFRS for SMEs 4.11 c (ii) Disclosure
Current materials and supplies to be consumed in production process or rendering services	Monetary Instant, Debit	IFRS for SMEs 4.11 c (iii) Disclosure
Total current inventories	Monetary Instant, Debit	IFRS for SMEs 13.22 b Disclosure, IFRS for SMEs 4.2 d Disclosure, IFRS for SMEs 4.11 c Disclosure
Trade and other non-current receivables [abstract]		
Non-current receivables due from related parties	Monetary Instant, Debit	IFRS for SMEs 4.11 b Disclosure
Non-current receivables due from other parties	Monetary Instant, Debit	IFRS for SMEs 4.11 b Disclosure
Non-current receivables arising from accrued income not yet billed	Monetary Instant, Debit	IFRS for SMEs 4.11 b Disclosure
Total trade and other non-current receivables	Monetary Instant, Debit	IFRS for SMEs 4.2 b Disclosure, IFRS for SMEs 4.11 b Disclosure
Trade and other current receivables [abstract]		
Current receivables due from related parties	Monetary Instant, Debit	IFRS for SMEs 4.11 b Disclosure
Current receivables due from other parties	Monetary Instant, Debit	IFRS for SMEs 4.11 b Disclosure
Current receivables arising from accrued income not yet billed	Monetary Instant, Debit	IFRS for SMEs 4.11 b Disclosure

Total trade and other current receivables	Monetary Instant, Debit	IFRS for SMEs 4.2 b Disclosure, IFRS for SMEs 4.11 b Disclosure
Trade and other receivables [abstract]		
Receivables due from related parties	Monetary Instant, Debit	IFRS for SMEs 4.11 b Disclosure
Receivables due from other parties	Monetary Instant, Debit	IFRS for SMEs 4.11 b Disclosure
Receivables arising from accrued income not yet billed	Monetary Instant, Debit	IFRS for SMEs 4.11 b Disclosure
Total trade and other receivables	Monetary Instant, Debit	IFRS for SMEs 4.2 b Disclosure, IFRS for SMEs 4.11 b Disclosure
Cash and cash equivalents [abstract]		
Cash [abstract]		
Cash on hand	Monetary Instant, Debit	IFRS for SMEs 7.20 Common practice
Balances with banks	Monetary Instant, Debit	IFRS for SMEs 7.20 Common practice
Total cash	Monetary Instant, Debit	IFRS for SMEs 7.20 Common practice
Cash equivalents [abstract]		
Short-term deposits, classified as cash equivalents	Monetary Instant, Debit	IFRS for SMEs 7.20 Common practice
Short-term investments, classified as cash equivalents	Monetary Instant, Debit	IFRS for SMEs 7.20 Common practice
Other banking arrangements, classified as cash equivalents	Monetary Instant, Debit	IFRS for SMEs 7.20 Common practice
Total cash equivalents	Monetary Instant, Debit	IFRS for SMEs 7.20 Common practice
Other cash and cash equivalents	Monetary Instant, Debit	IFRS for SMEs 7.20 Common practice
Total cash and cash equivalents	Monetary Instant, Debit	IFRS for SMEs 7.20 Disclosure, IFRS for SMEs 4.2 a Disclosure
Classes of other provisions [abstract]		
Warranty provision [abstract]		
Non-current warranty provision	Monetary Instant, Credit	IFRS for SMEs 21A.4 Example
Current warranty provision	Monetary Instant, Credit	IFRS for SMEs 21A.4 Example
Total warranty provision	Monetary Instant, Credit	IFRS for SMEs 21A.4 Example
Restructuring provision [abstract]		
Non-current restructuring provision	Monetary Instant, Credit	IFRS for SMEs 21A.3 Example
Current restructuring provision	Monetary Instant, Credit	IFRS for SMEs 21A.3 Example
Total restructuring provision	Monetary Instant, Credit	IFRS for SMEs 21A.3 Example
Legal proceedings provision [abstract]		
Non-current legal proceedings provision	Monetary Instant, Credit	IFRS for SMEs 21A.9 Example
Current legal proceedings provision	Monetary Instant, Credit	IFRS for SMEs 21A.9 Example
Total legal proceedings provision	Monetary Instant, Credit	IFRS for SMEs 21A.9 Example
Refunds provision [abstract]		
Non-current refunds provision	Monetary Instant, Credit	IFRS for SMEs 21A.5 Example
Current refunds provision	Monetary Instant, Credit	IFRS for SMEs 21A.5 Example
Total refunds provision	Monetary Instant, Credit	IFRS for SMEs 21A.5 Example
Onerous contracts provision [abstract]		
Non-current onerous contracts provision	Monetary Instant, Credit	IFRS for SMEs 21A.2 Example
Current onerous contracts provision	Monetary Instant, Credit	IFRS for SMEs 21A.2 Example
Total onerous contracts provision	Monetary Instant, Credit	IFRS for SMEs 21A.2 Example

Miscellaneous other provisions [abstract]		
Non-current miscellaneous other provisions	Monetary Instant, Credit	IFRS for SMEs 4.11 e Common practice
Current miscellaneous other provisions	Monetary Instant, Credit	IFRS for SMEs 4.11 e Common practice
Total miscellaneous other provisions	Monetary Instant, Credit	IFRS for SMEs 4.11 e Common practice
Other provisions [abstract]		
Other non-current provisions	Monetary Instant, Credit	IFRS for SMEs 4.11 e Disclosure
Other current provisions	Monetary Instant, Credit	IFRS for SMEs 4.11 e Disclosure
Total other provisions	Monetary 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	Monetary Instant, Credit	IFRS for SMEs 4.11 d Disclosure
Non-current payables to related parties	Monetary Instant, Credit	IFRS for SMEs 4.11 d Disclosure
Deferred income classified as non-current	Monetary Instant, Credit	IFRS for SMEs 4.11 d Disclosure
Accruals classified as non-current	Monetary Instant, Credit	IFRS for SMEs 4.11 d Disclosure
Total trade and other non-current payables	Monetary Instant, Credit	IFRS for SMEs 4.2 l Disclosure, IFRS for SMEs 4.11 d Disclosure
Trade and other current payables [abstract]		
Current trade payables	Monetary Instant, Credit	IFRS for SMEs 4.11 d Disclosure
Current payables to related parties	Monetary Instant, Credit	IFRS for SMEs 4.11 d Disclosure
Deferred income classified as current	Monetary Instant, Credit	IFRS for SMEs 4.11 d Disclosure
Accruals classified as current	Monetary Instant, Credit	IFRS for SMEs 4.11 d Disclosure
Total trade and other current payables	Monetary Instant, Credit	IFRS for SMEs 4.2 l Disclosure, IFRS for SMEs 4.11 d Disclosure
Trade and other payables [abstract]		
Trade payables	Monetary Instant, Credit	IFRS for SMEs 4.11 d Disclosure
Payables to related parties	Monetary Instant, Credit	IFRS for SMEs 4.11 d Disclosure
Deferred income	Monetary Instant, Credit	IFRS for SMEs 4.11 d Disclosure
Accruals	Monetary Instant, Credit	IFRS for SMEs 4.11 d Disclosure
Total trade and other payables	Monetary Instant, Credit	IFRS for SMEs 4.2 l Disclosure, IFRS for SMEs 4.11 d Disclosure
Categories of non-current financial assets and non-current financial liabilities [abstract]		
Non-current financial assets at fair value through profit or loss	Monetary Instant, Debit	IFRS for SMEs 11.41 a Disclosure
Non-current financial assets that are debt instruments, at amortised cost	Monetary Instant, Debit	IFRS for SMEs 11.41 b Disclosure
Non-current financial assets that are equity instruments, at cost	Monetary Instant, Debit	IFRS for SMEs 11.41 c Disclosure
Non-current financial liabilities at fair value through profit or loss	Monetary Instant, Credit	IFRS for SMEs 11.41 d Disclosure
Non-current financial liabilities at amortised cost	Monetary Instant, Credit	IFRS for SMEs 11.41 e Disclosure
Non-current loan commitments, at cost	Monetary 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	Monetary Instant, Debit	IFRS for SMEs 11.41 a Disclosure
Current financial assets that are debt instruments, at amortised cost	Monetary Instant, Debit	IFRS for SMEs 11.41 b Disclosure
Current financial assets that are equity instruments, at cost	Monetary Instant, Debit	IFRS for SMEs 11.41 c Disclosure
