An Australian Government Initiative
Standard Business Reporting

SBR

Standard Business Reporting

IFRS AU Taxonomy 2011 Guide

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⚠ This document and its attachments are **Unclassified**

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VERSION CONTROL

Version	Release date	Description of changes
1.0	29 July 2011	The release of the IFRS AU Taxonomy 2011 Guide

ENDORSEMENT

APPROVAL

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Terminology

For definition of the terminology and acronyms used within this document please refer to the glossary on the SBR website and on the IFRS Foundation website.

Click **https://www.sbr.gov.au/content/public/help/glossary** to go to the SBR glossary.

Click **http://www.ifrs.org/XBRL/Resources/Glossary.htm** to go to the IFRS glossary

The key words "MUST", "MUST NOT", "REQUIRED", "SHALL", "SHALL NOT", "SHOULD", "SHOULD NOT", "RECOMMENDED", "MAY", and "OPTIONAL" in this document are to be interpreted as described in RFC 2119 **http://www.ietf.org/rfc/rfc2119.txt**. The use of the word "Mandatory" is to be read as "MUST".

1   INTRODUCTION

1.1   PURPOSE

The purpose of this document is to support software developers with the implementation of the SBR taxonomy used for creating XBRL financial reports (instance documents) that are lodged with ASIC.

1.2   AUDIENCE AND SCOPE

This document is the supplementary guide for the implementers of SBR ASIC Forms 388, 7051, FS70, and 405 and it should be read in conjunction with the Message Implementation Guides (MIGs) for the abovementioned forms. It can also be used by implementers of the instance documents as standalone functionality.

This document is designed to explain the Australian jurisdictional extension to the International Financial Reporting Standards (IFRS) Taxonomy (referred to as "the IFRS AU Taxonomy" or "the Taxonomy") to an extent that will allow software developers to understand the mapping and tagging requirements involved in implementing the Taxonomy for financial reporting and how to produce valid instance documents for lodgement with ASIC through SBR.

It is assumed that the readers are familiar with XBRL terminology and concepts and therefore this guide is not designed to be an XBRL technical guide or to address any specific software product issues. For certain parts of the document, it is also assumed that readers are familiar with the basic financial reporting concepts.

This version of the IFRS AU Taxonomy (referred to as "the IFRS AU Taxonomy 2011") is based on the IFRS Taxonomy 2011 (as issued by the IFRS Foundation). It is recommended that relevant reference documentation of the IFRS Taxonomy 2011 should be referred to in conjunction with this document.

The IFRS Taxonomy 2011 is compliant with the provisions of the Global Filing Manual (GFM), published by the Interoperable Taxonomy Architecture (ITA) project, a joint initiative between the US Securities and Exchange Commission (SEC), the Japan Financial Supervision Agency (FSA) and the International Financial Reporting Standards (IFRS) Foundation XBRL team. The GFM should also be referred to in conjunction with this document to the extent to which its provisions are relevant for extensions to the IFRS Taxonomy 2011.

1.3   REFERENCES

Table 1 List of relevant references

Ref	Document Link	Document description
1)	IFRS Taxonomy 2011 **http://www.ifrs.org/XBRL/IFRS+Taxonomy/IFRS+Taxonomy+2011/IFRS+Taxonomy+2011.htm**	Reference documentation of the IFRS Taxonomy 2011 as issued by the IFRS Foundation. Contains the taxonomy files and support material such as: • Taxonomy files and information • Versioning information • The IFRS Taxonomy Guide • Illustrative examples
2)	Global Filing Manual – Version 2011-04-19 **http://www.ifrs.org/NR/rdonlyres/ED69E57A-E38C-42E8-895C-B2844A1655C6/0/GlobalFilingManual20110419.pdf**	The Global Filing Manual contains a set of rules which provide guidance on the preparation, filing and validation of XBRL filings created using the IFRS Taxonomy, the EDINET (Electronic Disclosure for Investors' NETwork) Taxonomy or the U.S. GAAP Taxonomy.
3)	The SBR Web Service Implementation Guide document can be downloaded at **https://www.sbr.gov.au/content/myhome/softwaredevelopers/downloads/commoncomponents**	Technical interface data that is common to all business processes and messages that use the SBR channel: • Web service protocol specifications

	(requires login)	• Standard message header structure • Standard error codes • Authentication protocol and trust broker
4)	The Software Developer Kit documentation can be accessed at **https://www.sbr.gov.au/content/myhome/softwaredevelopers/sdkguide** (requires login)	Reference information for software developers using the SBR software developer kit
5)	The ASIC 388 Message Implementation Guide can be downloaded at **https://www.sbr.gov.au/content/myhome/softwaredevelopers/downloads/asic** (requires login)	Reference document that supports the software developers in the implementation of the ASIC Form 388 Copy of Financial Statements and Reports
6)	The ASIC 7051 Message Implementation Guide can be downloaded at **https://www.sbr.gov.au/content/myhome/softwaredevelopers/downloads/asic** (requires login)	Reference document that supports the software developers in the implementation of the ASIC Form 7051 Half Yearly Reports
7)	The ASIC FS70 Message Implementation Guide can be downloaded at **https://www.sbr.gov.au/content/myhome/softwaredevelopers/downloads/asic** (requires login)	Reference document that supports the software developers in the implementation of the ASIC Form FS70 Australian financial services licensee profit and loss statement and balance sheet
8)	The ASIC 405&406 Message Implementation Guide can be downloaded at **https://www.sbr.gov.au/content/myhome/softwaredevelopers/downloads/asic** (requires login)	Reference document that supports the software developers in the implementation of the ASIC Form 405 - Statement to verify financial statements of a foreign entity & 406 - Annual return of a foreign entity.

1.4   CHANGE MANAGEMENT

If a material change is required to the IFRS AU Taxonomy 2011 Guide the document will be re-released. The Taxonomy Approval Committee must approve any change.

2 FINANCIAL REPORTING CONTENT

2.1 INTRODUCTION

Following the adoption of the International Financial Reporting Standards (IFRSs) in Australia, effective from 1 January 2005, Australian Accounting Standards (AASBs) largely mirror the requirements of IFRSs. However, for the compliance with financial reporting requirements in Australia, the following Australian specific requirements also exist:

- Additional Australian specific requirements that are included in AASBs and not required by IFRSs (those requirements are numbered in AASBs by adding "Aus" in front of the paragraph number);
- Additional Australian specific legislative requirements arising from provisions of the Corporations Act 2001 ("the Act"), Corporations Regulations, Australian Auditing Standards, ASX Listing Rules and ASX Governance Principles;
- Some IFRSs do not apply in Australia (e.g. IAS 26 Accounting and Reporting by Retirement Benefit Plans); and
- Unlike IFRS for SMEs, which is a standard separate from full IFRSs, Reduced Disclosure Requirements in Australia (RDR) are an integral part of AASBs.

The Financial Reports must be lodged as part of a lodgment for one of the ASIC Forms 388, 7051, FS70 or 405. The lodgements must contain the following:

I.   The pro-forma (coversheet) 388 or 7051 or FS70 or 405

II. Financial report, generally comprising:

- Directors' declaration that the financial statements comply with accounting standards, give a true and fair view, there are reasonable grounds to believe that the company/scheme/entity will be able to pay its debts, the financial statements have been prepared in accordance with the Act;
- Directors' report including the auditor's independence declaration;
- Auditor's report (audit or review report);
- The primary financial statements for the consolidated entity and/or parent entity in accordance with the Act and Accounting Standards' requirements comprising:
  - Income statement;
  - Statement of financial position;
  - Statement of comprehensive income;
  - Statement of changes in equity; and
  - Statement of cash flows.
- Notes to financial statements (disclosures required by regulations, notes required by accounting standards and any other information necessary to give a true and fair view).

The financial statements are:
a) The financial statements in relation to the consolidated entity reported on that are required by the Act prepared in accordance with the accounting standards; and
b) If elected by the entity in accordance with ASIC Class Order 10/654 *Inclusion of parent entity financial statements in financial reports*, the financial statements in relation to the parent (separate) entity prepared in accordance with the accounting standards.

2.2 COMPLIANCE REQUIREMENTS

Although lodgement of Forms 388, 7051, FS70, 405 and accompanying financial reports using XBRL (instance document) is voluntary, entities should aim to ensure that their instance documents include all the information contained in the financial reports prepared in accordance with:

- the Act including the Australian Accounting Standards and Australian Auditing Standards and the Corporations Regulations 2001;
- any ASIC Class Orders that were applied in the preparation of the paper or PDF version of the financial report; and
- applicable ASX Listing Rules.

Attention should be paid to including zeros ("0") where required by the Act or Australian Accounting Standards. For example, an entity must show zeros where zeros appear for a particular element in the financial report e.g. for a comparative item which did not occur in the current year.

Any rounding in a financial report must comply with Class Order 98/100 *Rounding in financial reports and directors' reports* and reflect the numbers reported in the paper or PDF copy of the financial report. For example, if an entity reports total assets of $123,456 with a notation at the top of the columns that the amounts are in thousands (i.e. the application of Class Order 98/100 has meant that the reported total assets are $123,456,000), then the instance document should show 123456000 with "decimals" attribute of -3.

The instance document lodged with ASIC should always include the same information as provided in the paper or PDF financial report. For example the Directors' report including the auditor independence declarations is required when an entity is lodging their Form FS70 'Australian financial services licensee profit and loss statement and balance sheet' but is not required when non-company licensee (e.g. individual, partnership, foreign entity) is lodging the same report. Therefore in each case the instance document should include only the appropriate elements that are provided in the paper or PDF financial report.

2.3 COMPARISONS WITH OTHER SBR REPORTS

The IFRS AU Taxonomy, due to its nature and design, has a number of differing characteristics to the other reporting taxonomies developed within the SBR program as follows:

2.3.1 Public Availability

Financial reports lodged using the IFRS AU Taxonomy (instance documents) are the only SBR-enabled lodgements that will be available to the public through ASIC. Similar to existing hard copy and/or PDF lodgments of financial reports, instance documents will be available to be used by the general investing public, creditors, employees, business analysts, financial institutions and others. All XBRL instance documents lodged with the other agencies participating in SBR are not publicly available.

2.3.2 Free-form Disclosure

Financial reports are not developed and presented in a fixed form basis in the way that other government forms are (e.g. Tax File Number Declaration). Although the Australian Accounting Standards do refer to minimum and prescribed disclosures that are required to be made in the financial report the form of the disclosures may vary between entities due to the different circumstances of each entity and because many of the disclosures required under the Standards are 'principles based'. Additional disclosures are also required to meet the 'true and fair view' requirement.

The fact that the content of the financial report is not restricted means the Taxonomy could consist of an endless number of disclosures, especially for statements such as the Cash Flow Statement for which there is little line by line guidance in the accounting standards.

The elements within the IFRS AU Taxonomy have been designed to best encompass the free-form nature of the financial report. The design and development of these elements is discussed in detail below.

2.3.3 Lodgement and Assurance Requirements

Unlike other forms within the scope of the SBR Program, where entities choose to lodge the financial information as an XBRL instance document instead of lodging forms using traditional means (paper or PDF), the entities lodging financial reports with ASIC must also lodge the financial report either as paper lodgements or as PDF attachments. The public availability and free-form nature of the financial report discussed above mean that human users accessing financial reports from ASIC are heavily reliant on being able to read and understand financial reports in the manner intended by the reporting entity. As XBRL is a language specifically designed for consumption by computers, it is impractical to expect human users to be able to read and properly understand an entity's financial report in the format of an XBRL instance document. Therefore, the paper or PDF lodgement continues to be required until the time when XBRL and human readable formats become integrated into one document.

Although the financial report in PDF format may be required to be audited under existing requirements, the XBRL instance document is not required to be audited.

3   IFRS AU TAXONOMY 2011 ARCHITECTURE

3.1   AUSTRALIAN EXTENSION OF THE IFRS TAXONOMY 2011

3.1.1 Background

The overall goal of the SBR Program is to reduce the regulatory reporting burden on business. The integration of the IFRS Taxonomy 2011 as part of the IFRS AU Taxonomy 2011 represents a practical step in achieving this goal in the area of financial reporting. This approach is considered appropriate not only because of the close alignment of the International Financial Reporting Standards (IFRS) and the Australian Accounting Standards (AASBs) but also because it is anticipated that companies reporting internationally will be able to reuse a significant portion of their XBRL lodgements prepared using either the IFRS AU Taxonomy 2011 or taxonomies in other jurisdictions that are based on the IFRS Taxonomy 2011.

The IFRS AU Taxonomy 2011 is based on the IFRS Taxonomy 2011 as issued by the IFRS Foundation being extended to include Australian specific jurisdictional requirements.

The reference documentation for the IFRS Taxonomy 2011 as issued by the IFRS Foundation (see Table 1, point 1 above) is important in understanding the IFRS AU 2011 Taxonomy, as its architecture follows the architecture designed by the IFRS Foundation and the guidelines for its extension as described in the IFRS Taxonomy 2011 Guide.

The IFRS AU Taxonomy 2011 may also be reused by businesses to meet the requirements of any stakeholders to which the business wants or needs to send XBRL financial statements, (e.g. banks) once they are capable of consuming information in this way.

3.1.2 Content

As mentioned in the introduction, AASBs largely mirror the requirements of full IFRSs. Therefore, users should be aware that references to IFRSs in the IFRS AU Taxonomy 2011 for concepts originally belonging to the IFRS Taxonomy 2011 have not been changed for the purpose of its integration into the IFRS AU Taxonomy 2011. Therefore, references to IFRSs, IASs, IFRICs or SICs should be read as representing references to corresponding AASBs or Interpretations. For example, the reference "IFRS 1.24" is identical to "AASB 1.24", "IAS 1.51" is identical to "AASB 101.51". Australian specific concepts arising from additional local requirements (see section 2 above) are created and referenced to relevant authoritative requirement such as AASBs, Act, etc.

The additional Australian requirements have been added as a jurisdictional extension to the IFRS Taxonomy following the IFRS principles for creating extensions (referred to as "AU Extension"). The integration of the IFRS Taxonomy and the AU Extension required the following additions:

§   For additional Australian disclosures to existing IFRS requirements, AU Extension concepts are added to the IFRS Taxonomy 2011 concepts within the hierarchical structure contained in the IFRS Taxonomy 2011 Extended Link Roles (ELRs);

§   For additional Australian disclosures without corresponding IFRS requirements, AU Extension concepts are grouped within the following new ELRs:

   o   [105005] – Australian Extension – other jurisdictional disclosures;

   o   [836505] Notes – General Insurance contracts;

   o   [836501] Notes – Life Insurance contracts; and

   o   [833000] Notes – Parent and Separate Financial Statements

§   Australian specific references are added to IFRS concepts where appropriate, such as the reference to Reduced Disclosure Requirements and Corporations Regulations. No existing IFRS Taxonomy 2011 references have been removed.