Current financial liabilities at fair value through profit or loss	Monetary Instant, Credit	IFRS for SMEs 11.41 d Disclosure

Current financial liabilities at amortised cost	Monetary Instant, Credit	IFRS for SMEs 11.41 e Disclosure
Current loan commitments, at cost	Monetary 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	Monetary Instant, Debit	IFRS for SMEs 11.41 a Disclosure
Financial assets that are debt instruments, at amortised cost	Monetary Instant, Debit	IFRS for SMEs 11.41 b Disclosure
Financial assets that are equity instruments, at cost	Monetary Instant, Debit	IFRS for SMEs 11.41 c Disclosure
Financial liabilities at fair value through profit or loss	Monetary Instant, Credit	IFRS for SMEs 11.41 d Disclosure
Financial liabilities at amortised cost	Monetary Instant, Credit	IFRS for SMEs 11.41 e Disclosure
Loan commitments, at cost	Monetary Instant, Credit	IFRS for SMEs 11.41 f Disclosure
Other reserves [abstract]		
Reserve of exchange differences on translation	Monetary Instant, Credit	IFRS for SMEs 4.3 Common practice, IFRS for SMEs 30.25 b Disclosure
Reserve of cash flow hedges	Monetary Instant, Credit	IFRS for SMEs 4.3 Common practice
Revaluation surplus	Monetary Instant, Credit	IFRS for SMEs 17.15C Disclosure
Total other reserves	Monetary 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	Monetary Duration, Credit	IFRS for SMEs 23.30 b (i) Disclosure
Revenue from rendering of services	Monetary Duration, Credit	IFRS for SMEs 23.30 b (ii) Disclosure
Revenue from construction contracts	Monetary Duration, Credit	IFRS for SMEs 23.30 b (viii) Disclosure, IFRS for SMEs 23.31 a Disclosure
Royalty income	Monetary Duration, Credit	IFRS for SMEs 23.30 b (iv) Disclosure
Interest income	Monetary Duration, Credit	IFRS for SMEs 23.30 b (iii) Disclosure
Dividend income	Monetary Duration, Credit	IFRS for SMEs 23.30 b (v) Disclosure
Revenue from commissions	Monetary Duration, Credit	IFRS for SMEs 23.30 b (vi) Disclosure
Income from government grants	Monetary Duration, Credit	IFRS for SMEs 23.30 b (vii) Disclosure, IFRS for SMEs 24.6 a Disclosure
Revenue from franchise fees	Monetary Duration, Credit	IFRS for SMEs 23A.25 Example
Other revenue	Monetary Duration, Credit	IFRS for SMEs 23.30 b (viii) Disclosure
Total revenue	Monetary Duration, Credit	IFRS for SMEs 23.30 Disclosure, IFRS for SMEs 5.5 a Disclosure
Classes of employee benefits expense [abstract]		
Wages and salaries	Monetary Duration, Debit	IFRS for SMEs 28.4 Common practice
Social security contributions	Monetary Duration, Debit	IFRS for SMEs 28.4 Common practice
Other short-term employee benefits	Monetary Duration, Debit	IFRS for SMEs 28.4 Common practice
Post-employment benefit expense, defined contribution plans	Monetary Duration, Debit	IFRS for SMEs 28.40 Disclosure
Post-employment benefit expense, defined benefit plans	Monetary Duration, Debit	IFRS for SMEs 28.41 g (i) Disclosure
Termination benefits expense	Monetary Duration, Debit	IFRS for SMEs 28.1 Common practice
Other long-term employee benefits	Monetary Duration, Debit	IFRS for SMEs 28.1 Common practice
Other employee expense	Monetary Duration, Debit	IFRS for SMEs 28.1 Common practice

Total employee benefits expense	Monetary 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 8.4 a Disclosure, IFRS for SMEs 3.3 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 c Disclosure, IFRS for SMEs 3.5 b 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	Monetary 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	Monetary Instant, Debit	IFRS for SMEs 8.7 b Disclosure
Liabilities with significant risk of material adjustments within next financial year	Monetary 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	Monetary 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	Date	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	Pure	IFRS for SMEs 31.15 b Disclosure
Price index movements	Pure	IFRS for SMEs 31.15 b Disclosure
Gains (losses) on net monetary position	Monetary 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	Date	IFRS for SMEs 19.25 b Disclosure
Percentage of voting equity interests acquired	Percent	IFRS for SMEs 19.25 c Disclosure
Cost of business combination	Monetary 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	Monetary Instant, Debit	IFRS for SMEs 19.25 e Example
Inventory recognised as of acquisition date	Monetary Instant, Debit	IFRS for SMEs 19.25 e Example
Property, plant and equipment recognised as of acquisition date	Monetary Instant, Debit	IFRS for SMEs 19.25 e Example
Identifiable intangible assets recognised as of acquisition date	Monetary Instant, Debit	IFRS for SMEs 19.25 e Example
Financial liabilities recognised as of acquisition date	(Monetary) Instant, Credit	IFRS for SMEs 19.25 e Example
Contingent liabilities recognised as of acquisition date	(Monetary) Instant, Credit	IFRS for SMEs 19.25 e Example
Net identifiable assets acquired (liabilities assumed)	Monetary 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	Monetary 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	Monetary Instant, Debit	IFRS for SMEs 4.3 Common practice
Changes in goodwill [abstract]		
Additional recognition, goodwill	Monetary Duration, Debit	IFRS for SMEs 19.26 a Disclosure
Increase (decrease) through net exchange differences, goodwill	Monetary Duration, Debit	IFRS for SMEs 19.26 d Disclosure
Increase (decrease) through other changes, goodwill	Monetary Duration, Debit	IFRS for SMEs 19.26 d Disclosure
Impairment loss recognised in profit or loss, goodwill	(Monetary) Duration	IFRS for SMEs 19.26 b Disclosure
Amortisation, goodwill	(Monetary) Duration	IFRS for SMEs 19.26 d Disclosure
Decrease through disposal of previously acquired businesses, goodwill	(Monetary) Duration, Credit	IFRS for SMEs 19.26 c Disclosure
Total increase (decrease) in goodwill	Monetary Duration, Debit	IFRS for SMEs 19.26 Disclosure
Goodwill at end of period	Monetary 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	Monetary 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	Monetary Duration, Debit	IFRS for SMEs 33.12 a Example
Revenue from sale of goods, related party transactions	Monetary Duration, Credit	IFRS for SMEs 33.12 a Example
Purchases of property and other assets, related party transactions	Monetary Duration, Debit	IFRS for SMEs 33.12 b Example
Sales of property and other assets, related party transactions	Monetary Duration, Credit	IFRS for SMEs 33.12 b Example
Services received, related party transactions	Monetary Duration, Debit	IFRS for SMEs 33.12 c Example
Revenue from rendering of services, related party transactions	Monetary Duration, Credit	IFRS for SMEs 33.12 c Example
Leases as lessor, related party transactions	Monetary Duration	IFRS for SMEs 33.12 d Example
Leases as lessee, related party transactions	Monetary Duration	IFRS for SMEs 33.12 d Example
Transfers of research and development from entity, related party transactions	Monetary Duration	IFRS for SMEs 33.12 e Example
Transfers of research and development to entity, related party transactions	Monetary Duration	IFRS for SMEs 33.12 e Example
Transfers under license agreements from entity, related party transactions	Monetary Duration	IFRS for SMEs 33.12 f Example
Transfers under license agreements to entity, related party transactions	Monetary Duration	IFRS for SMEs 33.12 f Example
Transfers under finance agreements from entity, related party transactions	Monetary Duration	IFRS for SMEs 33.12 g Example
Transfers under finance agreements to entity, related party transactions	Monetary Duration	IFRS for SMEs 33.12 g Example
Provision of guarantees or collateral by entity, related party transactions	Monetary Duration	IFRS for SMEs 33.12 h Example
Provision of guarantees or collateral to entity, related party transactions	Monetary Duration	IFRS for SMEs 33.12 h Example
Settlement of liabilities by entity on behalf of related party, related party transactions	Monetary Duration	IFRS for SMEs 33.12 i Example
Settlement of liabilities on behalf of entity by related party, related party transactions	Monetary Duration	IFRS for SMEs 33.12 i Example
Participation in defined benefit plan that shares risks between group entities, related party transactions	Monetary Duration	IFRS for SMEs 33.12 j Example
Outstanding balances for related party transactions [abstract]		
Amounts payable, related party transactions	Monetary Instant, Credit	IFRS for SMEs 33.9 b Disclosure
Amounts receivable, related party transactions	Monetary 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	Monetary Instant, Credit	IFRS for SMEs 33.9 c Disclosure
Expense recognised during period for bad and doubtful debts for related party transaction	Monetary 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	Monetary Instant, Credit	IFRS for SMEs 6.3 c Disclosure, IFRS for SMEs 4.2 q Disclosure, IFRS for SMEs 35.13 b Disclosure
Profit (loss)	Monetary Duration, Credit	IFRS for SMEs 7.7 b Disclosure, IFRS for SMEs 35.13 c Disclosure, IFRS for SMEs 6.3 c (i) Disclosure, IFRS for SMEs 5.5 f 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
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	Axis	IFRS for SMEs 34.7 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 18.27 c Disclosure, IFRS for SMEs 17.31 d Disclosure, IFRS for SMEs 17.31 e Disclosure
Carrying amount [member]	Member [default]	IFRS for SMEs 34.7 c Disclosure, IFRS for SMEs 18.27 e Disclosure, IFRS for SMEs 20.14 Disclosure, IFRS for SMEs 17.31 e Disclosure
Gross carrying amount [member]	Member	IFRS for SMEs 20.14 Disclosure, IFRS for SMEs 34.10 e Disclosure, IFRS for SMEs 18.27 c Disclosure, IFRS for SMEs 17.31 d Disclosure
Accumulated depreciation, amortisation and impairment [member]	Member	IFRS for SMEs 20.14 Disclosure, IFRS for SMEs 34.10 e Disclosure, IFRS for SMEs 18.27 c Disclosure, IFRS for SMEs 17.31 d 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 20.13 a Disclosure, IFRS for SMEs 27.33 b Disclosure, IFRS for SMEs 17.31 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
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	Monetary Instant, Debit	IFRS for SMEs 4.11 a Disclosure, IFRS for SMEs 17.31 e 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	Monetary Duration, Debit	IFRS for SMEs 17.31 e (i) Disclosure
Acquisitions through business combinations, property, plant and equipment	Monetary Duration, Debit	IFRS for SMEs 17.31 e (iii) Disclosure
Increase (decrease) through net exchange differences, property, plant and equipment	Monetary Duration, Debit	IFRS for SMEs 17.31 e (viii) Common practice
Depreciation, property, plant and equipment	(Monetary) Duration	IFRS for SMEs 17.31 e (vii) Disclosure
Revaluation increase (decrease), property, plant and equipment	Monetary Duration, Debit	IFRS for SMEs 17.33 e Disclosure, IFRS for SMEs 17.31 e (iv) Disclosure
Impairment loss recognised in other comprehensive income, property, plant and equipment	(Monetary) Duration	IFRS for SMEs 17.31 e (iv) Disclosure
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	Monetary Duration	IFRS for SMEs 17.31 e (iv) Disclosure
Impairment loss recognised in profit or loss, property, plant and equipment	(Monetary) Duration	IFRS for SMEs 17.31 e (vi) Disclosure
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	Monetary Duration	IFRS for SMEs 17.31 e (vi) Disclosure
Increase (decrease) through other changes, property, plant and equipment	Monetary Duration, Debit	IFRS for SMEs 17.31 e (viii) Disclosure
Disposals, property, plant and equipment	(Monetary) Duration, Credit	IFRS for SMEs 17.31 e (ii) Disclosure
Total increase (decrease) in property, plant and equipment	Monetary Duration, Debit	IFRS for SMEs 17.31 e Disclosure
Property, plant and equipment at end of period	Monetary Instant, Debit	IFRS for SMEs 4.11 a Disclosure, IFRS for SMEs 17.31 e Disclosure, IFRS for SMEs 4.2 e Disclosure
Effective date of revaluation, property, plant and equipment	Date	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	Monetary 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 34.7 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 18.27 c Disclosure, IFRS for SMEs 17.31 d Disclosure, IFRS for SMEs 17.31 e Disclosure
Carrying amount [member]	Member [default]	IFRS for SMEs 34.7 c Disclosure, IFRS for SMEs 18.27 e Disclosure, IFRS for SMEs 20.14 Disclosure, IFRS for SMEs 17.31 e Disclosure
Gross carrying amount [member]	Member	IFRS for SMEs 20.14 Disclosure, IFRS for SMEs 34.10 e Disclosure, IFRS for SMEs 18.27 c Disclosure, IFRS for SMEs 17.31 d Disclosure
Accumulated depreciation, amortisation and impairment [member]	Member	IFRS for SMEs 20.14 Disclosure, IFRS for SMEs 34.10 e Disclosure, IFRS for SMEs 18.27 c Disclosure, IFRS for SMEs 17.31 d 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	Monetary 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	Monetary Duration, Debit	IFRS for SMEs 17.31 e (i) Disclosure
Acquisitions through business combinations, investment property at cost less accumulated depreciation and impairment	Monetary 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	(Monetary) Duration, Credit	IFRS for SMEs 17.31 e (v) Disclosure
Transfer from investment property at fair value through profit or loss	Monetary Duration, Debit	IFRS for SMEs 17.31 e (v) Disclosure
Transfer to (from) investment property at fair value through profit or loss	Monetary 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	Monetary Duration, Debit	IFRS for SMEs 17.31 e (viii) Common practice
Depreciation, investment property at cost less accumulated depreciation and impairment	(Monetary) 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	(Monetary) 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	Monetary Duration	IFRS for SMEs 17.31 e (vi) Disclosure
Increase (decrease) through other changes, investment property at cost less accumulated depreciation and impairment	Monetary Duration, Debit	IFRS for SMEs 17.31 e (viii) Disclosure
Disposals, investment property at cost less accumulated depreciation and impairment	(Monetary) Duration, Credit	IFRS for SMEs 17.31 e (ii) Disclosure
Total increase (decrease) in investment property at cost less accumulated depreciation and impairment	Monetary Duration, Debit	IFRS for SMEs 17.31 e Disclosure
Investment property at cost less accumulated depreciation and impairment at end of period	Monetary Instant, Debit	IFRS for SMEs 17.31 e Disclosure, IFRS for SMEs 4.2 ea Disclosure
Property, plant and equipment, restrictions on title	Monetary 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	Monetary Instant, Debit	IFRS for SMEs 17.32 a Disclosure
Contractual commitments for acquisition of property, plant and equipment	Monetary 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	Monetary Instant, Credit	IFRS for SMEs 17.33 e Disclosure