The IFRS AU Taxonomy 2011 file structure follows the SBR file structure and the reportable facts are all defined in the definitional layer of the SBR taxonomy - the "sbr_au" folder – in a specific folder designed to contain taxonomies that are external to the SBR taxonomy but are somehow related to it or leveraged in it. This folder is called "external folder" and the folder name is [extl]. The [extl] folder contains two folders:

1. [ifrs_20110325] which contains schemas and linkbases of the IFRS Taxonomy 2011;
2. [ifrs_au_20110701] which contains schemas and linkbases of the IFRS AU Taxonomy 2011. As mentioned above, even though this taxonomy has been developed within the SBR Program, it has been developed consistently with the IFRS Taxonomy Architecture principles and rules. Therefore, it is considered external to the SBR Taxonomy and for this reason it has been placed in the [extl] folder.

The entry point for the report schema is **finrpt.0002.lodge.request.02.01.report.xsd** and it is placed in the [asic] folder, which is located in the [sbr_au_reports] folder. See Illustration 2 – Folders and Files Structure at section 3.3.1 for more information.

3.1.3 Company extensions

The IFRS AU Taxonomy 2011 has been designed to capture all of the disclosures prescribed in the accounting standards. In some circumstances the accounting standards may require disclosure of certain information at a more detailed level than is currently provided for in the Taxonomy. This detailed information can be different from entity to entity (for example, business segment disclosures) and are not prescribed in the accounting standards. The way in which this kind of detail is usually captured is by creating extensions to the Taxonomy (referred to as "Company extensions").

Currently SBR does not support company extensions to the IFRS AU Taxonomy 2011. Therefore, entities cannot extend the Taxonomy when creating an instance document for the purpose of lodging with ASIC. Instead, the preparer needs to provide the necessary level of detail by block-tagging the information using appropriate [text block] concepts. This is discussed further in section 4.2 below.

The use of company extensions will be considered for future releases.

3.1.4 Issue, releases, and effective date

As accounting standards continue to develop and change over time, the Taxonomy will inevitably grow and change as well. Naturally, the number of versions published will increase over time. It is therefore fundamental that consumers of the Taxonomy are able to quickly and effectively determine what is the correct entry point schema to use, because each lodgement period (start and end dates) has only one valid entry point schema. The valid and active entry point schema that must be used is determined by the reporting period for the data being reported in the Financial Reports.

At this point, it is expected that the IFRS AU Taxonomy releases will be aligned with the release of the IFRS Taxonomy. Ordinarily, there would be, at a minimum, a single version of the Taxonomy released each year. However depending on the nature and extent of changes to accounting standards in any given reporting period, there may be additional releases, normally known as "interim releases". The timing of such "interim releases" is dependent on the significance of any changes in each release of the IFRS Taxonomy, together with the AASB's adoption of the underlying accounting standard requirements. In addition, the IFRS AU Taxonomy may also require ongoing updates as and when there are changes to the Australian specific disclosure requirements.

Each taxonomy release is identified by a taxonomy release date which appears in the namespaces, in the file names of schemas and linkbases and in most folder names following the prescriptions of the IFRS Taxonomy Guide. The release date for the IFRS Taxonomy 2011 is 2011-03-25. The release date for the IFRS AU Taxonomy 2011 is 2011-07-01.

3.2 MODELLING OF THE IFRS AU TAXONOMY 2011

The main principles applied when creating the IFRS AU Taxonomy 2011 in accordance with the IFRS Taxonomy 2011 guidelines and the GFM are:

- Reuse of existing IFRS Taxonomy concepts wherever possible

- In cases where a concept is not already defined in the IFRS Taxonomy 2011 only then an IFRS AU specific concept has been created

- Each concept (i.e. reportable items, tables, axes or members) that is added includes a number of characteristics consistent with the architecture of the IFRS Taxonomy. Therefore the Concept name, Concept ID, Item type, Period type, Abstract concepts, Axes and Tables and Labels all follow the IFRS Taxonomy architecture

- IFRS Taxonomy 2011 relationships are directly copied into Australian extension linkbases becoming the IFRS AU specific linkbases and then modified where appropriate

- Australian specific ELRs have been created only for presentation and definition linkbases (the usedOn attribute indicates the application of an ELR to a specific linkbase)

- Generic labels and references have been created and assigned to each Australian specific ELR, in compliance with the provisions of the IFRS Taxonomy 2011 Guide

- The IFRS AU Taxonomy 2011 maintains consistency across and within the presentation, calculation and definition linkbases. In cases where a numeric concept has been added or moved and it forms part of a calculation then both the calculation and presentation linkbase have been updated so that they reflect the change without altering the accounting meaning of the concept.

The physical location of the IFRS AU Taxonomy 2011 is within the SBR file structure. The source IFRS Taxonomy 2011 has been imported (copied) into the IFRS AU Taxonomy 2011 in the folder named External Taxonomies [extl]. Refer to 3.1.2 for more details.

As discussed, the IFRS AU Taxonomy 2011 includes all applicable IFRS Taxonomy concepts for disclosure requirements and a number of additional concepts required to meet the Australian specific disclosure requirements. There are a number of reportable items that are not used in the Australian jurisdiction which are available in the IFRS core schema but have not been included in IFRS AU linkbases.

The list of all concepts is included in Appendix A grouped into ELRs mirroring their presentation structure and roles.

The IFRS Taxonomy concepts and the additional Australian concepts are modelled in the IFRS AU Taxonomy in two ways: via hierarchies and/or via axes (dimensions). Any IFRS Taxonomy concept not used in the IFRS AU Taxonomy has not been included in any linkbases.

3.2.1 Hierarchical modelling

The most common modelling technique used in the IFRS AU Taxonomy 2011 is hierarchical/list modelling in the presentation, definition and calculation linkbases (or if there are no calculation relationships between the concepts, then only the presentation and definition linkbases are modelled).

The new elements created for the AU Extension are inserted between the IFRS elements at the appropriate place in the presentation, definition and where applicable calculation linkbases.

An example of hierarchical modelling is shown in Illustration (below) in the ELR [822200] Notes – Exploration for and evaluation of mineral resources. Hierarchical modelling is used for most statements and notes in the IFRS AU Taxonomy 2011.

Illustration 1   ELR [822200] Notes – Exploration for and evaluation of mineral resources

	[822200] Notes - Exploration for and evaluation of mineral resources
AU	Disclosure of consolidated and separate financial statements [abstract]
AU	Disclosure of consolidated and separate financial statements [line items]
IFRS	Disclosure of exploration and evaluation assets [text block]
IFRS	Description of accounting policy for exploration and evaluation expenditures [text block]
IFRS	Assets arising from exploration for and evaluation of mineral resources
IFRS	Liabilities arising from exploration for and evaluation of mineral resources
IFRS	Income arising from exploration for and evaluation of mineral resources
IFRS	Expense arising from exploration for and evaluation of mineral resources
IFRS	Cash flows from (used in) exploration for and evaluation of mineral resources, classified as operating activities
IFRS	Cash flows from (used in) exploration for and evaluation of mineral resources, classified as investing activities
AU	Disclosure of additional information about recoverability of exploration and evaluation assets recognised for any of areas of interest
AU	Disclosure of consolidated and separate financial statements [table]
AU	Consolidated and separate financial statements [axis]
AU	Consolidated [member]
AU	Separate [member]

Legend:

IFRS	- IFRS concept integrated into the IFRS AU Taxonomy 2011
AU	- Australian Extension concept integrated into the IFRS AU Taxonomy 2011
AU	- Application of [913000] dimension (see 3.2.2 below)

3.2.2 Axes Modelling

The second modelling technique used in the IFRS AU Taxonomy is modelling via tables (hypercubes) and axes (explicit dimensions).Each such axis can be connected to any set of line items (reportable concepts) via a table, thereby creating a dimensional structure. Consistent with the approach adopted for IFRS Taxonomy architecture, in modelling the IFRS AU Taxonomy negative hypercubes are not used.

Illustrations 2 and 3 provide an example model of the [610000] Statement of Changes in Equity by the means of axes. Line items (reportable concepts) can be reported for various members (domain members) of the axis.

Illustration 2   [610000] Statement of changes in equity – domain members

[610000] Statement of changes in equity – domain members
Consolidated and separate financial statements [axis]
Consolidated [member]
Separate [member]
Components of equity [axis]

Equity [member]
Equity attributable to owners of parent [member]
Issued capital [member]
Share premium [member]
Treasury shares [member]
Other equity interest [member]
Other reserves [member]
Revaluation surplus [member]
Reserve of exchange differences on translation [member]
Reserve of cash flow hedges [member]
Reserve of hedges of net investment in foreign operations [member]
Reserve of gains and losses on remeasuring available-for-sale financial assets [member]
Reserve of share-based payments [member]
Amount recognised in other comprehensive income and accumulated in equity relating to non-current assets or disposal groups held for sale [member]
Reserve of gains and losses from investments in equity instruments [member]
Reserve of change in fair value of financial liability attributable to change in credit risk of liability [member]
Reserve for catastrophe [member]
Reserve for equalisation [member]
Reserve of discretionary participation features [member]
Retained earnings [member]
Non-controlling interests [member]
Retrospective application and retrospective restatement [axis]
Currently stated [member]
Previously stated [member]
Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]
Increase (decrease) due to changes in accounting policy [member]
Increase (decrease) due to changes in accounting policy required by IFRSs [member]
Increase (decrease) due to voluntary changes in accounting policy [member]
Increase (decrease) due to corrections of prior period errors [member]

Illustration 3   [610000] Statement of changes in equity – reportable concepts

[610000] Statement of changes in equity- reportable concepts
Statement of changes in equity [line items]
Equity at beginning of period
Changes in equity [abstract]
Comprehensive income [abstract]
Profit (loss)

Other comprehensive income
Total comprehensive income
Issue of equity
Dividends recognised as distributions to owners
Increase through other contributions by owners
Decrease through other distributions to owners
Increase (decrease) through transfers and other changes, equity
Increase (decrease) through treasury share transactions
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control
Increase (decrease) through share-based payment transactions
Total increase (decrease) in equity
Equity at end of period

Any reportable concept (line item) can be linked to any domain member via the table Statement of changes in equity [table]. A simplified example is provided below linking all reportable segments to selected domain members within Equity attributable to owners of parent [member].
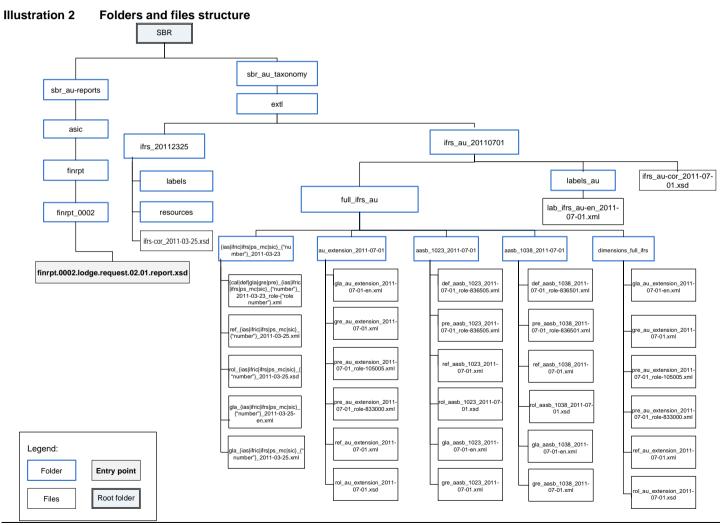
Illustration 4   Statement of changes in equity [table]

			Equity [member]				
			Equity attributable to owners of parent [member]				
			Issued capital [member]	Revaluation surplus [member]	Other reserves [member]	Retained earnings [member]	
Currently stated [member]	Consolidated [member]	Statement of changes in equity [abstract]					
		Statement of changes in equity [line items]					
		Equity	X	X	X	X	X
		Changes in equity [abstract]					
		Comprehensive income [abstract]					
		Profit (loss)	X	X	X	X	X
		Other comprehensive income	X	X	X	X	X
		Comprehensive income	X	X	X	X	X
		Issue of equity	X	X	X	X	X
		Dividends recognised as distributions to owners	X	X	X	X	X
		Increase through other contributions by owners	X	X	X	X	X
		Decrease through other distributions to owners	X	X	X	X	X
		Increase (decrease) through transfers and other changes, equity	X	X	X	X	X
		Increase (decrease) through treasury share transactions	X	X	X	X	X
		Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control	X	X	X	X	X
		Increase (decrease) through share-based payment transactions	X	X	X	X	X
		Increase (decrease) in equity	X	X	X	X	X

3.3 STRUCTURE OF THE IFRS AU TAXONOMY 2011

3.3.1 Folders and file structures

Taxonomy structure refers to the general composition of the files and folders within taxonomy. In the IFRS AU Taxonomy 2011, files are placed in a folder structure as shown in Illustration 2 below.

Illustration 2   Folders and files structure

For each taxonomy release, the IFRS Taxonomy release date appears in all taxonomy files.
The folders and their contents, and the guidelines for folder and file names, are as follows (folder names are in bold):

- **sbr_au_taxonomy** is the SBR folder where all SBR reportable facts are defined and classified;
- **extl** – is the folder reserved by SBR for external taxonomies;
- **ifrs_20110325** is the folder where the original IFRS Taxonomy has been copied;
- **ifrs_au_20110701** is the folder where the AU Extension is stored;
- ifrs-cor_2011-03-25.xsd is the core schema which contains reportable concepts from IFRS Taxonomy;
- ifrs_au-cor_2011-07-01.xsd is the core schema which contains the additional reportable concepts required for the Australian extension;
- finrpt.0002.lodge.request.02.01.report.xsd - is the entry point schema that combines all of the files for IFRS Taxonomy 2011 and the IFRS AU Taxonomy 2011;
- **full_ifrs_au** contains folders for standards, references and dimensions;
- {ias | ifrs | ifric | sic | ps_mc}† _{"number"}_2011-03-25 are folders that contain modular presentation, calculation, definition and reference linkbase files for each standard or interpretation;
- {pre | cal | def | dim}_{ias | ifrs | ifric | sic | ps_mc}_{"number"}_2011-03-25_role-{"unique role
- number"}.xml are modular presentation, calculation, definition and reference linkbase files for each
- standard or interpretation;
- ref_{ias | ifrs | ifric | sic | ps_mc}_{"number"}_2011-03-25.xml are modular reference linkbase files
- for each standard or interpretation;
- rol_{ias | ifrs | ifric | sic | ps_mc}_{"number"}_2011-03-25.xsd are modular schemas that contain ELRs for the presentation, calculation and definition linkbases for each standard or interpretation;

3.3.2 Absolute and relative paths

The unique root resource location (URL) of the IFRS AU Taxonomy 2011 is
http://sbr.gov.au/rprt/asic/finrpt/finrpt.0002.lodge.request.02.01.report which is formed according to the file and folder structure set out in section 3.3.1

Table 1 below provides examples of absolute paths to IFRS AU Taxonomy 2011 files.