Revaluation increase (decrease), property, plant and equipment	Monetary Duration, Debit	IFRS for SMEs 17.33 e Disclosure, IFRS for SMEs 17.31 e (iv) 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	Monetary Instant, Debit	IFRS for SMEs 11.41 a Disclosure
Financial assets that are debt instruments, at amortised cost	Monetary Instant, Debit	IFRS for SMEs 11.41 b Disclosure
Financial assets that are equity instruments, at cost	Monetary Instant, Debit	IFRS for SMEs 11.41 c Disclosure
Financial liabilities at fair value through profit or loss	Monetary Instant, Credit	IFRS for SMEs 11.41 d Disclosure
Financial liabilities at amortised cost	Monetary Instant, Credit	IFRS for SMEs 11.41 e Disclosure
Loan commitments, at cost	Monetary 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	Monetary 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	Monetary 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	Monetary Instant, Debit	IFRS for SMEs 11.45 c Disclosure
Associated liabilities that entity continues to recognise	Monetary Instant, Credit	IFRS for SMEs 11.45 c Disclosure
Financial assets pledged as collateral for liabilities or contingent liabilities	Monetary 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	Monetary 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	Monetary Duration, Credit	IFRS for SMEs 11.48 a (i) Disclosure
Gains (losses) on financial liabilities at fair value through profit or loss	Monetary Duration, Credit	IFRS for SMEs 11.48 a (ii) Disclosure
Gains (losses) on financial assets at amortised cost	Monetary Duration, Credit	IFRS for SMEs 11.48 a (iii) Disclosure
Gains (losses) on financial liabilities at amortised cost	Monetary 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	Monetary Duration, Credit	IFRS for SMEs 11.48 b Disclosure
Interest expense for financial liabilities not at fair value through profit or loss	Monetary 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	Monetary 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	Monetary 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	Monetary Duration, Credit	IFRS for SMEs 12.28 a Disclosure
Gains (losses) on hedged item attributable to hedged risk, fair value hedges	Monetary 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	Monetary Duration, Credit	IFRS for SMEs 12.29 c Disclosure
Gains (losses) on cash flow hedges, before tax	Monetary Duration, Credit	IFRS for SMEs 12.29 c Disclosure
Reclassification adjustments on cash flow hedges, net of tax	Monetary Duration, Debit	IFRS for SMEs 12.29 d Disclosure
Reclassification adjustments on cash flow hedges, before tax	Monetary Duration, Debit	IFRS for SMEs 12.29 d Disclosure
Gains (losses) on ineffectiveness of cash flow hedges recognised in profit or loss	Monetary 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
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	Axis	IFRS for SMEs 34.7 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 18.27 c Disclosure, IFRS for SMEs 17.31 d Disclosure, IFRS for SMEs 17.31 e Disclosure
Carrying amount [member]	Member [default]	IFRS for SMEs 34.7 c Disclosure, IFRS for SMEs 18.27 e Disclosure, IFRS for SMEs 20.14 Disclosure, IFRS for SMEs 17.31 e Disclosure
Gross carrying amount [member]	Member	IFRS for SMEs 20.14 Disclosure, IFRS for SMEs 34.10 e Disclosure, IFRS for SMEs 18.27 c Disclosure, IFRS for SMEs 17.31 d Disclosure
Accumulated depreciation, amortisation and impairment [member]	Member	IFRS for SMEs 20.14 Disclosure, IFRS for SMEs 34.10 e Disclosure, IFRS for SMEs 18.27 c Disclosure, IFRS for SMEs 17.31 d 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 27.33 d Disclosure, IFRS for SMEs 20.13 a 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
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	Monetary 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	Monetary Duration, Debit	IFRS for SMEs 18.27 e (i) Disclosure
Acquisitions through business combinations, intangible assets other than goodwill	Monetary Duration, Debit	IFRS for SMEs 18.27 e (iii) Disclosure

Increase (decrease) through net exchange differences, intangible assets other than goodwill	Monetary Duration, Debit	IFRS for SMEs 18.27 e (vi) Disclosure
Amortisation, intangible assets other than goodwill	(Monetary) Duration	IFRS for SMEs 18.27 e (iv) Disclosure
Impairment loss recognised in profit or loss, intangible assets other than goodwill	(Monetary) Duration	IFRS for SMEs 18.27 e (v) Disclosure
Reversal of impairment loss recognised in profit or loss, intangible assets other than goodwill	Monetary Duration	IFRS for SMEs 18.27 e (v) Disclosure
Increase (decrease) through other changes, intangible assets other than goodwill	Monetary Duration, Debit	IFRS for SMEs 18.27 e (vi) Disclosure
Disposals, intangible assets other than goodwill	(Monetary) Duration, Credit	IFRS for SMEs 18.27 e (ii) Disclosure
Total increase (decrease) in intangible assets other than goodwill	Monetary Duration, Debit	IFRS for SMEs 18.27 e Disclosure
Intangible assets other than goodwill at end of period	Monetary 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	Monetary Instant, Debit	IFRS for SMEs 18.28 a Disclosure
Remaining amortisation period of intangible assets material to entity	Decimal	IFRS for SMEs 18.28 a Disclosure
Intangible assets acquired by way of government grant, fair value initially recognised	Monetary Instant, Debit	IFRS for SMEs 18.28 b (i) Disclosure
Intangible assets acquired by way of government grant	Monetary Instant, Debit	IFRS for SMEs 18.28 b (ii) Disclosure
Intangible assets whose title is restricted	Monetary Instant, Debit	IFRS for SMEs 18.28 c Disclosure
Intangible assets pledged as security for liabilities	Monetary Instant, Debit	IFRS for SMEs 18.28 c Disclosure
Contractual commitments for acquisition of intangible assets	Monetary Instant, Credit	IFRS for SMEs 18.28 d Disclosure
Research and development expense	Monetary 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 34.7 a Disclosure, IFRS for SMEs 34.10 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
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	Axis	IFRS for SMEs 34.7 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 18.27 c Disclosure, IFRS for SMEs 17.31 d Disclosure, IFRS for SMEs 17.31 e Disclosure
Carrying amount [member]	Member [default]	IFRS for SMEs 34.7 c Disclosure, IFRS for SMEs 18.27 e Disclosure, IFRS for SMEs 20.14 Disclosure, IFRS for SMEs 17.31 e Disclosure
Gross carrying amount [member]	Member	IFRS for SMEs 20.14 Disclosure, IFRS for SMEs 34.10 e Disclosure, IFRS for SMEs 18.27 c Disclosure, IFRS for SMEs 17.31 d Disclosure
Accumulated depreciation, amortisation and impairment [member]	Member	IFRS for SMEs 20.14 Disclosure, IFRS for SMEs 34.10 e Disclosure, IFRS for SMEs 18.27 c Disclosure, IFRS for SMEs 17.31 d 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
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	Monetary Instant, Debit	IFRS for SMEs 34.7 c Disclosure
Changes in biological assets [abstract]		
Gains (losses) on fair value adjustment, biological assets	Monetary Duration	IFRS for SMEs 34.7 c (i) Disclosure
Additions other than through business combinations, biological assets	Monetary Duration, Debit	IFRS for SMEs 34.7 c (ii) Disclosure
Decrease due to harvest, biological assets	(Monetary) Duration, Credit	IFRS for SMEs 34.7 c (iii) Disclosure