Table 1 Absolute path to IFRS AU

File	Absolute path
IFRS Core schema	http://sbr.gov.au /taxonomy/sbr_au_taxonomy/extl/ifrs_20110325/ ifrs-cor_2011-03-25.xsd
IFRS AU Core schema	http://sbr.gov.au /taxonomy/sbr_au_taxonomy/extl/ifrs_au_20110701/ ifrs_au-cor_2011-07-01.xsd
English label linkbase for the IFRS AU Taxonomy additional concepts	http://sbr.gov.au /taxonomy/sbr_au_taxonomy/extl/ifrs_au_20110701/labels_au/ lab_ifrs_au-en_2011-07-01.xml
IAS 1 presentation linkbase	http://sbr.gov.au /taxonomy/sbr_au_taxonomy/extl/ifrs_au_20110331/full_ifrs_au/ias_1_2011-03-25/pre_ ias_1_2011-03-25_role-210000.xml
IAS 36 reference linkbase	http://sbr.gov.au /taxonomy/sbr_au_taxonomy/extl/ifrs_20110325/full_ifrs/ias_36_2011-03-25/ref_ ias_36_2011-03-25.xml

IFRS AU Taxonomy 2011 files can be referenced using both absolute and relative paths. Software vendors should note that IFRS AU Taxonomy 2011 files should not be amended and should therefore be referenced via absolute paths in order to avoid file changes being made by preparers.

3.3.3 DTS discovery

In IFRS AU Taxonomy 2011 is modularised as described in section 3.3.1 and the entry point is the schema
`finrpt.0002.lodge.request.02.01.report.xsd`
The discovery process is conducted in accordance with the XBRL 2.1 Specification discovery rules.

3.3.4 Namespaces

The namespaces used by IFRS AU Taxonomy 2011 are aligned and follow the same pattern as the one used in
the IFRS Taxonomy 2011. In order to differentiate between concepts (and to modularise the schemas) in
subsequent IFRS AU Taxonomy 2011 releases and also to support taxonomy versioning, namespace unique
resource identifiers (URIs) are used for each taxonomy release date. The IFRS AU Taxonomy 2011 uses
namespaces constructed according to the guidelines presented in Table 2 below.

Table 2 Namespace prefixes

Namespace prefix	Namespace URI	Use
ifrs	http://xbrl.ifrs.org/taxonomy/2011-03-25/ifrs	Main namespace for all IFRS taxonomy concepts (where YYYY-MM-DD is the taxonomy release date).
ifrs_au	http://sbr.gov.au/extl/ifrs_au-cor_20110701/ifrs_au-cor_2011-07-01	Main namespace for all IFRS AU Taxonomy concepts (where YYYY-MM-DD is the taxonomy release date).
rol_{ias | ifrs | ifric | sic | ps_mc}_{"number"}_YY YY-MM-DD	http://xbrl.ifrs.org/role/ifrs/rol_{ias | ifrs | ifric | sic | ps_mc}_{"number"}_ YYYY-MM-DD	Namespace for the standards' roles schemas (where YYYY-MM-DD is the standard or interpretation issue date related to the latest taxonomy release date). This namespace is not used for concepts. Example of such role is rol_ias_1_2011-03-25 with URI http://xbrl.ifrs.org/role/ifrs/IAS_1_2011-03-25_role-210000
rol_dim	http://xbrl.ifrs.org/role/ifrs/dimensions	Namespace for the dimensional roles schema. This namespace is not used for concepts.

3.3.5 Core, role and entry-point schema

In the IFRS AU Taxonomy 2011, the reportable concepts are contained in two physical files (core schemas):
- ifrs-cor_2011-03-25.xsd
- ifrs_au-cor_2011-07-01.xsd

In compliance with the IFRS Taxonomy 2011 Guide and the GFM provisions, the AU Extension does not use
tuples or typed axes. Items and explicit axes are used instead.
The IFRS AU Taxonomy 2011 uses three substitution groups defined by XBRL Specifications - item,
hypercubeItem and dimensionItem.

As well as the core schema, an additional role schema is placed in each standard (and axes) folder for both IFRS
and the AU Extension. These role schemas contain definitions of the presentation, calculation and definition
ELRs. Role schemas do not contain concepts, tables, axes or members.

In the IFRS AU Taxonomy 2011, concept names and identifiers (IDs) follow IFRS standards and implicitly 'Camel Case' best practice. For example, a concept that has the label "Accumulated impairment losses of goodwill" has the name "AccumulatedImpairmentLossesOfGoodwill" and the ID "ifrs_AccumulatedImpairmentLossesOfGoodwill". Similar with the IFRS Taxonomy, concept names and IDs are not updated if there are changes in IFRS terminology, IFRS AU terminology or labels. They remain stable for mapping purposes (although this may cause variations to the general 'Camel Case' rule). However because of this, concept names and IDs should not be used to infer the meaning or semantics of a concept. Labels and information from other linkbases should be used instead. Concept names and IDs should be treated as technical identifiers only.

3.3.6 Deprecated schema

In addition to the core schema, the IFRS AU Taxonomy 2011 provides a deprecated schema in similar manner with IFRS Taxonomy. The deprecated schema contains concepts from the previous taxonomy release which are no longer used in the current release. Deprecated concepts use deprecated labels and date label roles to provide information about the deprecation. A deprecated schema uses the namespace URI from the taxonomy that it is deprecating (i.e. the previous core schema namespace). The deprecated schema does not constitute an official IFRS Taxonomy file. This is the first release of the IFRS AU Taxonomy 2011 and no deprecated concept exists yet, and as a consequence no deprecated schema is provided as part of this release.

3.3.7 Linkbases

The Standard Approach used to develop the IFRS AU Taxonomy 2011 (please refer to section 3.1.1) enables linkbases to be organised and viewed in the same way as in the IFRS Taxonomy. The linkbases can be viewed by Standards (when ELRs are sorted by their URIs), or according to financial statements (when ELRs are sorted by their definitions). The IFRS AU Taxonomy 2011 includes six-digit numbers in square brackets at the beginning of each ELR definition which provide viewing and sorting functionality (this number is not related to the underlying legislative requirement). IFRS AU Taxonomy 2011 contains only ELRs between [100000] and [899999] referring to hierarchies and applied dimensional structures. The ELRs between [900000] and [999999] represent "for application" dimensional components copied from IFRS, with the exception of ELR [913000] which has been applied in IFRS AU Taxonomy 2011. The definition linkbase and the calculation linkbase contain a number of separate ELRs that provide modelling in the definition linkbase (for isolation of hypercubes) or for conflicts in double calculations that are expressed as a six digit number followed by letter a, b, c etc. The additional letters are not provided in the presentation linkbase ELRs.

The Australian extension has defined five new ELRs that are specific to the jurisdictional requirements as per table 3. In the same time, it is not making use of seven of the IFRS ELRs as per 4 below.

Table 3 Additional ELRs in IFRS AU Taxonomy 2011

IFRS AU Taxonomy 2011 Additional ELR	Explanations
Extended link [105005] Australian Extension - other jurisdictional disclosures	Reportable concepts representing financial reporting requirements provided in Corporations Act, Corporations Regulations, Auditing Standards, ASX Listing Rules and ASX Corporate Governance Principles
Extended link [836505] Notes - General Insurance contracts	Reportable concepts for disclosures required under AASB 1023 General Insurance which does not have a corresponding IFRS standard
Extended link [836501] Notes - Life Insurance Contracts	Reportable concepts for disclosures required under AASB 1038 Life Insurance which does not have a corresponding IFRS standard
Extended link [833000] Notes - Parent entity disclosure	Reportable concepts required only when consolidated financial statements are prepared as required in Corporations Regulations.
Extended link [850000] Consolidated and Separate Financial Statements	Represents IFRS [913000] Axis - Consolidated and separate financial statements applied to most of

	elements to report either separate entity financial statements as allowed under ASIC Class Order 10/654 or to report additional disclosure for parent entities as required by Corporations Regulations..

Table 4 Redundant ELRs in IFRS AU Taxonomy 2011

IFRS Taxonomy ELR not used	Explanations
Extended link[105000] – Management commentary	Concepts arising from IFRS Practice Statement – Management Commentary is not used in Australia as Corporations Act provides Australian specific requirements reported as part of Directors' Report included in Extended link [105005] Australian Extension - other jurisdictional disclosures
Extended link [710000] - Statement of changes in net assets available for benefits	IAS 26 *Accounting and Reporting by Retirement benefit Plans* is not adopted in Australia.
[901000] Axis - Retrospective application and retrospective restatement	These are 'for application' dimensions which cannot be applied in Australia due to company extensions not being allowed.
[901100] Axis - Departure from requirement of IFRS	
[901500] Axis - Creation date	
[903000] Axis - Continuing and discontinued operations	
[913000] Axis - Consolidated and separate financial statements	This 'for application' dimension has been applied as part of [850000] Consolidated and Separate Financial Statements (see section 3.4.2).

Linkbase modularisation

The IFRS AU Taxonomy 2011 uses five types of standard XBRL 2.1 linkbases, as well as generic label and reference linkbases. The linkbase files are referenced via a linkbaseRef from the entry point.
Label linkbases contain only the English labels and are referenced from the entry point via a linkbaseRef.

Presentation, calculation and definition linkbases are modularised according to IFRSs and the additional Australian requirements. They are then modularised again in single files for sets of disclosures (statements and notes). Consequently, single statements including note disclosures are the smallest files that can be referenced from the entry point.

3.3.8 Reference linkbase

The IFRS AU Taxonomy 2011 uses the reference roles as listed in Table 5 (below).

Table 5 Reference roles

Reference Role	Use
http://www.xbrl.org/2003/role/disclosureRef	Reference to documentation that details an explanation of the disclosure requirements relating to the concept.
http://www.xbrl.org/2003/role/exampleRef	Reference to documentation that illustrates by example the application of the concept that assists in determining appropriate usage.
http://www.xbrl.org/2009/role/commonPracti	Reference for common practice disclosure relating to the concept.

ceRef	Enables common practice reference to a given point in a literature (for example commonPracticeRef to Name:IAS, Number:16, Paragraph:24). The content of the common practice disclosure is the same as other references (so for example contains parts Name, Number, IssueDate, Paragraph).

The IFRS AU Taxonomy 2011 uses the reference parts listed in Table 6 as defined by XBRL International in the reference schema.

For each IFRS AU reference resource, the IFRS AU Taxonomy 2011 provides, in general, the Name, Number, IssueDate, and Paragraph or Section. Generic references provide only the Name, Number and IssueDate.

Table 6 Reference parts

Reference part	IFRS Use (adopted by SBR unchanged)	IFRS AU Use (for AU Extension only)
Note	Empty or "Effective YYYY-MM-DD" or "Expiry date YYYY-MM-DD"	Available to be used but currently empty
Name	{IFRS|IAS|IFRIC|SIC|IFRS for SMEs|MC}	{AASB|ASA|ASRE|ASIC Class Order|Corporations Act| Corporations LegislationsIASX CGC PrinciplesIASX Listing Rules}
Number	Number of the standard or interpretation	Number of the standard or interpretation, ASX CGC principle or Listing rule
IssueDate	Issue date of the standard or interpretation	Applicable date of AASBs, being 1 January 2010.
Section	Not used	Section of the Corporations Act or Corporations Regulations
Subsection	Not used	Sub-section of the Corporations Act or Corporations Regulations
Paragraph	Paragraph (number) in the standard	Paragraph (number) in the standard
Subparagraph	Subparagraph (number) of a paragraph	Subparagraph (number) of a paragraph
Clause	Subcomponent of a subparagraph	Subcomponent of a subparagraph
URI	Link to text of the standard in xIFRS	Not used for AU concepts
URIDate	Validity date of the link in xIFRS	Not used for AU concepts

Generally the IFRS reference linkbases have been used in the IFRS AU Taxonomy 2011 "as is" unless additional Australian specific references had been added. The IFRS AU Taxonomy 2011 Illustration (see Appendix A) provides details of the additional Australian references.

3.3.9 Label linkbase

The IFRS AU Taxonomy 2011 defines labels (label resources) which are constructed according to the IFRS Style Guide to ensure consistency. Table 7 below presents the label roles introduced in the IFRS Taxonomy. Terse label roles are used at various points in the IFRS Taxonomy to enhance readability. Total and net label roles are used to indicate calculated hierarchies in the presentation linkbase as preferred labels.

The standard label roles are used for all Australian specific elements except for the following elements for which "totalLabel" roles are also applied:
- Total net premium revenue
- Total net life insurance premium revenue
- Total underwriting result
- Total life insurance underwriting result.

Table 7   Label roles

Label role	Use
http://www.xbrl.org/2009/role/negatedLabel http://www.xbrl.org/2009/role/negatedTotalLabel http://www.xbrl.org/2009/role/negatedTerseLabel	Label for a concept, when the value being presented should be negated (sign of the value should be inverted). For example, the standard and standard positive labels might be profit (loss) after tax and the negated labels loss (profit) after tax.
http://www.xbrl.org/2009/role/netLabel	The label for a concept when it is to be used to present values associated with the concept when it is being reported as the net of a set of other values. Net labels allow the expression of labels, other than the one to be used as total label, if the presentation tree represents a gross/net calculation instead of a traditional calculation roll-up. For example, the standard label for Property, plant and equipment can have the total label Total property, plant and equipment and the net label Net property, plant and equipment.
http://www.xbrl.org/2009/role/deprecatedLabel http://www.xbrl.org/2009/role/deprecatedDateLabel	The label for a concept indicating that the concept has been deprecated (used only for deprecated schema).
http://www.xbrl.org/2003/role/label	Standard label role for a concept. The IFRS Taxonomy uses standard labels to guarantee uniqueness of the labels
http://www.xbrl.org/2003/role/totalLabel	The label role for a concept when it is to be used to present values associated with the concept when it is reported as the total of a set of other values. This role should not be used to infer semantics of facts reported in instance documents.
http://www.xbrl.org/2003/role/periodStartLabel http://www.xbrl.org/2003/role/periodEndLabel	The label role for a concept with the periodType="instant" when it is to be used to present values associated with the concept when it is reported as a start (end) of period value. These roles should not be used to infer semantics of facts reported in instance documents.
http://www.xbrl.org/2003/role/terseLabel	Short label role for a concept, often omitting text that should be inferable when the concept is reported in the context of other related concepts.

3.3.10 Negated labels

Negated labels in the IFRS Taxonomy use a set of label roles from the XBRL International Link Role Registry (LRR). The use of negated labels does not affect the sign of a reported value in XBRL. Negating a label only affects the visualisation of the reported data, it does not affect the data itself (there is no influence on the sign of reported facts). A processor should multiply the displayed amount by -1 for visualisation purposes only.
The current release of the AU Extension does not use any negated label.

3.3.11 Presentation linkbases

The IFRS AU Taxonomy 2011 follows the same rules as the IFRS Taxonomy whereby a non-abstract concept that is a parent in a corresponding calculation linkbase is (generally) represented in the presentation linkbase as the last of its calculation siblings, unless a different ordering is more practicable.

Due to the introduction of the new AU elements and the application of the "Consolidated and separate financial statements' dimension most of the IFRS presentation linkbases have been modified with the exception of the [110000] General information about financial statements.

Additional presentation linkbases have been created for the additional Australian reporting requirements and are listed in Table 8 below.

Table 8 IFRS AU – Additional presentation linkbases

IFRS AU Taxonomy 2011 additional presentation linkbases	Explanations
pre_au_extension_2011-01-01_role-105005.xml	Includes reportable concepts representing financial reporting requirements provided in Corporations Act, Corporations Regulations, Auditing Standards, ASX Listing Rules and ASX Corporate Governance Principles
pre_aasb_1023_2011-07-01_role-836505.xml	Includes the reportable concepts for disclosures required under AASB 1023 General Insurance which does not have a corresponding IFRS standard
pre_aasb_1038_2011-07-01_role-836501.xml	Includes the reportable concepts for disclosures required under AASB 1038 Life Insurance which does not have a corresponding IFRS standard
pre_au_extension_2011-01-01_role-833000.xml	Includes the reportable concepts required when only consolidated financial statements are prepared as required in Corporations Regulations.

3.3.12 Calculation linkbases

The IFRS AU Taxonomy 2011 uses calculation linkbases in the manner prescribed by the XBRL 2.1 Specification and provides all possible calculations for hierarchies. Some of the calculations linkbases are directly imported from IFRS Taxonomy and some have been substituted with new linkbases that include the new elements introduced by the AU Extension. The list of the modified calculation linkbases is contained in Table 9 below.

Table 9 IFRS AU – Modified calculation linkbases

IFRS AU Taxonomy 2011 modified calculation linkbases	Explanations
cal_ias_1_2011-03-25_role-210000.xml	Inclusion of new reportable concepts required by AASB 1023 and AASB 1038
cal_ias_1_2011-03-25_role-220000.xml	Inclusion of new reportable concepts required by AASB 1023 and AASB 1038
cal_ias_1_2011-03-25_role-310000.xml	Inclusion of new reportable concepts required by AASB 1023 and AASB 1038
cal_ias_7_2011-03-25_role-510000.xml	Inclusion of new reportable concepts required by AASB 1023 and AASB 1038
cal_ias_19_2011-03-25_role-834480.xml	Inclusion of new reportable concept required for Reduce Disclosure Requirement

3.3.13 Definition linkbases

The IFRS AU Taxonomy 2011 uses definition linkbases in the same way as the IFRS Taxonomy to express dimensional relationships. The IFRS Taxonomy defines axes and members for listed relationships, and therefore only uses explicit axes. Typed axes are not used in the IFRS AU Taxonomy 2011. The IFRS Taxonomy defines tables where an axis has clearly been applied to a set of line items. Consequently, axes in the IFRS Taxonomy are only '*applied'* (to line items) and the axes 'for application' are not provided as they cannot be used.
There are two types of definition linkbases in the IFRS Taxonomy. The first is the definition linkbase file placed in the standards folder, which mirrors the structure of the presentation linkbase if the presentation linkbase contains a table. These filenames have the prefix *def_*, they represent hierarchies of line items, and they link axes to a given set of reportable items (line items) within the IFRS AU Taxonomy 2011.

The second type of definition linkbase represents axes, and these are placed in the dimensions folder or in the standards folder (if they represent axes that are applied to a set of line items). Dimensional definition linkbases

also have an equivalent in the structure of the presentation linkbase. These filenames have the prefix *dim_* or *pre_*.

All defaults for axes (dimensions) are placed in a single ELR number [990000] to avoid redundancies. This ELR does not have an equivalent in the presentation linkbase.

3.3.14 Generic label and reference linkbases

The IFRS AU Taxonomy 2011 uses generic labels and references to provide ELR definitions in compliance with the provisions of the IFRS Taxonomy Guide.

3.4   DIMENSIONS SPECIFICATION

The IFRS AU Taxonomy 2011 implementation of dimensional hypercubes uses only positive hypercubes for consistency with the approach used in the IFRS Taxonomy design.

The IFRS Taxonomy 2011 contains two types of dimensions – 'applied' dimension/axis, and 'for application' dimensions/axis. All dimensions in the IFRS AU Taxonomy 2011 are 'applied' dimensions. The dimensions 'for application' are not supported in the Australian extension due to the fact that the company extensions are not allowed at this time and therefore it would not be possible to create new tables to apply those dimensions.

3.4.1 "Applied" dimensions

The IFRS AU Taxonomy 2011 has implemented all of the 'applied' dimensions available in the IFRS Taxonomy. However it is recognised that some 'applied' dimensions provided in IFRS Taxonomy 2011 have to be extended by entities in order to be effectively used. The list of 'applied' dimensions that may require company extensions and the rationale for extending is provided in Table 10 below.

Table 10 Examples of 'applied' dimensions requiring extensions

Extended Link Role	[Member] that requires extending	Reasons for extending
[834120] Notes - Share-based payment arrangements	Share-based payment arrangements [member – default]	Companies will often have more than one arrangement, which need to be identified and for each of those AASB 2.45 requires the disclosure of terms and conditions.
	Ranges of exercise prices for outstanding share options [member – default]	AASB 2.45(d) requires that outstanding options be divided into meaningful ranges of outstanding contractual life if the range is too wide.
[817700] Notes - Business Combinations	Business combinations [member]	The information about business combination, reconciliation of changes in goodwill, acquired receivables, acquired contingent liabilities etc is required under AASB 3.B64 for each material business combination.
	Items of contingent liabilities [member]	
[822390] Notes - Financial instruments	External creditor grades [member]	AASB 7.IG24(a) and (b) require the disclosure of amounts of credit disclosures for each external and internal credit grade.
	Internal credit grades [member]	
	Transferred financial assets that are not derecognized in their entirety [member]	AASB 7.13 requires this disclosure for each class of such assets.
[871100] Notes -	Operating segments [member]	AASB 8 requires certain disclosure for all reportable

Extended Link Role	[Member] that requires extending	Reasons for extending
Operating segments	Products and services [member]	segments individually, for each group of similar products and services, by individual foreign countries and significant customers.
	Foreign countries [member]	
	Customers [member]	
[810000] Notes - Corporate information and statement of IFRS compliance	Reclassified items [member]	AASB 1.41 b requires the disclosure for each item or class of items that is reclassified.
	Capital requirements [member]	AASB 101.136 requires a separate disclosure for each capital requirement if the disclosure of aggregated information would distort user's understanding of an entity's capital resources.
[861200] Notes - Share capital, reserves and other equity interest	Share capital [member]	AASB 101.79(a) specifically requires this disclosure for each class of share capital.
[811000] Notes - Accounting policies, changes in accounting estimates and errors	New IFRSs [member]	AASB 108.31 requires this disclosure for each new accounting standard
[825480] Notes - Consolidated and separate financial statements	Subsidiaries [member]	AASB 127.42 requires that in separate (parent) financial statements specific information be disclosed for each significant investment in controlled entities, joint ventures and associates.
	Jointly controlled entities [member]	
	Associates [member]	
[832410] Notes - Impairment of assets	Individual assets or cash generating units [member]	AASB 136.130 requires this information for each impairment loss, including the disclosure of individual cash-generating units for each material impairment loss.
	Individual assets or cash generating units [member]	
	Cash-generating units [member]	AASB 136.134 requires this information to be disclosed for each cash-generating unit.

Given that IFRS AU Taxonomy 2011 cannot be extended by the issuers at this stage (see 3.1.3), in the circumstances where a dimension cannot be effectively used without extension, the users are advised to block-tag the relevant information using appropriate [text block] concepts provided in the taxonomy. The table below shows the concept to be used using the example of [817000] Notes –Business combinations. More information is also provided in Table 11 below.

Table 11   Example "[817000] Notes –Business combinations"

Dimension	[Member] that requires extending	Purpose of disclosure	Relevant [text block] concept
[817700] Notes - Business Combinations	Business combinations [member]	To report information about business combinations	All information can be captured in the element "Disclosure of detailed information about business combinations [text block]"
	Business combinations [member]	To disclose reconciliation of changes in Goodwill	
	Business combinations [member]	To disclose transactions recognized separately from acquisition of assets	
	Business combinations [member]	Disclosure of acquired receivables	
	Business combinations [member]	Disclosure of contingent liabilities in business combinations	
	Items of contingent liabilities [member]	Disclosure of specific information for individual items of contingent liabilities recognized as part of business combinations	

3.4.2 "For application" dimensions

The IFRS AU Taxonomy 2011 provides an extension for only one 'for application' dimension available in the IFRS Taxonomy 2011: *[913000] Axis – Consolidated and separate financial statements*. After being applied in the IFRS AU Taxonomy 2011, this dimension is assigned the name of: [*850000] Consolidated and Separate Financial Statements*

This dimension is required to be used by entities reporting either consolidated or both consolidated and separate (parent) financial statements. This dimension is applied to all concepts in ELRs that would contain different information depending on whether the information is reported for the consolidated entity or for the parent entity.

Since the concepts included in various ELRs are grouped to be used for the presentation of both consolidated and parent entity disclosures (instead of providing separate ELRs), some concepts are not applicable for either consolidated or parent disclosures. For example '*Share of profit (loss) of associates and joint ventures accounted using equity method*' and '*Other income (expense) from subsidiaries, jointly controlled entities and associates*' reported in ELR [320000] Income statement, by nature of expense should not be used for presenting the parent and consolidated information respectively.

The users should note that the information about parent entities required to be disclosed in the consolidated financial statements (if ASIC Class Order 10/654 is not used to present parent entity financial statements) should be tagged using the text block concepts provided in [833000] *Notes – Parent entity* and the monetary type concepts tagged in the other appropriate ELRs for the parent entity for both current and previous reporting periods. The details of how to tag the parent entity information are provided in table 12 below.

Table 12   ELR tagging for parent entity

Required information	IFRS AU Concept Id	ELR to be used to tag
Total current assets of the parent entity	ifrs_CurrentAssets	[210000] Statement of financial position, current/non-current
Total assets of the parent entity	ifrs_Assets	[210000] Statement of financial position, current/non-current
Total current liabilities of the parent entity	ifrs_CurrentLiabilities	[210000] Statement of financial position, current/non-current
Total liabilities of the parent entity	ifrs_Liabilities	[210000] Statement of financial position, current/non-current
Issued capital	ifrs_IssuedCapital	[210000] Statement of financial position, current/non-current
Retained earnings	ifrs_RetainedEarnings	[210000] Statement of financial position, current/non-current
Revaluation surplus	ifrs_RevaluationSurplus	[800100] Notes - Subclassifications of assets, liabilities and equities
Reserve of exchange differences on translation	ifrs_ReserveOfExchangeDifferencesOnTranslation	[800100] Notes - Subclassifications of assets, liabilities and equities
Any other reserves of the parent entity	Use available concepts as appropriate	[[800100] Notes - Subclassifications of assets, liabilities and equities
Profit (loss)	ifrs_ProfitLoss	[310000] Income statement, by function of expense
Total comprehensive income	ifrs_ComprehensiveIncome	[410000] Statement of comprehensive income, OCI components presented net of tax or [420000] Statement of comprehensive income, OCI components presented before tax

Details of any guarantees entered into by parent entity in relation to debts of its subsidiaries	ifrs_au-cor_20110131_DisclosureOfDetailsOfAnyGuaranteesEnteredIntoByParentEntityInRelationToDebtsOfItsSubsidiaries	[833000] Notes - Parent entity disclosure
Details of any contingent liabilities of parent entity	ifrs_au-cor_20110131_DisclosureOfContingentLiabilitiesOfParentEntity	[833000] Notes - Parent entity disclosure
Details of any contractual commitments by parent entity for acquisition of property plant and equipment	ifrs_au-cor_20110131_DisclosureOfContractualCommitmentsByParentEntityForAcquisitionOfPropertyPlantAndEquipment	[833000] Notes - Parent entity disclosure

The following "for application" dimensions of the 2011 IFRS Taxonomy are not included in the IFRS AU Taxonomy 2011:

- [901000] Axis - Retrospective application and retrospective restatement - any disclosure in relation to retrospective application and retrospective restatement that cannot be tagged using specific elements available in the role [811000] can be block-tagged using relevant text block element(s) available in this role,
- [901100] Axis - Departure from requirement of IFRS - not applicable in Australia,
- [901500] Axis - Creation date - any disclosure of adjustments arising from initial application of AASBs, voluntary change in accounting policies or correction of prior period errors that cannot be tagged using specific elements available in the role [811000] can be block-tagged using relevant text block element(s) available in this role,
- [903000] Axis - Continuing and discontinued operations - any disclosure relating to continuing and discontinuing operations that cannot be tagged using specific elements available in the role [825900] can be block-tagged using relevant text block element(s) from this role.

4   PREPARER'S GUIDE

This section outlines how to prepare an instance document in terms of specifics of the IFRS AU contexts and dimensions used, units and facts required to be supplied within the XBRL instance document.

The instance document must populate the Standard Business Document Body (SBDB) element "BusinessDocument.instance.text" as per details contained in section 5. For more information regarding the structure of the message please refer to the SBR Web Service Implementation Guide.

Lodgement of the financial reports to ASIC will consist of a generated XBRL instance document along with the PDF version of the financial report. The data lodged as instance document should always include the same information as provided in the PDF attachments.

4.1   MAPPING TO THE IFRS AU TAXONOMY 2011

The first step required for mapping the financial statements to the IFRS AU Taxonomy 2011 is to learn how the IFRS Taxonomy reflects the IFRSs from a financial reporting perspective. The easiest way to learn about the structure and content of the IFRS AU Taxonomy 2011 is to use the IFRS AU Taxonomy 2011 Illustrated – see Appendix A or to navigate the taxonomy using an XBRL tool (preferably one with taxonomy viewing functionalities). All components of the IFRS AU Taxonomy 2011 can be organised and viewed in two ways – either by financial statements or by IFRSs.

During the mapping phase, an entity must choose the line items and axis in accordance with their particular circumstances.

4.2   CONTEXT SPECIFICATIONS

The context must contain entity specific information such as ASIC company identifier, the reporting period, whether the information is consolidated, restated and so forth.

The ASIC Financial Report will contain many context declarations and rather than define each possible context specification as done in other SBR MIGs this section will specify the context elements which are common across all contexts and their permissible values.

When producing the instance document each element is required to have a context assigned which identifies the period and entity that the reported data relates to. The entity is uniquely identified by the combination of the identifier and the scheme. The segment part of a context is not used; the scenario part of it is where all the information regarding the dimensions (axis) and dimension members is contained.

The dimensional features are addressed in instance documents using scenario elements in the context, thereby giving the reported facts a dimensional structure. The IFRS AU Taxonomy 2011 is using only explicit dimensions and the instance document should refer to the members or their combinations defined below.