Acquisitions through business combinations, biological assets	Monetary Duration, Debit	IFRS for SMEs 34.7 c (iv) Disclosure
Increase (decrease) through net exchange differences, biological assets	Monetary Duration, Debit	IFRS for SMEs 34.7 c (v) Disclosure
Increase (decrease) through other changes, biological assets	Monetary Duration, Debit	IFRS for SMEs 34.7 c (vi) Disclosure
Disposals, biological assets	(Monetary) Duration, Credit	IFRS for SMEs 34.7 c (vi) Disclosure
Total increase (decrease) in biological assets	Monetary Duration, Debit	IFRS for SMEs 34.7 c Disclosure
Biological assets at end of period	Monetary 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	Monetary 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	Monetary 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	Monetary Duration, Debit	IFRS for SMEs 16.10 e (i) Disclosure
Acquisitions through business combinations, investment property at fair value through profit or loss	Monetary 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	Monetary 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	(Monetary) Duration, Credit	IFRS for SMEs 16.10 e (iii) Disclosure
Transfer from investment property at cost less accumulated depreciation and impairment	Monetary Duration, Debit	IFRS for SMEs 16.10 e (iii) Disclosure
Transfer to (from) investment property at cost less accumulated depreciation and impairment	Monetary 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	Monetary 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	Monetary Duration, Debit	IFRS for SMEs 16.10 e (v) Disclosure
Increase (decrease) through other changes, investment property at fair value through profit or loss	Monetary Duration, Debit	IFRS for SMEs 16.10 e (v) Disclosure
Total increase (decrease) in investment property at fair value through profit or loss	Monetary Duration, Debit	IFRS for SMEs 16.10 e Disclosure
Investment property at fair value through profit or loss at end of period	Monetary 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 Combined financial statements Disclosure, IFRS for SMEs 9 Separate 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	Date	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 9.30 a Disclosure, IFRS for SMEs 9.27 a Disclosure, IFRS for SMEs 9.23 a Disclosure, IFRS for SMEs 3.23 b Disclosure
Investments in subsidiaries not consolidated at reporting date	Monetary 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 8.5 b Disclosure, IFRS for SMEs 15.19 a Disclosure
Investments in joint ventures	Monetary Instant, Debit	IFRS for SMEs 4.2 k Disclosure, IFRS for SMEs 15.19 b Disclosure
Fair value of investments in joint ventures for which there are quoted market prices	Monetary Instant, Debit	IFRS for SMEs 15.19 c Disclosure
Commitments in relation to joint ventures	Monetary Instant, Credit	IFRS for SMEs 15.19 d Disclosure
Share of profit (loss) of joint ventures accounted for using equity method	Monetary Duration, Credit	IFRS for SMEs 15.20 Disclosure
Share of profit (loss) of discontinued operations of joint ventures accounted for using equity method	Monetary 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	Monetary 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 8.5 b Disclosure, IFRS for SMEs 14.12 a Disclosure
Investments in associates	Monetary Instant, Debit	IFRS for SMEs 4.2 j Disclosure, IFRS for SMEs 14.12 b Disclosure
Fair value of investments in associates for which there are quoted market prices	Monetary Instant, Debit	IFRS for SMEs 14.12 c Disclosure
Dividends and other distributions from associates accounted for by cost model recognised as income	Monetary Duration, Credit	IFRS for SMEs 14.13 Disclosure
Share of profit (loss) of associates accounted for using equity method	Monetary Duration, Credit	IFRS for SMEs 14.14 Disclosure
Share of profit (loss) of discontinued operations of associates accounted for using equity method	Monetary 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	Monetary 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	Monetary Instant, Debit	IFRS for SMEs 4.14 c Disclosure
Liabilities for which entity has binding sale agreement	Monetary 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	Monetary Duration	IFRS for SMEs 13.22 d Disclosure
Reversal of inventory write-down	Monetary Duration	IFRS for SMEs 13.22 d Disclosure
Cost of inventories recognised as expense during period	Monetary Duration, Debit	IFRS for SMEs 13.22 c Disclosure
Inventories pledged as security for liabilities	Monetary 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	Monetary 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	Monetary Duration, Credit	IFRS for SMEs 21.14 a (ii) Disclosure
Provision used, other provisions	(Monetary) Duration, Debit	IFRS for SMEs 21.14 a (iii) Disclosure
Unused provision reversed, other provisions	(Monetary) Duration, Debit	IFRS for SMEs 21.14 a (iv) Disclosure
Increase (decrease) through net exchange differences, other provisions	Monetary Duration, Credit	IFRS for SMEs 21.14 a Common practice
Increase (decrease) through transfers and other changes, other provisions	Monetary Duration, Credit	IFRS for SMEs 21.14 a Common practice
Total increase (decrease) in other provisions	Monetary Duration, Credit	IFRS for SMEs 21.14 a Disclosure
Other provisions at end of period	Monetary 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	Monetary Instant, Debit	IFRS for SMEs 21.14 d Disclosure
Expected reimbursement, other provisions	Monetary 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	Monetary 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	Monetary 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 8.5 b Disclosure, IFRS for SMEs 23.30 a 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	Monetary Instant, Credit	IFRS for SMEs 24.6 a Disclosure
Income from government grants	Monetary 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	Monetary 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	Monetary Instant, Debit	IFRS for SMEs 23.32 a Disclosure
Gross amount due to customers for contract work as liability	Monetary 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 27.32 Disclosure, IFRS for SMEs 20.13 a Disclosure
Assets [member]	Member [default]	IFRS for SMEs 27.32 Disclosure, IFRS for SMEs 20.13 a Disclosure
Inventories [member]	Member	IFRS for SMEs 27.33 a Disclosure
Property, plant and equipment [member]	Member	IFRS for SMEs 20.13 a Disclosure, IFRS for SMEs 27.33 b Disclosure, IFRS for SMEs 17.31 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 27.33 d Disclosure, IFRS for SMEs 20.13 a 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	Monetary 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	Monetary 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
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	Axis	IFRS for SMEs 34.7 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 18.27 c Disclosure, IFRS for SMEs 17.31 d Disclosure, IFRS for SMEs 17.31 e Disclosure
Carrying amount [member]	Member [default]	IFRS for SMEs 34.7 c Disclosure, IFRS for SMEs 18.27 e Disclosure, IFRS for SMEs 20.14 Disclosure, IFRS for SMEs 17.31 e Disclosure
Gross carrying amount [member]	Member	IFRS for SMEs 20.14 Disclosure, IFRS for SMEs 34.10 e Disclosure, IFRS for SMEs 18.27 c Disclosure, IFRS for SMEs 17.31 d Disclosure
Accumulated depreciation, amortisation and impairment [member]	Member	IFRS for SMEs 20.14 Disclosure, IFRS for SMEs 34.10 e Disclosure, IFRS for SMEs 18.27 c Disclosure, IFRS for SMEs 17.31 d Disclosure