The IFRS Taxonomy defines default members for each of its axes. When reporting facts for the default member, the scenario element should be empty (the fact should be reported in a base non-dimensional context).

The context elements that must be present across all the possible context instances within the Financial Report are listed in the Table below. The 'Remarks' column provides additional information required some of the dimensions which may not be possible to use due to requirement to extend particular domains and provides the recommended text block element to be used instead (as discussed in section 3.4)

Table 13 Context table

XBRL Instance Context Data Concept	Requirement	Description	Remarks
Context Identifier	Mandatory	This is a unique identifier used to link the data element to a defined XBRL context.	SBR is recommending a four character id starting with 'C' and a three digit sequential number for each context e.g. C001
Entity Identifier	Mandatory	This field must be set to the ACN or ARSN or ARBN or the AFSL Number of the entity submitting the financial reports.	The identifier must have same value as the identifier used for the coversheet form.
Entity Identifier Scheme	Mandatory	This field must be set to one of the following values in accordance with the type of identifier used as the 'entity identifier': http://www.asic.gov.au/ACN http://www.asic.gov.au/ARSN http://www.asic.gov.au/ARBN http://www.asic.gov.au/AFSL	The value selected must match the type of identifier used for 'entity identifier'
Scenario	Mandatory	Consolidated and separate financial statements[axis]	Where only consolidated financial reports are presented, required monetary information for the parent entity must be tagged using "Separate" domain member.
	Optional	Disclosure of objectives, policies and processes for managing capital [table] in ELR [810000]	If " Capital requirements [member]" requires extending (see Table 11) then use "Disclosure of objectives, policies and processes for managing capital [text block]"
	Optional	Disclosure of reclassifications or changes in presentation [table] from ELR [810000]	If " Reclassified items [member]" requires extending (see Table 11), use "Disclosure of reclassifications or changes in presentation [text block]"
	Optional	Disclosure of classes of share capital [table] from ELR [861200]	If " Share capital [member]" requires extending (see Table 11), use "Disclosure of classes of share capital [text block]"
	Optional	Disclosure of significant investments in subsidiaries [table] from ELR [825480]	If " Subsidiaries [member]" requires extending (see Table 11), use "Disclosure of significant investments in subsidiaries [text block]"
	Optional	Disclosure of operating segments [table] from ELR [871100]	If " Reportable segments [member]" requires extending (see Table 11), use "Disclosure of operating segments [text block]"

XBRL Instance Context Data Concept	Requirement	Description	Remarks
	Optional	Description of expected impact of initial application of new standards or interpretations [table] from ELR [811000]	If " New IFRSs [member]" requires extending (see Table 11), use "Description of expected impact of initial application of new standards or interpretations [text block]"
	Optional	Disclosure of terms and conditions of share-based payment arrangement [table] from ELR [834120]	If "Ranges of exercise prices for outstanding share options [member]" requires extending (see Table 11), use "Disclosure of terms and conditions of share-based payment arrangement [text block]"
	Optional	Disclosure of detailed information about business combination [table]; Disclosure of reconciliation of changes in goodwill [table]; Disclosure of transactions recognised separately from acquisition of assets and assumption of liabilities in business combination [table]; Disclosure of acquired receivables [table];' all from ELR [817000]	If " Business combinations [member]" requires extending (see Table 11), use "Disclosure of business combinations [text block]"
	Optional	Disclosure of contingent liabilities in business combination [table] from ELR [817000]	If " Business combinations [member]" and/or "Items of contingent liabilities [member] require extending" (see Table 11), use "Disclosure of business combinations [text block]"
	Optional	Disclosure of transferred financial assets that are not derecognised in their entirety [table] from ELR [822390]	If " Transferred financial assets that are not derecognized in their entirety [member]" requires extending (see Table 11), use "Disclosure of transfers of financial assets [text block]"
	Optional	Disclosure of external credit exposures [table] from ELR [822390]	If "External creditor grades [member]" requires extending (see Table 11), use "Disclosure of external credit exposures [text block]"
	Optional	Disclosure of internal credit exposures [table] from ELR [822390]	If " Internal credit grades [member]" requires extending (see Table 11), use "Disclosure of internal credit exposures [text block]"
	Optional	Disclosure of products and services [table] from ELR [871100]	If " Products and services [member]" requires extending (see Table 11), use "Disclosure of products and services [text block]"

XBRL Instance Context Data Concept	Requirem ent	Description	Remarks
	Optional	Disclosure of geographical areas [table] from ELR [871100]	If " Foreign countries [member]" requires extending (see Table 11), use "Disclosure of geographical areas [text block]"
	Optional	Disclosure of major customers [table] from ELR [871100]	If " Customers [member]" requires extending (see Table 11), use "Disclosure of major customers [text block]"
	Optional	Disclosure of terms and conditions of share-based payment arrangement [table] from ELR [834120]	If "Share-based payment arrangements [member]" requires extending (see Table 11), use "Disclosure of terms and conditions of share-based payment arrangement [text block]"
Period	Mandatory	Must be one of the following: § Duration: Current Period - Start and End Date of the Current Financial Period § Duration: Prior Period- Start and End Date of the Previous Financial Period § Instant: End Date of Current Financial Period § Instant: End Date of Prior Financial Period § Instant: End Date of Financial Period 2 years prior to Current Financial Period . For example if the financial statements are lodged for financial year ending 30 June 2009, then the date would be 30 June 2007.	

Note: Other axis elements not listed in this table are optional to be used if required.

4.3   UNITS AND DECIMALS

Numerical information within instance documents may include:

- monetary amounts
- share counts
- earnings per share

Numeric facts within an XBRL instance document require the indication of two specific properties, the unit of measure and the decimals that apply to the fact value. It should also be considered that the data may be presented as a rounded amount in the financial statements e.g. the financial statements may be represented in thousands.

Instance document preparers will need to consider the presentation of their data to determine the properties to be applied within the instance – the value of the "decimals" attribute in particular.

A summary of the properties required for each category of numerical data is included below.

4.3.1 Monetary Amounts

Monetary amounts are expressed in the presentation currency which can be AUD or any other currency. For financial statements prepared using the Australian Accounting Standards this currency may be Australian Dollars or other currency, whichever is the presentation currency according with the accounting standard.

Monetary amounts are often rounded within financial statements. The decimal property should be used to indicate the level of rounding applied. For example Assets may have a value of $ 53,928 (rounded to thousands) within the financial statements. In the instance document the Assets would be 53928000 with the mandatory "decimals" attribute set to -3. The unit properties for monetary amounts as contained in the XBRL context are listed in Table 14 below.

Table 14   Units – Monetary amounts

XBRL Instance Context Data Concept	Requirement	Instructions/Rules
Unit Identifier (attribute)	Mandatory	This is a unique identifier used to link the data element to a defined XBRL unit. SBR is recommending a 2 character identifier starting with "u" and a single digit sequential number for each unit e.g. u1 1. Must be a valid value.
Unit Measure	Mandatory	This must be a monetary unit type recognized by the International Standards Organization standard ISO 4217 (see **www.iso.org**) e.g. iso4217:AUD for Australian dollars

4.3.2 Share Counts

Some elements within instance document represent a number of shares. These amounts may or may not be rounded within the financial statements and the decimals attribute should be applied appropriately. For example, "Adjusted weighted average number of shares" may be 13,787,078 shares. In the instance document the value would be 13787078 with a "decimals" attribute set to 0. The unit properties in the XBRL context for share counts are listed in Table 15 below.

Table 15   Units – Share counts

XBRL Instance Context Data Concept	Requirement	Instructions/Rules
Unit Identifier (attribute)	Mandatory	This is a unique identifier used to link the data element to a defined XBRL unit. SBR is recommending a 2 character identifier starting with "u" and a single digit sequential number for each unit e.g. u1 1. Must be a valid value
Unit Measure	Mandatory	Must have the value xbrli:shares where the namespace prefix xbrli is the prefix of the namespace "http://www.xbrl.org/2003/instance"

4.3.3 Earnings Per Share

Monetary amounts are expressed as a currency amount per share. For financial statements prepared using the Australian Accounting Standards this currency will generally be Australian Dollars, and may also be Australian cents or any other currency used for presentation. The properties of the element should be represented appropriately. For example, "Basic earnings (loss) per share from continuing operations" if the amount in the financial statements for was 55.7 cents per share in the financial statements then this could be represented in the instance with a value of 0.557 and a "decimals" attribute of 3.

Earnings per share is a complex unit of measure and therefore requires both a numerator and denominator in its definition. The unit properties for earnings per share elements are listed in Table 16 below.

Table 16   Units – Earnings per share

XBRL Instance Context Data Concept	Requirement	Instructions/Rules
Unit Identifier (attribute)	Mandatory	This is a unique identifier used to link the data element to a defined XBRL unit. SBR is recommending a 2 character identifier starting with "u" and a single digit sequential number for each unit e.g. u1 1. Must be a valid value.
Unit Divide	Mandatory	Contains the unitNumerator and unitDenominator concepts
Unit unitNumerator	Mandatory	Contains the measure concept for the numerator of the unit of measure
Numerator Unit Measure	Mandatory	This must be a monetary unit type recognized by the International Standards Organization standard ISO 4217 (see **www.iso.org**) e.g. iso4217:AUD for Australian dollars
Unit unitDenominator	Mandatory	Contains the measure concept for the denominator of the unit of measure
Denominator Unit Measure	Mandatory	Must have the value xbrli:shares where the namespace prefix xbrli is the prefix of the namespace "http://www.xbrl.org/2003/instance"

4.4   VALIDATION OF INSTANCE DOCUMENT

ASIC performs two types of validations:
   1) Taxonomy / XBRL validation –checks that the instance document is well formatted XBRL file against IFRS AU Taxonomy 2011
   2) Validation of business rules as per below table

Rule No	Validation Rules	Rule Imp	SBR Msg Code
1	The Financial Report must contain data for the same reporting period and the same entity as specified in the coversheet instance (i.e. form 388 or FS70 or 7051 or 405)	Schematron	CMN.ASIC.FIN.0000023
2	Entity Identifier Scheme must have one of the following values: http://www.asic.gov.au/ACN http://www.asic.gov.au/ARSN http://www.asic.gov.au/ARBN http://www.asic.gov.au/AFSL	Schematron	CMN.ASIC.GEN.0000052
3	At least one duration context is required for the Financial Report	Schematron	CMN.ASIC.FIN.0000022
4	The correct taxonomy version is used for the reporting period specified in the context duration.	Schematron	CMN.ASIC.FIN.0000020 CMN.ASIC.FIN.0000021

Note that the fact that the IFRS AU Taxonomy 2011 includes ELRs that are alternative in nature – such as "[210000] – Statement of financial position, current/non-current" and "[220000] – Statement of financial position, order of liquidity" – and that the unnecessary ELRs cannot be eliminated due to the fact that company extensions are not allowed will, in general, trigger calculation linkbase inconsistencies, which should be ignored.

In particular, this happens when two alternative ELRs have some common concepts. Consider an entity that decides to use, for example, the "[210000] - Statement of financial position, current/non-current" ELR. The entity will provide facts in the instance document for all the concepts in that ELR, but some of those concepts are also included in the alternative ""[220000] – Statement of financial position, order of liquidity" ELR, which will be, as a consequence, also populated, but only partially.

5   MESSAGING INSTRUCTIONS

This section provides instructions that are relevant for the messages that will contain financial reports as XBRL instance documents.

The readers should familiarise themselves with the Web Services Implementation Guide and the implementation of calls to the web services offered by SBR.

A valid lodgement with ASIC via SBR channel must consist of:
1.   XBRL instance document for the coversheet form
2.   PDF attachments containing the financial statements and reports
3.   Optionally the XBRL instance document for the financial reports.

The PDF attachments are electronic versions of the paper reports prepared by the reporting entity and not necessarily the rendered version of the XBRL instance.

5.1   PREREQUISITES

Before using SBR channel for transacting with ASIC, the following general conditions must be met:

• The Business or the Intermediary must obtain an SBR credential

• The Business or the Intermediary must have an SBR enabled financial package that supports the lodgement of one of the ASIC forms (i.e. 388, 7051, FS70 or 405)

• The financial package must have the financial terms in their accounts mapped to the elements of Financial Statements defined by the SBR Taxonomy or alternatively be able to support the upload of instance documents that may have been generated by a 3rd party product

• An Intermediary must possess a current registration with ASIC as either a Registered Agent or Registered Auditor and their ABN must be recorded within ASIC systems

• A Registered Agent must be appointed to act on behalf of the reporting party

5.2   BUSINESS DOCUMENTS

A maximum of two business documents in the SBDB per message will be accepted for SBR lodgment of any ASIC forms that are accompanied by financial reports in XBRL – one for the coversheet and one for the financial statements and reports.

The Standard Business Document Header will capture the metadata regarding the instance documents in the fields defined in the SBR Web Services Implementation Guide.

The instance documents for the Financial Reports may be included in the Prelodge Request messages (for validation purposes only) and to the Lodge Request message.

The message types currently supported by ASIC that allow the inclusion of the XBRL Financial reports are:
- f388.0001.prelodge.request

- f388.0001.lodge.request

- fs70.0001.prelodge.request

- fs70.0001.lodge.request

- f7051.0001.prelodge.request

- f7051.0001.lodge.request

- f405.0001.prelodge.request

- f405.0001.lodge.request

The specifications regarding the Prelodge Request and Lodge request services for the forms 388, 7051 and FS70 can be found in the Message Implementation Guide for the respective form.

When a Lodge Request for the coversheet form and PDF attachments is received and accepted but the instance document for the financial reports fails validation then ASIC will consider the lodgment successful and it will return an error message regarding the invalid data for the financial report instance document. The invalid XBRL instance for the financial report is going to be discarded and it is not stored in ASIC systems.

APPENDIX A – IFRS AU TAXONOMY 2011 ILLUSTRATION

Introduction

This document provides a view of the IFRS AU Taxonomy 2011 (organised according to financial statements). Physically, the IFRS AU Taxonomy 2011 is composed of a set of electronic XBRL files, as a result it can be difficult for those not familiar with XBRL to understand the structure of the Taxonomy without the use of appropriate software. This illustration is prepared in a simplified and visual format to facilitate a review of the Taxonomy's contents and its structure. This illustration includes:

- The hierarchy, elements and standard references of the IFRS Taxonomy. These elements represent IFRS disclosure requirements which are also adopted in Australia.
- The hierarchy, elements and standard references of the Australian extensions to the IFRS Taxonomy 2011. These elements represent additional Australian disclosure requirements in accordance with relevant Australian Accounting Standards (AASB), Act and ASX listing rules.
- The IFRS AU Taxonomy 2011 reflects the requirements from accounting standards issued as at 1 January 2011.

How to read this illustration?

Column 1 (IFRS/AU) and Column 2 (Level) - Column 1 identifies IFRS taxonomy elements (IFRS) with Australian extension elements (AU). This can also be visualised by the colour code (see explanation below). Column 2 provides the hierarchy of each element in the presentation.

Column 3 (Element label names) - This column provides the name of each element and its presentation hierarchy in the taxonomy.

Column 4 (Type) - This column provides the disclosure format of each element such as: text, text block, monetary, date, etc...

Column 5 (IFRS references) - This column provides the IFRS reference of each element. These references are equivalent to AASB references because AASB references can be derived from IFRS references. For example, the reference to IAS 7.31 should be equivalent to AASB107.31

Column 6 (Additional AU references to IFRS elements) - This column provides additional references to IFRS elements which are used for similar disclosure requirements in Australia.

Column 7 (AU Extension references) - This column provides accounting standard or legal references for Australian extension elements.

Column 8 (Not used in IFRS AU Taxonomy 2011) - This column identifies IFRS elements which are not used in Australia. In most cases, this is due to the situation when other specific Australian extension elements already cover similar disclosure requirements or when IFRS elements are not applicable in Australia (such as: IAS 26 -Accounting and Reporting by Retirement Benefit Plans).

Color codes

The following color codes are used in the illustration:

	The 2011 IFRS taxonomy
	AU Extension elements or additional references to the IFRS taxonomy's elements
	[850000] Consolidated and separate financial statements (applied [913000] IFRS Axis)

IFRS /AU	Level	Element label names	Type	IFRS references	Additional AU references to IFRS elements	AU Extension References	Not used in IFRS AU Taxonomy 2011
IFRS	0	**[105000] Management commentary**					
IFRS	1	Management commentary [text block]	text block	MC - Framework for the presentation of management commentary Disclosure			
IFRS	2	Disclosure of nature of business [text block]	text block	MC 24 a Disclosure			Not used
IFRS	2	Disclosure of management's objectives and its strategies for meeting those objectives [text block]	text block	MC 24 b Disclosure			Not used
IFRS	2	Disclosure of entity's most significant resources, risks and relationships [text block]	text block	MC 24 c Disclosure			Not used
IFRS	2	Disclosure of results of operations and prospects [text block]	text block	MC 24 d Disclosure			Not used
IFRS	2	Disclosure of critical performance measures and indicators that management uses to evaluate entity's performance against stated objectives [text block]	text block	MC 24 e Disclosure			Not used
AU	0	**[105005] Australian Extension - other jurisdictional disclosures**					
AU	1	Disclosure of Australian extension [abstract]					
AU	2	Disclosure of directors' report [abstract]					
AU	3	Disclosure of directors' report [text block]	text block			Corps Act 2001 s298	
AU	4	Date of directors' report	Date			Corps Act 2001 s298 (2) (b)	
AU	4	Statement of directors' report in accordance with directors' resolution [text block]	text block			Corps Act 2001 s298 (2) (a)	
AU	4	Name of entity of directors' report	text			Corps Act 2001 s299 (2)	
AU	4	Name of signing director	text			Corps Act 2001 s298 (2) (c)	
AU	4	Disclosure of review and results of operations [text block]	text block			Corps Act 2001 s299 (1) (a)	
AU	4	Disclosure of additional general information required for listed entities in relation to operations, financial position, business strategies and prospects for future financial years [text block]	text block			Corps Act 2001 s299A (1)	
AU	4	Statement of omission of required disclosure in relation to business strategies and prospects for future financial years	text			Corps Act 2001 s299A (3)	
AU	4	Statement of omission of required disclosure in relation to development in entity's operations	text			Corps Act 2001 s299 (3)	
AU	4	Disclosure of significant changes to entity's state affairs during reporting period [text block]	text block			Corps Act 2001 s299 (1) (b)	
AU	4	Disclosure of principal activities and significant changes to principal activities during reporting period [text block]	text block			Corps Act 2001 s299 (1) (c)	
AU	4	Disclosure of significant matters arising after balance sheet date [text block]	text block			Corps Act 2001 s299 (1) (d)	
AU	4	Disclosure of likely developments in operations their effect on future results [text block]	text block			Corps Act 2001 s299 (1) (e)	
AU	4	Disclosure of performance in relation to environmental regulations [text block]	text block			Corps Act 2001 s299 (1) (f)	
AU	4	Disclosure of dividends [text block]	text block			Corps Act 2001 s300 (1) (a), (b)	
AU	4	Disclosure of entity's directors and officers [text block]	text block			Corps Act 2001 s300 (1) (c)	
AU	4	Disclosure of options granted over unissued shares or unissued interests [text block]	text block			Corps Act 2001 s300 (1) (d)	
AU	4	Disclosure of unissued shares or interests under option [text block]	text block			Corps Act 2001 s300 (1) (e)	
AU	4	Disclosure of issued shares on exercise options [text block]	text block			Corps Act 2001 s300 (1) (f)	
AU	4	Disclosure of indemnities and insurance premiums given by entity for officers [text block]	text block			Corps Act 2001 s300 (1) (g), Corps Act 2001 s300 (8) (a),(b), Corps Act 2001 s300 (9) (a),(b),(c),(d),(e),(f)	
AU	4	Disclosure of proceedings brought with leave under section 237 [text block]	text block			Corps Act 2001 s300 (14), Corps Act 2001 s300 (15)	
AU	4	Disclosure of directors' interests [text block]	text block			Corps Act 2001 s300 (11)	
AU	4	Disclosure of modifications of auditor rotation requirements [text block]	text block			Corps Act 2001 s300 (11A)	
AU	4	Disclosure of non-audit services [text block]	text block			Corps Act 2001 s300 (11B), Corps Act 2001 s300 (11C), Corps Act 2001 s300(11D)	
AU	4	Disclosure of specific information required for public entities that are not wholly-owned subsidiaries of another entity [text block]	text block			Corps Act 2001 s300 (10) (a),(b),(c),(d)	
AU	4	Disclosure of companies limited by guarantee [text block]	text block			Corps Act 2001 s300B (1), Corps Act 2001 s300B (2), Corps Act 2001 s300B (3)	
AU	4	Disclosure of directors' reasons for including additional information required to give true and fair view [text block]	text block			AASB 101.15, AASB 101.Aus15.1	
AU	4	Disclosure of registered schemes [text block]	text block			Corps Act 2001 s300 (12)	
AU	4	Information about rounding in financial report and directors' report	text			ASIC CO 98/100	
AU	4	Statement of compliance with audit relief for proprietary companies	text			ASIC CO 98/1417	
AU	4	Disclosure of extent of following best practice recommendations [text block]	text block			ASX 4.10.3	
AU	4	Disclosure of administration information [text block]	text block			ASX 4.10.10,11,12,13	
AU	4	Disclosure of review of operations and activities during reporting period [text block]	text block			ASX 4.10.17	
AU	4	Disclosure of holders of equity securities [text block]	text block			ASX 4.10.4,5,6,7,8,9 and 16	
AU	4	Disclosure of restricted securities [text block]	text block			ASX 4.10.14	
AU	4	Disclosure of mining tenements [text block]	text block			ASX 4.10.15	
AU	4	Disclosure of current on market buy back [text block]	text block			ASX 4.10.18	
AU	4	Disclosure of use of cash and liquid assets since listing [text block]	text block			ASX 4.10.19	
AU	4	Disclosure of information in relation to investment entities [text block]	text block			ASX 4.10.20	
AU	4	Disclosure of information in relation to takeover activity [text block]	text block			ASX 4.10.21	
AU	4	Disclosure of correction of error revision of estimates and variation from preliminary report [text block]	text block			ASX 4.3D and ASX 4.5A	
AU	2	Disclosure of remuneration report [abstract]					
AU	3	Disclosure of remuneration report [text block]	text block			Corps Act 2001 s300A	
AU	4	Disclosure of remuneration policy [text block]	text block			Corps Act 2001 s300A (1A)	
AU	4	Disclosure of entity's performance [text block]	text block			Corps Act 2001 s300A (1AA),(1AB),(1B), Corps Act 2001 s300A (1) (ba),(c)	
AU	4	Disclosure of key management personnel [text block]	text block			Corps Reg 2M.3.03(1) (items 1,2,3,4,5)	
AU	4	Disclosure of compensation of key management personnel and executives [text block]	text block			Corps Reg 2M.3.03(1) (items 6,7,8,9 and 11), Corps Reg 2M.3.03(2)	
AU	4	Disclosure of principles of compensation [text block]	text block			Corps Reg 2M.3.03(1) (items 10, 12, 13)	
AU	4	Disclosure of modifications of terms of share-based payment transactions [text block]	text block			Corps Reg 2M.3.03(1) item 14)	
AU	4	Disclosure of options and rights provided as compensation [text block]	text block			Corps Reg 2M.3.03(1) item 15)	
AU	4	Disclosure of equity instruments provided on exercise of options and rights granted as compensation [text block]	text block			Corps Reg 2M.3.03(1) item 16), Corps Reg 2M.3.03(3)	
AU	2	Disclosure of corporate governance statement [abstract]					
AU	3	Disclosure of corporate governance statement [text block]	text block			ASX 4.10.3	

IFRS /AU	Level	Element label names	Type	IFRS references	Additional AU references to IFRS elements	AU Extension References	Not used in IFRS AU Taxonomy 2011
AU	4	Disclosure of principle in relation to lay solid foundations for management and oversight [text block]	text block			ASX CGC Principle 1	
AU	4	Disclosure of principle in relation to structure of board to add value [text block]	text block			ASX CGC Principle 2	
AU	4	Disclosure of principle in relation to promotion of ethical and responsible decision making [text block]	text block			ASX CGC Principle 3	
AU	4	Disclosure of principle in relation to safeguarding integrity in financial reporting [text block]	text block			ASX CGC Principle 4	
AU	4	Disclosure of principle in relation to making timely and balanced disclosure [text block]	text block			ASX CGC Principle 5	
AU	4	Disclosure of principle in relation to respecting rights of shareholders [text block]	text block			ASX CGC Principle 6	
AU	4	Disclosure of principle in relation to recognising and managing risk [text block]	text block			ASX CGC Principle 7	
AU	4	Disclosure of principle in relation to remunerating fairly and responsibly [text block]	text block			ASX CGC Principle 8	
AU	2	Directors declaration [abstract]					
AU	3	Date of directors' declaration	Date			Corps Act 2001 s295 (4), Corp Act 2001 s295A	
AU	3	Disclosure of directors' declaration [text block]	text block			Corps Act 2001 s295 (4), Corp Act 2001 s295A	
AU	3	Statement of solvency for extended closed group in relation to deed of cross guarantee	text			ASIC CO 98/1418	
AU	2	Auditor declaration [abstract]					
AU	3	Date of auditor declaration	Date			ASA 700	
AU	3	Disclosure of auditor's independence declaration [text block]	text block			Corps Act 2001 s298 (1AA) (c)	
AU	2	Auditor report [abstract]					
AU	3	Title of auditor's report	text			ASA 700.21	
AU	3	Disclosure of scope of auditors' report [text block]	text block			ASA 700.23, ASA 700.24, ASA 700.28, ASA 700.29	
AU	3	Disclosure of independence in auditor's report [text block]	text block			Corps Act 2001 s307C(5A)(d)	
AU	3	Disclosure of audit opinion [text block]	text block			ASA 700.34	
AU	3	Disclosure of conclusion in audit review report [text block]	text block			ASRE 2405	
AU	3	Disclosure of modified audit opinion [text block]	text block			ASA 705.34	
AU	3	Disclosure of modified conclusion in audit review report [text block]	text block			ASRE 2405	
AU	3	Disclosure of emphasis of matter [text block]	text block			ASA 706	
AU	3	Disclosure of auditor's details [text block]	text block			ASA 700.Aus40.1, ASA 700.41 ASA 700.42	
IFRS		**IAS 1**					
IFRS	0	**[110000] General information about financial statements**					
IFRS	1	Disclosure of general information about financial statements [text block]	text block	IAS 1.51 Disclosure			
IFRS	2	Name of reporting entity or other means of identification	text	IAS 1.51 a Disclosure			
IFRS	2	Explanation of change in name of reporting entity or other means of identification from end of preceding reporting period	text	IAS 1.51 a Disclosure			
IFRS	2	Description of nature of financial statements	text	IAS 1.51 b Disclosure, IAS 27.42 a Disclosure, IAS 27.43 a Disclosure			
IFRS	2	Date of end of reporting period	yyyy-mm-dd	IAS 1.51 c Disclosure			
IFRS	2	Period covered by financial statements	text	IAS 1.51 c Disclosure			
IFRS	2	Description of presentation currency	text	IAS 1.51 d Disclosure, IAS 21.53 Disclosure			
IFRS	2	Level of rounding used in financial statements	text	IAS 1.51 e Disclosure			
IFRS	0	**[210000] Statement of financial position, current/non-current**					
AU	1	Disclosure of consolidated and separate financial statements [abstract]					
AU	2	Disclosure of consolidated and separate financial statements [line items]					
IFRS	3	Statement of financial position [abstract]					
IFRS	4	Assets [abstract]					
IFRS	5	Non-current assets [abstract]					
IFRS	6	Property, plant and equipment	Xinstant, debit	IAS 1.54 a Disclosure, IAS 16.73 e Disclosure			
IFRS	6	Investment property	Xinstant, debit	IAS 1.54 b Disclosure, IAS 40.76 Disclosure, IAS 40.79 d Disclosure			
IFRS	6	Goodwill	Xinstant, debit	IAS 1.54 c Disclosure, IAS 36.134 a Disclosure, IAS 36.135 a Disclosure, IFRS 3.B67 d Disclosure			
IFRS	6	Intangible assets other than goodwill	Xinstant, debit	IAS 1.54 c Disclosure, IAS 36.134 b Disclosure, IAS 36.135 b Disclosure, IAS 38.118 e Disclosure			
IFRS	6	Investments accounted for using equity method	Xinstant, debit	IAS 1.54 e Disclosure, IFRS 8.24 a Disclosure			
IFRS	6	Investments in subsidiaries, joint ventures and associates	Xinstant, debit	IAS 1.55 Common practice			
IFRS	6	Non-current biological assets	Xinstant, debit	IAS 1.54 f Disclosure			
IFRS	6	Trade and other non-current receivables	Xinstant, debit	IAS 1.54 h Disclosure, IAS 1.78 b Disclosure			
IFRS	6	Non-current inventories	Xinstant, debit	IAS 1.54 g Disclosure			
IFRS	6	Deferred tax assets	Xinstant, debit	IAS 12.81 g (i) Disclosure, IAS 1.54 o Disclosure, IAS 1.56 Disclosure			
IFRS	6	Current tax assets, non-current	Xinstant, debit	IAS 1.54 n Disclosure			
IFRS	6	Other non-current financial assets	Xinstant, debit	IAS 1.54 d Disclosure			
IFRS	6	Other non-current non-financial assets	Xinstant, debit	IAS 1.55 Common practice			
IFRS	6	Non-current non-cash assets pledged as collateral for which transferee has right by contract or custom to sell or repledge collateral	Xinstant, debit	Expiry date 2013-01-01 IAS 39.37 a Disclosure, Effective 2013-01-01 IFRS 9.3.2.23 a Disclosure			
AU	6	Non-current reinsurance and other recoveries receivable	X instant, Debit			AASB 1023.17.6.2 (b)	
AU	6	Non-current deferred acquisition costs	X instant, Debit			AASB 1023.17.6.2 (k)	
AU	6	Intangible assets relating to acquired insurance contracts	X instant, Debit			AASB 1023.17.6.2 (l)	
AU	6	Reinsurer's share of life insurance contract liabilities	X instant, Debit			AASB 1038.14.1 (b)	
IFRS	6	Total non-current assets	Xinstant, debit	IAS 1.66 Disclosure, IAS 31.56 Disclosure			
IFRS	5	Current assets [abstract]					
IFRS	6	Current inventories	Xinstant, debit	IAS 1.54 g Disclosure, IAS 1.68 Example, IAS 2.36 b Disclosure			