Classes of assets [axis]	Axis	IFRS for SMEs 27.32 Disclosure, IFRS for SMEs 20.13 a Disclosure
Assets [member]	Member [default]	IFRS for SMEs 27.32 Disclosure, IFRS for SMEs 20.13 a Disclosure
Property, plant and equipment [member]	Member	IFRS for SMEs 20.13 a Disclosure, IFRS for SMEs 27.33 b Disclosure, IFRS for SMEs 17.31 Disclosure
Intangible assets other than goodwill [member]	Member	IFRS for SMEs 18.27 Disclosure, IFRS for SMEs 27.33 d Disclosure, IFRS for SMEs 20.13 a 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
Disclosure of recognised finance lease as assets by lessee [line items]	Line items	
Recognised finance lease as assets	Monetary 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—operating leases Disclosure, IFRS for SMEs 20 Financial statements of lessees—finance 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 20.16 a Disclosure, IFRS for SMEs 20.13 b 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 20.30 a Disclosure, IFRS for SMEs 20.23 a Disclosure, IFRS for SMEs 20.16 a Disclosure, IFRS for SMEs 20.13 b Disclosure
Not later than one year [member]	Member	IFRS for SMEs 20.30 a (i) Disclosure, IFRS for SMEs 20.23 a (i) Disclosure, IFRS for SMEs 20.16 a (i) Disclosure, IFRS for SMEs 20.13 b (i) Disclosure
Later than one year and not later than five years [member]	Member	IFRS for SMEs 20.30 a (ii) Disclosure, IFRS for SMEs 20.23 a (ii) Disclosure, IFRS for SMEs 20.16 a (ii) Disclosure, IFRS for SMEs 20.13 b (ii) Disclosure
Later than five years [member]	Member	IFRS for SMEs 20.30 a (iii) Disclosure, IFRS for SMEs 20.23 a (iii) Disclosure, IFRS for SMEs 20.16 a (iii) Disclosure, IFRS for SMEs 20.13 b (iii) Disclosure
Disclosure of finance lease and operating lease by lessee [line items]	Line items	
Minimum finance lease payments payable	Monetary Instant, Credit	IFRS for SMEs 20.13 b Disclosure
Minimum lease payments payable under non-cancellable operating lease	Monetary Instant, Credit	IFRS for SMEs 20.16 a Disclosure

Lease and sublease payments recognised as expense	Monetary 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 20.30 a Disclosure, IFRS for SMEs 20.23 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 20.30 a Disclosure, IFRS for SMEs 20.23 a Disclosure, IFRS for SMEs 20.16 a Disclosure, IFRS for SMEs 20.13 b Disclosure
Not later than one year [member]	Member	IFRS for SMEs 20.30 a (i) Disclosure, IFRS for SMEs 20.23 a (i) Disclosure, IFRS for SMEs 20.16 a (i) Disclosure, IFRS for SMEs 20.13 b (i) Disclosure
Later than one year and not later than five years [member]	Member	IFRS for SMEs 20.30 a (ii) Disclosure, IFRS for SMEs 20.23 a (ii) Disclosure, IFRS for SMEs 20.16 a (ii) Disclosure, IFRS for SMEs 20.13 b (ii) Disclosure
Later than five years [member]	Member	IFRS for SMEs 20.30 a (iii) Disclosure, IFRS for SMEs 20.23 a (iii) Disclosure, IFRS for SMEs 20.16 a (iii) Disclosure, IFRS for SMEs 20.13 b (iii) Disclosure
Disclosure of finance lease and operating lease by lessor [line items]	Line items	
Gross investment in finance lease	Monetary Instant, Debit	IFRS for SMEs 20.23 a Disclosure
Unearned finance income on finance lease	Monetary Instant, Debit	IFRS for SMEs 20.23 a Disclosure, IFRS for SMEs 20.23 b Disclosure
Minimum finance lease payments receivable, at present value	Monetary Instant, Debit	IFRS for SMEs 20.23 a Disclosure
Minimum lease payments receivable under non-cancellable operating lease	Monetary Instant, Debit	IFRS for SMEs 20.30 a Disclosure
Contingent rents recognised as income [abstract]		
Contingent rents recognised as income, classified as finance lease	Monetary Duration, Credit	IFRS for SMEs 20.23 e Disclosure
Contingent rents recognised as income, classified as operating lease	Monetary Duration, Credit	IFRS for SMEs 20.30 b Disclosure
Total contingent rents recognised as income	Monetary 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	Monetary 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	Decimal	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	Decimal	IFRS for SMEs 26.18 b (ii) Disclosure

Number of share options forfeited in share-based payment arrangement	Decimal	IFRS for SMEs 26.18 b (iii) Disclosure
Number of share options exercised in share-based payment arrangement	Decimal	IFRS for SMEs 26.18 b (iv) Disclosure
Number of share options expired in share-based payment arrangement	Decimal	IFRS for SMEs 26.18 b (v) Disclosure
Number of share options outstanding in share-based payment arrangement at end of period	Decimal	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	Decimal	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	Monetary Instant	IFRS for SMEs 26.18 b (vi) Disclosure, IFRS for SMEs 26.18 b (i) Disclosure
Weighted average exercise price of share options granted in share-based payment arrangement	Monetary Duration	IFRS for SMEs 26.18 b (ii) Disclosure
Weighted average exercise price of share options forfeited in share-based payment arrangement	Monetary Duration	IFRS for SMEs 26.18 b (iii) Disclosure
Weighted average exercise price of share options exercised in share-based payment arrangement	Monetary Duration	IFRS for SMEs 26.18 b (iv) Disclosure
Weighted average exercise price of share options expired in share-based payment arrangement	Monetary 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	Monetary Instant	IFRS for SMEs 26.18 b (vi) Disclosure, IFRS for SMEs 26.18 b (i) Disclosure
Weighted average exercise price of share options exercisable in share-based payment arrangement	Monetary 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	Monetary Duration, Debit	IFRS for SMEs 26.23 a Disclosure
Liabilities from share-based payment transactions	Monetary 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	Monetary Duration, Credit	IFRS for SMEs 28.41 b Disclosure
Other comprehensive income, before tax, actuarial gains (losses) on defined benefit plans	Monetary Duration, Credit	IFRS for SMEs 5.5 g Disclosure, IFRS for SMEs 5.4 b (ii) Disclosure, IFRS for SMEs 28.41 b 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	Date	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	Monetary 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	Monetary Duration, Credit	IFRS for SMEs 28.41 e Disclosure
Increase (decrease) through interest cost, defined benefit obligation, at present value	Monetary Duration, Credit	IFRS for SMEs 28.41 e Disclosure
Acquisitions through business combinations, defined benefit obligation, at present value	Monetary Duration, Credit	IFRS for SMEs 28.41 e Disclosure
Increase (decrease) through actuarial losses (gains), defined benefit obligation, at present value	(Monetary) Duration, Debit	IFRS for SMEs 28.41 e Disclosure

Contributions by plan participants, defined benefit obligation, at present value	Monetary Duration, Credit	IFRS for SMEs 28.41 e Disclosure
Decrease through benefits paid, defined benefit obligation, at present value	(Monetary) Duration, Debit	IFRS for SMEs 28.41 e Disclosure
Increase (decrease) through past service cost, defined benefit obligation, at present value	Monetary Duration, Credit	IFRS for SMEs 28.41 e Disclosure
Increase (decrease) through curtailments, defined benefit obligation, at present value	(Monetary) Duration, Debit	IFRS for SMEs 28.41 e Disclosure
Increase (decrease) through settlements, defined benefit obligation, at present value	(Monetary) Duration, Debit	IFRS for SMEs 28.41 e Disclosure