IFRS /AU	Level	Element label names	Type	IFRS references	Additional AU references to IFRS elements	AU Extension References	Not used in IFRS AU Taxonomy 2011
IFRS	6	Trade and other current receivables	Xinstant, debit	IAS 1.54 h Disclosure, IAS 1.78 b Disclosure			
IFRS	6	Current tax assets, current	Xinstant, debit	IAS 1.54 n Disclosure			
IFRS	6	Current biological assets	Xinstant, debit	IAS 1.54 f Disclosure			
IFRS	6	Other current financial assets	Xinstant, debit	IAS 1.54 d Disclosure			
IFRS	6	Other current non-financial assets	Xinstant, debit	IAS 1.55 Common practice			
IFRS	6	Cash and cash equivalents	Xinstant, debit	IAS 1.54 i Disclosure, IAS 7.45 Disclosure			
IFRS	6	Current non-cash assets pledged as collateral for which transferee has right by contract or custom to sell or repledge collateral	Xinstant, debit	Expiry date 2013-01-01 IAS 39.37 a Disclosure, Effective 2013-01-01 IFRS 9.3.2.23 a Disclosure			
AU	6	Current reinsurance and other recoveries receivable	X instant, Debit			AASB 1023.17.6.2 (b)	
AU	6	Premium receivable	X instant, Debit			AASB 1023.17.6.2 (j), AASB 1023. 17.6.2(k)	
AU	6	Prepaid reinsurance premiums	X instant, Debit			AASB 1023.17.6.2 (h)	
AU	6	Current deferred acquisition costs	X instant, Debit			AASB 1023.17.6.2 (k)	
IFRS	6	Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	Xinstant, debit	IAS 1.66 Disclosure			
IFRS	6	Non-current assets or disposal groups classified as held for sale or as held for distribution to owners	Xinstant, debit	IAS 1.54 j Disclosure			
IFRS	6	Total current assets	Xinstant, debit	IAS 1.66 Disclosure, IAS 31.56 Disclosure			
IFRS	5	Total assets	Xinstant, debit	IAS 1.55 Disclosure, IAS 28.37 b Disclosure, IAS 28.37 i Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 c Disclosure			
IFRS	4	Equity and liabilities [abstract]					
IFRS	5	Equity [abstract]					
IFRS	6	Issued capital	Xinstant, credit	IAS 1.78 e Example			
IFRS	6	Retained earnings	Xinstant, credit	IAS 1.78 e Example, IAS 1.IG6 Example			
IFRS	6	Share premium	Xinstant, credit	IAS 1.78 e Example			
IFRS	6	Treasury shares	(X)instant, debit	IAS 1.78 e Example, IAS 32.34 Disclosure			
IFRS	6	Other equity interest	Xinstant, credit	IAS 1.78 e Example			
IFRS	6	Other reserves	Xinstant, credit	IAS 1.78 e Example			
IFRS	6	Total equity attributable to owners of parent	Xinstant, credit	IAS 1.54 r Disclosure			
IFRS	6	Non-controlling interests	Xinstant, credit	IAS 1.54 q Disclosure			
IFRS	6	Total equity	Xinstant, credit	IAS 1.55 Disclosure, IAS 1.78 e Disclosure, IFRS 1.24 a Disclosure, IFRS 1.32 a (i) Disclosure			
IFRS	5	Liabilities [abstract]					
IFRS	6	Non-current liabilities [abstract]					
IFRS	7	Non-current provisions [abstract]					
IFRS	8	Non-current provisions for employee benefits	Xinstant, credit	IAS 1.78 d Disclosure			
IFRS	8	Other non-current provisions	Xinstant, credit	IAS 1.78 d Disclosure			
IFRS	8	Total non-current provisions	Xinstant, credit	IAS 1.54 l Disclosure			
IFRS	7	Trade and other non-current payables	Xinstant, credit	IAS 1.54 k Disclosure			
IFRS	7	Deferred tax liabilities	Xinstant, credit	IAS 12.81 g (i) Disclosure, IAS 1.54 o Disclosure, IAS 1.56 Disclosure			
IFRS	7	Current tax liabilities, non-current	Xinstant, credit	IAS 1.54 n Disclosure			
IFRS	7	Other non-current financial liabilities	Xinstant, credit	IAS 1.54 m Disclosure			
IFRS	7	Other non-current non-financial liabilities	Xinstant, credit	IAS 1.55 Common practice			
AU	7	Non-current unearned premium liability	X instant, Credit			AASB 1023.17.6.2 (c)	
AU	7	Non-current outstanding claims liability	X instant, Credit			AASB 1023.17.6.2 (a)	
AU	7	Non-current unexpired risk liability	X instant, Credit			AASB 1023.17.6.2 (e)	
AU	7	Life insurance contract liabilities	X instant, Credit			AASB 1038.14.1	
AU	7	Life investment contract liabilities	X instant, Credit			AASB 1038.17.2 (e)	
AU	7	Unvested policyholder benefits liabilities	X instant, Credit			AASB 1038.17.2 (e)	
IFRS	7	Total non-current liabilities	Xinstant, credit	IAS 1.69 Disclosure, IAS 31.56 Disclosure			
IFRS	6	Current liabilities [abstract]					
IFRS	7	Current provisions [abstract]					
IFRS	8	Current provisions for employee benefits	Xinstant, credit	IAS 1.78 d Disclosure			
IFRS	8	Other current provisions	Xinstant, credit	IAS 1.78 d Disclosure			
IFRS	8	Total current provisions	Xinstant, credit	IAS 1.54 l Disclosure			
IFRS	7	Trade and other current payables	Xinstant, credit	IAS 1.54 k Disclosure			
IFRS	7	Current tax liabilities, current	Xinstant, credit	IAS 1.54 n Disclosure			
IFRS	7	Other current financial liabilities	Xinstant, credit	IAS 1.54 m Disclosure			

IFRS /AU	Level	Element label names	Type	IFRS references	Additional AU references to IFRS elements	AU Extension References	Not used in IFRS AU Taxonomy 2011
IFRS	7	Other current non-financial liabilities	Xinstant, credit	IAS 1.55 Common practice			
AU	7	Current outstanding claims liability	X instant, Credit			AASB 1023.17.6.2 (a)	
AU	7	Current unearned premium liability	X instant, Credit			AASB 1023.17.6.2 (c)	
AU	7	Current unexpired risk liability	X instant, Credit			AASB 1023.17.6.2 (e)	
AU	7	Outwards reinsurance expense liability	X instant, Credit			AASB 1023.17.6.2 (h)	
IFRS	7	Total current liabilities other than liabilities included in disposal groups classified as held for sale	Xinstant, credit	IAS 1.69 Disclosure			
IFRS	7	Liabilities included in disposal groups classified as held for sale	Xinstant, credit	IAS 1.54 p Disclosure, IFRS 5.38 Disclosure			
IFRS	7	Total current liabilities	Xinstant, credit	IAS 1.69 Disclosure, IAS 31.56 Disclosure			
IFRS	6	Total liabilities	Xinstant, credit	IAS 1.55 Disclosure, IAS 28.37 b Disclosure, IAS 28.37 i Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 d Disclosure			
IFRS	5	Total equity and liabilities	Xinstant, credit	IAS 1.55 Disclosure			
AU	2	Disclosure of consolidated and separate financial statements [table]	table			ASIC CO10/654	
IFRS	3	Consolidated and separate financial statements [axis]	axis	IAS 27.4 Disclosure	ASIC CO10/654		
IFRS	4	Consolidated [member]	member [default]	IAS 27 - Disclosure Disclosure			
IFRS	5	Separate [member]	member	IAS 27 - Disclosure Disclosure			
IFRS	0	**[220000] Statement of financial position, order of liquidity**					
AU	1	Disclosure of consolidated and separate financial statements [abstract]					
AU	2	Disclosure of consolidated and separate financial statements [line items]					
IFRS	3	Statement of financial position [abstract]					
IFRS	4	Assets [abstract]					
IFRS	5	Property, plant and equipment	Xinstant, debit	IAS 1.54 a Disclosure, IAS 16.73 e Disclosure			
IFRS	5	Investment property	Xinstant, debit	IAS 1.54 b Disclosure, IAS 40.76 Disclosure, IAS 40.79 d Disclosure			
IFRS	5	Goodwill	Xinstant, debit	IAS 1.54 c Disclosure, IAS 36.134 a Disclosure, IAS 36.135 a Disclosure, IFRS 3.B67 d Disclosure			
IFRS	5	Intangible assets other than goodwill	Xinstant, debit	IAS 1.54 c Disclosure, IAS 36.134 b Disclosure, IAS 36.135 b Disclosure, IAS 38.118 e Disclosure			
IFRS	5	Other financial assets	Xinstant, debit	IAS 1.54 d Disclosure			
IFRS	5	Other non-financial assets	Xinstant, debit	IAS 1.55 Common practice			
IFRS	5	Investments accounted for using equity method	Xinstant, debit	IAS 1.54 e Disclosure, IFRS 8.24 a Disclosure			
IFRS	5	Investments in subsidiaries, joint ventures and associates	Xinstant, debit	IAS 1.55 Common practice			
IFRS	5	Biological assets	Xinstant, debit	IAS 1.54 f Disclosure, IAS 41.50 Disclosure			
AU	5	Deferred acquisition costs	X instant, Debit			AASB 101.60, AASB 1023. 17.6.2(k)	
AU	5	Reinsurance and other recoveries receivable	X instant, Debit			AASB 1023.17.6.2 (b)	
AU	5	Reinsurer's share of life insurance contract liabilities	X instant, Debit			AASB 1038.14.1 (b)	
IFRS	5	Non-current assets or disposal groups classified as held for sale or as held for distribution to owners	Xinstant, debit	IAS 1.54 j Disclosure			
AU	5	Premium receivable	X instant, Debit			AASB 1023.17.6.2 (j), AASB 1023. 17.6.2(k)	
AU	5	Prepaid reinsurance premiums	X instant, Debit			AASB 1023.17.6.2 (h)	
AU	5	Intangible assets relating to acquired insurance contracts	X instant, Debit			AASB 1023.17.6.2 (l)	
IFRS	5	Inventories	Xinstant, debit	IAS 1.54 g Disclosure			
IFRS	5	Current tax assets	Xinstant, debit	IAS 1.54 n Disclosure			
IFRS	5	Deferred tax assets	Xinstant, debit	IAS 12.81 g (i) Disclosure, IAS 1.54 o Disclosure, IAS 1.56 Disclosure			
IFRS	5	Trade and other receivables	Xinstant, debit	IAS 1.54 h Disclosure, IAS 1.78 b Disclosure			
IFRS	5	Cash and cash equivalents	Xinstant, debit	IAS 1.54 i Disclosure, IAS 7.45 Disclosure			
IFRS	5	Non-cash assets pledged as collateral for which transferee has right by contract or custom to sell or repledge collateral	Xinstant, debit	Expiry date 2013-01-01 IAS 39.37 a Disclosure, Effective 2013-01-01 IFRS 9.3.2.23 a Disclosure			
IFRS	5	Total assets	Xinstant, debit	IAS 1.55 Disclosure, IAS 28.37 b Disclosure, IAS 28.37 i Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 c Disclosure			
IFRS	4	Equity and liabilities [abstract]					
IFRS	5	Equity [abstract]					
IFRS	6	Issued capital	Xinstant, credit	IAS 1.78 e Example			
IFRS	6	Retained earnings	Xinstant, credit	IAS 1.78 e Example, IAS 1.IG6 Example			
IFRS	6	Share premium	Xinstant, credit	IAS 1.78 e Example			
IFRS	6	Treasury shares	(X)instant, debit	IAS 1.78 e Example, IAS 32.34 Disclosure			
IFRS	6	Other equity interest	Xinstant, credit	IAS 1.78 e Example			
IFRS	6	Other reserves	Xinstant, credit	IAS 1.78 e Example			
IFRS	6	Total equity attributable to owners of parent	Xinstant, credit	IAS 1.54 r Disclosure			
IFRS	6	Non-controlling interests	Xinstant, credit	IAS 1.54 q Disclosure			
IFRS	6	Total equity	Xinstant, credit	IAS 1.55 Disclosure, IAS 1.78 e Disclosure, IFRS 1.24 a Disclosure, IFRS 1.32 a (i) Disclosure			