Increase (decrease) through net exchange differences, defined benefit obligation, at present value	Monetary Duration, Credit	IFRS for SMEs 28.41 e Disclosure
Total increase (decrease) in defined benefit obligation, at present value	Monetary Duration, Credit	IFRS for SMEs 28.41 e Disclosure
Defined benefit obligation, at present value at end of period	Monetary 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	Monetary 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	Monetary Duration, Debit	IFRS for SMEs 28.41 f (iii) Disclosure
Increase (decrease) through business combinations, plan assets, at fair value	Monetary Duration, Debit	IFRS for SMEs 28.41 f (iii) Disclosure
Decrease through benefits paid, plan assets, at fair value	(Monetary) Duration, Credit	IFRS for SMEs 28.41 f (ii) Disclosure
Increase (decrease) through contributions by plan participants, plan assets, at fair value	Monetary Duration, Debit	IFRS for SMEs 28.41 f (i) Disclosure
Increase (decrease) through contributions by employer, plan assets, at fair value	Monetary Duration, Debit	IFRS for SMEs 28.41 f (i) Disclosure
Increase (decrease) through net exchange differences, plan assets, at fair value	Monetary Duration, Debit	IFRS for SMEs 28.41 f (iii) Disclosure
Increase (decrease) through settlements, plan assets, at fair value	(Monetary) Duration, Credit	IFRS for SMEs 28.41 f (iii) Disclosure
Total increase (decrease) in plan assets, at fair value	Monetary Duration, Debit	IFRS for SMEs 28.41 f Disclosure
Plan assets, at fair value at end of period	Monetary Instant, Debit	IFRS for SMEs 28.41 f Disclosure
Reimbursement rights, at fair value at beginning of period	Monetary 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	Monetary Duration, Debit	IFRS for SMEs 28.41 f (iii) Disclosure
Increase (decrease) through business combinations, reimbursement rights, at fair value	Monetary Duration, Debit	IFRS for SMEs 28.41 f (iii) Disclosure
Decrease through benefits paid, reimbursement rights, at fair value	(Monetary) Duration, Credit	IFRS for SMEs 28.41 f (ii) Disclosure
Increase (decrease) through contributions by plan participants, reimbursement rights, at fair value	Monetary Duration, Debit	IFRS for SMEs 28.41 f (i) Disclosure
Increase (decrease) through contributions by employer, reimbursement rights, at fair value	Monetary Duration, Debit	IFRS for SMEs 28.41 f (i) Disclosure
Increase (decrease) through net exchange differences, reimbursement rights, at fair value	Monetary Duration, Debit	IFRS for SMEs 28.41 f (iii) Disclosure
Increase (decrease) through settlements, reimbursement rights, at fair value	(Monetary) Duration, Credit	IFRS for SMEs 28.41 f (iii) Disclosure
Total increase (decrease) in reimbursement rights, at fair value	Monetary Duration, Debit	IFRS for SMEs 28.41 f Disclosure
Reimbursement rights, at fair value at end of period	Monetary Instant, Debit	IFRS for SMEs 28.41 f Disclosure
Cost relating to defined benefit plans	Monetary Duration, Debit	IFRS for SMEs 28.41 g Disclosure
Post-employment benefit expense, defined benefit plans	Monetary Duration, Debit	IFRS for SMEs 28.41 g (i) Disclosure
Cost relating to defined benefit plans for period included in cost of assets	Monetary 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	Monetary Instant, Debit	IFRS for SMEs 28.41 h Disclosure

Debt instruments, amount contributed to fair value of plan assets	Monetary Instant, Debit	IFRS for SMEs 28.41 h Disclosure
Real estate, amount contributed to fair value of plan assets	Monetary Instant, Debit	IFRS for SMEs 28.41 h Disclosure
Other assets, amount contributed to fair value of plan assets	Monetary Instant, Debit	IFRS for SMEs 28.41 h Disclosure
Equity instruments, percentage contributed to fair value of plan assets	Percent	IFRS for SMEs 28.41 h Disclosure
Debt instruments, percentage contributed to fair value of plan assets	Percent	IFRS for SMEs 28.41 h Disclosure
Real estate, percentage contributed to fair value of plan assets	Percent	IFRS for SMEs 28.41 h Disclosure
Other assets, percentage contributed to fair value of plan assets	Percent	IFRS for SMEs 28.41 h Disclosure
Entity's own financial instruments included in fair value of plan assets	Monetary Instant, Debit	IFRS for SMEs 28.41 i (i) Disclosure
Property occupied by entity included in fair value of plan assets	Monetary Instant, Debit	IFRS for SMEs 28.41 i (ii) Disclosure
Other assets used by entity included in fair value of plan assets	Monetary Instant, Debit	IFRS for SMEs 28.41 i (ii) Disclosure
Actual return on plan assets and reimbursement right recognised as asset	Monetary Duration, Debit	IFRS for SMEs 28.41 j Disclosure
Actuarial assumption of discount rates	Percent	IFRS for SMEs 28.41 k (i) Disclosure
Actuarial assumption of expected rates of return on plan assets	Percent	IFRS for SMEs 28.41 k (ii) Disclosure
Actuarial assumption of expected rates of salary increases	Percent	IFRS for SMEs 28.41 k (iii) Disclosure
Actuarial assumption of medical cost trend rates	Percent	IFRS for SMEs 28.41 k (iv) Disclosure
Other material actuarial assumptions	Percent	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	Monetary 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	Monetary 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)	Monetary Duration, Debit	IFRS for SMEs 29.39 a Example
Adjustments for current tax of prior periods	Monetary Duration, Debit	IFRS for SMEs 29.39 b Example
Deferred tax expense (income) relating to origination and reversal of temporary differences	Monetary Duration, Debit	IFRS for SMEs 29.39 c Example
Deferred tax expense (income) relating to tax rate changes or imposition of new taxes	Monetary 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	(Monetary) 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	(Monetary) 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	Monetary 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	Monetary 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	Monetary 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	Monetary Duration	IFRS for SMEs 29.39 f Example
Other components of deferred tax expense (income)	Monetary Duration, Debit	IFRS for SMEs 29.39 Common practice
Total tax expense (income)	Monetary Duration, Debit	IFRS for SMEs 5.5 d Disclosure, IFRS for SMEs 29.39 Disclosure
Income tax relating to components of other comprehensive income [abstract]		
Income tax relating to exchange differences on translation of other comprehensive income	Monetary Duration, Debit	IFRS for SMEs 29.40 a Disclosure
Income tax relating to cash flow hedges of other comprehensive income	Monetary Duration, Debit	IFRS for SMEs 29.40 a Disclosure
Income tax relating to defined benefit plans of other comprehensive income	Monetary Duration, Debit	IFRS for SMEs 29.40 a Disclosure
Income tax relating to changes in revaluation surplus of other comprehensive income	Monetary Duration, Debit	IFRS for SMEs 29.40 a Disclosure
Aggregated income tax relating to components of other comprehensive income	Monetary 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	Monetary 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	Monetary Duration, Debit	IFRS for SMEs 29.40 b Common practice
Deferred tax relating to items credited (charged) directly to equity	Monetary Duration, Debit	IFRS for SMEs 29.40 b Common practice
Aggregate current and deferred tax relating to items credited (charged) directly to equity	Monetary 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	Monetary Duration, Credit	IFRS for SMEs 29.40 c Example
Tax effect of expense not deductible in determining taxable profit (tax loss)	Monetary 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	(Monetary) Instant, Debit	IFRS for SMEs 29.40 e (i) Disclosure, IFRS for SMEs 4.2 o Disclosure
Deferred tax liabilities	Monetary Instant, Credit	IFRS for SMEs 29.40 e (i) Disclosure, IFRS for SMEs 4.2 o Disclosure
Net deferred tax liability (asset)	Monetary 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	Monetary 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	Monetary 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	Monetary 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	Monetary 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	Monetary 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
Statement that entity has applied exception to deferred tax accounting related to Pillar Two income taxes	Text	IFRS for SMEs 29.42 Disclosure
Current tax expense (income), related to Pillar Two income taxes	Monetary Duration, Debit	IFRS for SMEs 29.43 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 30.26 Disclosure, IFRS for SMEs 3.23 d 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)	Monetary Duration, Credit	IFRS for SMEs 30.25 a Disclosure
Reserve of exchange differences on translation	Monetary Instant, Credit	IFRS for SMEs 4.3 Common practice, IFRS for SMEs 30.25 b Disclosure
[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	Monetary Instant, Debit	IFRS for SMEs 7.20 Disclosure, IFRS for SMEs 4.2 a Disclosure
Bank overdrafts	(Monetary) Instant, Credit	IFRS for SMEs 7.20 Common practice
Other differences to cash and cash equivalents in statement of cash flows	(Monetary) Instant, Credit	IFRS for SMEs 7.20 Common practice
Total cash and cash equivalents if different from statement of financial position	Monetary Instant, Debit	IFRS for SMEs 7.20 Common practice
Cash and cash equivalents held by entity unavailable for use by group	Monetary 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	Monetary Duration, Credit	IFRS for SMEs 7.4 e Example, IFRS for SMEs 7.17 Disclosure
Income taxes paid (refund), classified as investing activities	Monetary Duration, Credit	IFRS for SMEs 7.4 e Example, IFRS for SMEs 7.17 Disclosure
Income taxes paid (refund), classified as financing activities	Monetary Duration, Credit	IFRS for SMEs 7.4 e Example, IFRS for SMEs 7.17 Disclosure
Total income taxes paid (refund)	Monetary 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	Per share	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 6.3 Disclosure, IFRS for SMEs 4.12 b 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 6.3 Common practice, IFRS for SMEs 17.15C Disclosure
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 6.3 b Disclosure, IFRS for SMEs 10.13 b Disclosure, IFRS for SMEs 10.23 b Disclosure, IFRS for SMEs 10.14 c Disclosure
Currently stated [member]	Member [default]	IFRS for SMEs 6.3 b Disclosure, IFRS for SMEs 10.13 b Disclosure, IFRS for SMEs 10.23 b Disclosure, IFRS for SMEs 10.14 c Disclosure
Previously stated [member]	Member	IFRS for SMEs 6.3 b Disclosure, IFRS for SMEs 10.13 b Disclosure, IFRS for SMEs 10.23 b Disclosure, IFRS for SMEs 10.14 c Disclosure
Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]	Member	IFRS for SMEs 6.3 b Disclosure, IFRS for SMEs 10.13 b Disclosure, IFRS for SMEs 10.23 b Disclosure, IFRS for SMEs 10.14 c 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
[990000] Axis - Defaults		
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
Classes of contingent liabilities [axis]	Axis	IFRS for SMEs 21.15 Disclosure
Contingent liabilities [member]	Member [default]	IFRS for SMEs 21.15 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 27.33 d Disclosure, IFRS for SMEs 20.13 a Disclosure
Components of equity [axis]	Axis	IFRS for SMEs 6.3 Disclosure
Equity [member]	Member [default]	IFRS for SMEs 6.3 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
Accounting estimates [axis]	Axis	IFRS for SMEs 10.18 Disclosure

Accounting estimates [member]	Member [default]	IFRS for SMEs 10.18 Disclosure
Consolidated and separate financial statements [axis]	Axis	IFRS for SMEs 9.1 Disclosure
Consolidated [member]	Member [default]	IFRS for SMEs 9.1 Disclosure
Reserves within equity [axis]	Axis	IFRS for SMEs 4.12 b Disclosure
Other reserves [member]	Member [default]	IFRS for SMEs 6.3 Disclosure, IFRS for SMEs 4.12 b Disclosure
Classes of other provisions [axis]	Axis	IFRS for SMEs 21.14 Disclosure
Other provisions [member]	Member [default]	IFRS for SMEs 21.14 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
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
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
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
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
Reclassified items [axis]	Axis	IFRS for SMEs 3.12 Disclosure
Reclassified items [member]	Member [default]	IFRS for SMEs 3.12 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 20.13 a Disclosure, IFRS for SMEs 27.33 b Disclosure, IFRS for SMEs 17.31 Disclosure
Types of risks [axis]	Axis	IFRS for SMEs 12.27 Disclosure
Risks [member]	Member [default]	IFRS for SMEs 12.27 Disclosure
Classes of assets [axis]	Axis	IFRS for SMEs 27.32 Disclosure, IFRS for SMEs 20.13 a Disclosure
Assets [member]	Member [default]	IFRS for SMEs 27.32 Disclosure, IFRS for SMEs 20.13 a Disclosure
Measurement [axis]	Axis	IFRS for SMEs 34.2 Disclosure
Aggregated measurement [member]	Member [default]	IFRS for SMEs 34.2 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
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
Categories of termination benefits [axis]	Axis	IFRS for SMEs 28.43 Disclosure
Termination benefits [member]	Member [default]	IFRS for SMEs 28.43 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
Retrospective application and retrospective restatement [axis]	Axis	IFRS for SMEs 6.3 b Disclosure, IFRS for SMEs 10.13 b Disclosure, IFRS for SMEs 10.23 b Disclosure, IFRS for SMEs 10.14 c Disclosure
Currently stated [member]	Member [default]	IFRS for SMEs 6.3 b Disclosure, IFRS for SMEs 10.13 b Disclosure, IFRS for SMEs 10.23 b Disclosure, IFRS for SMEs 10.14 c Disclosure
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	Axis	IFRS for SMEs 34.7 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 18.27 c Disclosure, IFRS for SMEs 17.31 d Disclosure, IFRS for SMEs 17.31 e Disclosure
Carrying amount [member]	Member [default]	IFRS for SMEs 34.7 c Disclosure, IFRS for SMEs 18.27 e Disclosure, IFRS for SMEs 20.14 Disclosure, IFRS for SMEs 17.31 e 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 20.30 a Disclosure, IFRS for SMEs 20.23 a Disclosure, IFRS for SMEs 20.16 a Disclosure, IFRS for SMEs 20.13 b Disclosure
Defined benefit plans [axis]	Axis	IFRS for SMEs 28.41 Disclosure
Defined benefit plans [member]	Member [default]	IFRS for SMEs 28.41 Disclosure
Assets and liabilities [axis]	Axis	IFRS for SMEs 8.7 Disclosure

Assets and liabilities [member]	Member [default]	IFRS for SMEs 8.7 Disclosure
Creation date [axis]	Axis	IFRS for SMEs 10.12 Disclosure
Default financial statements date [member]	Member [default]	IFRS for SMEs 10.12 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