IFRS /AU	Level	Element label names	Type	IFRS references	Additional AU references to IFRS elements	AU Extension References	Not used in IFRS AU Taxonomy 2011
IFRS	5	Liabilities [abstract]					
IFRS	6	Trade and other payables	Xinstant, credit	IAS 1.54 k Disclosure			
IFRS	6	Provisions [abstract]					
IFRS	7	Provisions for employee benefits	Xinstant, credit	IAS 1.78 d Disclosure, IAS 19.118 Disclosure			
IFRS	7	Other provisions	Xinstant, credit	IAS 1.78 d Disclosure, IAS 37.84 a Disclosure			
IFRS	7	Total provisions	Xinstant, credit	IAS 1.54 l Disclosure			
IFRS	6	Other financial liabilities	Xinstant, credit	IAS 1.54 m Disclosure			
IFRS	6	Other non-financial liabilities	Xinstant, credit	IAS 1.55 Common practice			
IFRS	6	Current tax liabilities	Xinstant, credit	IAS 1.54 n Disclosure			
IFRS	6	Deferred tax liabilities	Xinstant, credit	IAS 12.81 g (i) Disclosure, IAS 1.54 o Disclosure, IAS 1.56 Disclosure			
AU	6	Life insurance contract liabilities	X instant, Credit			AASB 1038.14.1	
AU	6	Life investment contract liabilities	X instant, Credit			AASB 1038.17.2 (e)	
AU	6	Unvested policyholder benefits liabilities	X instant, Credit			AASB 1038.17.2 (e)	
AU	6	Outstanding claims liability	X instant, Credit			AASB 101.60, AASB 1023.17.6.2(a)	
AU	6	Unearned premium liability	X instant, Credit			AASB 101.60, AASB 1023.17.6.(c)	
AU	6	Unexpired risk liability	X instant, Credit			AASB 101.60, AASB 1023.17.6.2(e)	
IFRS	6	Liabilities included in disposal groups classified as held for sale	Xinstant, credit	IAS 1.54 p Disclosure, IFRS 5.38 Disclosure			
IFRS	6	Total liabilities	Xinstant, credit	IAS 1.55 Disclosure, IAS 28.37 b Disclosure, IAS 28.37 i Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 d Disclosure			
IFRS	5	Total equity and liabilities	Xinstant, credit	IAS 1.55 Disclosure			
AU	2	Disclosure of consolidated and separate financial statements [table]	table			ASIC CO10/654	
IFRS	3	Consolidated and separate financial statements [axis]	axis	IAS 27.4 Disclosure	ASIC CO10/654		
IFRS	4	Consolidated [member]	member [default]	IAS 27 - Disclosure Disclosure			
IFRS	5	Separate [member]	member	IAS 27 - Disclosure Disclosure			
IFRS	0	[310000] Income statement, by function of expense					
AU	1	Disclosure of consolidated and separate financial statements [abstract]					
AU	2	Disclosure of consolidated and separate financial statements [line items]					
IFRS	3	Income statement [abstract]					
IFRS	4	Profit (loss) [abstract]					
IFRS	5	Revenue	Xduration, credit	IAS 1.102 Example, IAS 1.103 Example, IAS 1.82 a Disclosure, IAS 18.35 b Disclosure, IAS 28.37 b Disclosure, IAS 28.37 i Disclosure, IAS 31.56 Disclosure, IFRS 8.23 a Disclosure, IFRS 8.28 a Disclosure, IFRS 8.32 Disclosure, IFRS 8.33 a Disclosure, IFRS 8.34 Disclosure			
IFRS	5	Cost of sales	(X)duration, debit	IAS 1.103 Example, IAS 1.99 Disclosure			
IFRS	5	Gross profit	Xduration, credit	IAS 1.103 Example			
AU	5	General insurance underwriting result [abstract]					
AU	6	Net premium revenue [abstract]					
AU	7	Direct premium revenue	X duration, Credit			AASB 1023.17.6.3 (a)	
AU	7	Inwards reinsurance premium revenue	X duration, Credit			AASB 1023.17.6.3 (b)	
AU	7	Outward reinsurance premium expense	X duration, Debit			AASB 1023.17.1 (a), AASB 1023.17.6.3 (f)	
AU	7	Total net premium revenue	X duration, Credit			AASB 1023.17.1	
AU	6	Claim expense	X duration, Debit			AASB 1023.17.1 (a), AASB 1023.17.6.3 (d,e)	
AU	6	Reinsurance and other recoveries revenue	X duration, Credit			AASB 1023.17.1 (a), AASB 1023.17.6.3 (c)	
AU	6	Net claims incurred	X duration, Debit			AASB 1023.17.1 (b), AASB 1023.19.1	
AU	6	Gross movement in unexpired risk liability	X duration, Debit			AASB 1023.17.1 (a)	
AU	6	Reinsurance recoveries on unexpired risk liability	X duration, Credit			AASB 1023.17.1 (b)	
AU	6	Net movement in unexpired risk liability	X duration, Debit			AASB 1023.17.1 (b)	
AU	6	Acquisition costs	X duration, Debit			AASB 1023.17.6.3 (g)	
AU	6	Underwriting expenses	X duration, Debit			AASB 1023.17.1 (a)	
AU	6	Other underwriting expenses	X duration, Debit			AASB 1023.17.1 (a), AASB 1023.17.6.3 (h)	
AU	6	Total underwriting result	X duration, Credit			AASB 1023.17.1 (a)	
AU	5	Life insurance underwriting result [abstract]					
AU	6	Net life insurance premium revenue [abstract]					
AU	7	Life insurance premium revenue	X duration, Credit			AASB 1038.14.1.1 (b)	
AU	7	Outward reinsurance expense	X duration, Debit			AASB 1038.14.1.4 (a)	
AU	7	Total net life insurance premium revenue	X duration, Credit			AASB 1038.14.1.1 (b)	
AU	6	Life insurance claim expense	X duration, Debit			AASB 1038.14.1.4 (b)	

IFRS /AU	Level	Element label names	Type	IFRS references	Additional AU references to IFRS elements	AU Extension References	Not used in IFRS AU Taxonomy 2011
AU	6	Reinsurance recoveries revenue	X duration, Credit			AASB 1038.14.1.1 (b)	
AU	6	Net life insurance claim expense	X duration, Debit			AASB 1038.14.1.1 (b)	
AU	6	Change in life insurance contract liabilities	X duration, Debit			AASB 1038.17.2	
AU	6	Change in life investment contract liabilities	X duration, Debit			AASB 1038.17.2	
AU	6	Change in unvested policyholder benefits liabilities	X duration, Debit			AASB 1038.17.2	
AU	6	Change in reinsurers share of life insurance liabilities	X duration, Credit			AASB 1038.17.2	
AU	6	Total life insurance underwriting result	X duration, Credit			AASB 1038.14.1.1 (b), Common practice	
IFRS	5	Other income	Xduration, credit	IAS 1.102 Example, IAS 1.103 Example, IAS 26.35 b (iv) Disclosure			
IFRS	5	Distribution costs	(X)duration, debit	IAS 1.103 Example, IAS 1.99 Disclosure			
IFRS	5	Administrative expenses	(X)duration, debit	IAS 1.103 Example, IAS 1.99 Disclosure, IAS 26.35 b (vi) Disclosure			
IFRS	5	Other expense	(X)duration, debit	IAS 1.103 Example, IAS 1.99 Disclosure, IAS 26.35 b (vii) Disclosure			
IFRS	5	Other gains (losses)	Xduration, credit	IAS 1.102 Common practice, IAS 1.103 Common practice			
IFRS	5	Profit (loss) from operating activities	Xduration, credit	IAS 32.IE33 Example			
IFRS	5	Difference between carrying amount of dividends payable and carrying amount of non-cash assets distributed	Xduration, credit	IFRIC 17.15 Disclosure			
IFRS	5	Gains (losses) on net monetary position	Xduration, credit	IAS 29.9 Disclosure			
IFRS	5	Gain (loss) arising from derecognition of financial assets measured at amortised cost	Xduration, credit	IAS 1.82 aa Disclosure			
IFRS	5	Finance income	Xduration, credit	IAS 1.85 Common practice			
IFRS	5	Finance costs	(X)duration, debit	IAS 1.82 b Disclosure			
IFRS	5	Share of profit (loss) of associates and joint ventures accounted for using equity method	Xduration, credit	IAS 1.82 c Disclosure			
IFRS	5	Other income (expense) from subsidiaries, jointly controlled entities and associates	Xduration, credit	IAS 1.85 Common practice			
IFRS	5	Gains (losses) arising from difference between previous carrying amount and fair value of financial assets reclassified as measured at fair value	Xduration, credit	Effective 2013-01-01 IAS 1.82 ca Disclosure			
IFRS	5	Profit (loss) before tax	Xduration, credit	IAS 1.102 Example, IAS 1.103 Example, IFRS 8.23 Example, IFRS 8.28 b Example			
IFRS	5	Tax income (expense)	(X)duration, debit	IAS 12.79 Disclosure, IAS 12.81 c (i) Disclosure, IAS 12.81 c (ii) Disclosure, IAS 1.82 d Disclosure, IAS 26.35 b (viii) Disclosure, IFRS 8.23 h Disclosure			
IFRS	5	Profit (loss) from continuing operations	Xduration, credit	IAS 1.82 f Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure			
IFRS	5	Profit (loss) from discontinued operations	Xduration, credit	IAS 1.82 e Disclosure, IFRS 5.33 a Disclosure			
IFRS	5	Profit (loss)	Xduration, credit	IAS 1.106 d (i) Disclosure, IAS 1.82 f Disclosure, IAS 28.37 b Disclosure, IAS 28.37 i Disclosure, IAS 7.18 b Disclosure, IFRS 1.24 b Disclosure, IFRS 1.32 a (ii) Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure			
IFRS	4	Profit (loss), attributable to [abstract]					
IFRS	5	Profit (loss), attributable to owners of parent	Xduration, credit	IAS 1.83 a (ii) Disclosure			
IFRS	5	Profit (loss), attributable to non-controlling interests	Xduration, credit	IAS 1.83 a (i) Disclosure			
IFRS	4	Earnings per share [abstract]					
IFRS	5	Earnings per share [table]	table	IAS 33.66 Disclosure			
IFRS	6	Classes of ordinary shares [axis]	axis	IAS 33.66 Disclosure			
IFRS	7	Ordinary shares [member]	member [default]	IAS 33.66 Disclosure			
IFRS	5	Earnings per share [line items]	line items				
IFRS	6	Basic earnings per share [abstract]					
IFRS	7	Basic earnings (loss) per share from continuing operations	X.XX	IAS 33.66 Disclosure			
IFRS	7	Basic earnings (loss) per share from discontinued operations	X.XX	IAS 33.68 Disclosure			
IFRS	7	Total basic earnings (loss) per share	X.XX	IAS 33.66 Disclosure			
IFRS	6	Diluted earnings per share [abstract]					
IFRS	7	Diluted earnings (loss) per share from continuing operations	X.XX	IAS 33.66 Disclosure			
IFRS	7	Diluted earnings (loss) per share from discontinued operations	X.XX	IAS 33.68 Disclosure			
IFRS	7	Total diluted earnings (loss) per share	X.XX	IAS 33.66 Disclosure			
AU	2	Disclosure of consolidated and separate financial statements [table]	table			ASIC CO10/654	
IFRS	3	Consolidated and separate financial statements [axis]	axis	IAS 27.4 Disclosure	ASIC CO10/654		
IFRS	4	Consolidated [member]	member [default]	IAS 27 - Disclosure Disclosure			
IFRS	5	Separate [member]	member	IAS 27 - Disclosure Disclosure			
IFRS	0	[320000] Income statement, by nature of expense					
AU	1	Disclosure of consolidated and separate financial statements [abstract]					
AU	2	Disclosure of consolidated and separate financial statements [line items]					
IFRS	3	Income statement [abstract]					
IFRS	4	Profit (loss) [abstract]					
IFRS	5	Revenue	Xduration, credit	IAS 1.102 Example, IAS 1.103 Example, IAS 1.82 a Disclosure, IAS 18.35 b Disclosure, IAS 28.37 b Disclosure, IAS 28.37 i Disclosure, IAS 31.56 Disclosure, IFRS 8.23 a Disclosure, IFRS 8.28 a Disclosure, IFRS 8.32 Disclosure, IFRS 8.33 a Disclosure, IFRS 8.34 Disclosure			
IFRS	5	Other income	Xduration, credit	IAS 1.102 Example, IAS 1.103 Example, IAS 26.35 b (iv) Disclosure			
IFRS	5	Increase (decrease) in inventories of finished goods and work in progress	(X)duration, debit	IAS 1.102 Example, IAS 1.99 Disclosure			

IFRS /AU	Level	Element label names	Type	IFRS references	Additional AU references to IFRS elements	AU Extension References	Not used in IFRS AU Taxonomy 2011
IFRS	5	Other work performed by entity and capitalised	Xduration, credit	IAS 1.IG6 Example			
IFRS	5	Raw materials and consumables used	(X)duration, debit	IAS 1.102 Example, IAS 1.99 Disclosure			
IFRS	5	Employee benefits expense	(X)duration, debit	IAS 1.102 Example, IAS 1.104 Disclosure, IAS 1.99 Disclosure			
IFRS	5	Depreciation and amortisation expense	(X)duration, debit	IAS 1.102 Example, IAS 1.104 Disclosure, IAS 1.99 Disclosure, IFRS 8.23 e Disclosure, IFRS 8.28 e Disclosure			
IFRS	5	Reversal of impairment loss (impairment loss) recognised in profit or loss	(X)duration, debit	IAS 1.99 Disclosure			
IFRS	5	Other expenses	(X)duration, debit	IAS 1.102 Example, IAS 1.99 Disclosure			
IFRS	5	Other gains (losses)	Xduration, credit	IAS 1.102 Common practice, IAS 1.103 Common practice			
IFRS	5	Profit (loss) from operating activities	Xduration, credit	IAS 32.IE33 Example			
IFRS	5	Difference between carrying amount of dividends payable and carrying amount of non-cash assets distributed	Xduration, credit	IFRIC 17.15 Disclosure			
IFRS	5	Gains (losses) on net monetary position	Xduration, credit	IAS 29.9 Disclosure			
IFRS	5	Gain (loss) arising from derecognition of financial assets measured at amortised cost	Xduration, credit	IAS 1.82 aa Disclosure			
IFRS	5	Finance income	Xduration, credit	IAS 1.85 Common practice			
IFRS	5	Finance costs	(X)duration, debit	IAS 1.82 b Disclosure			
IFRS	5	Share of profit (loss) of associates and joint ventures accounted for using equity method	Xduration, credit	IAS 1.82 c Disclosure			
IFRS	5	Other income (expense) from subsidiaries, jointly controlled entities and associates	Xduration, credit	IAS 1.85 Common practice			
IFRS	5	Gains (losses) arising from difference between previous carrying amount and fair value of financial assets reclassified as measured at fair value	Xduration, credit	Effective 2013-01-01 IAS 1.82 ca Disclosure			
IFRS	5	Profit (loss) before tax	Xduration, credit	IAS 1.102 Example, IAS 1.103 Example, IFRS 8.23 Example, IFRS 8.28 b Example			
IFRS	5	Tax income (expense)	(X)duration, debit	IAS 12.79 Disclosure, IAS 12.81 c (i) Disclosure, IAS 12.81 c (ii) Disclosure, IAS 1.82 d Disclosure, IAS 26.35 b (viii) Disclosure, IFRS 8.23 h Disclosure			
IFRS	5	Profit (loss) from continuing operations	Xduration, credit	IAS 1.82 f Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure			
IFRS	5	Profit (loss) from discontinued operations	Xduration, credit	IAS 1.82 e Disclosure, IFRS 5.33 a Disclosure			
IFRS	5	Profit (loss)	Xduration, credit	IAS 1.106 d (i) Disclosure, IAS 1.82 f Disclosure, IAS 28.37 b Disclosure, IAS 28.37 i Disclosure, IAS 7.18 b Disclosure, IFRS 1.24 b Disclosure, IFRS 1.32 a (ii) Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure			
IFRS	4	Profit (loss), attributable to [abstract]					
IFRS	5	Profit (loss), attributable to owners of parent	Xduration, credit	IAS 1.83 a (ii) Disclosure			
IFRS	5	Profit (loss), attributable to non-controlling interests	Xduration, credit	IAS 1.83 a (i) Disclosure			
IFRS	4	Earnings per share [abstract]					
IFRS	5	Earnings per share [table]	table	IAS 33.66 Disclosure			
IFRS	6	Classes of ordinary shares [axis]	axis	IAS 33.66 Disclosure			
IFRS	7	Ordinary shares [member]	member [default]	IAS 33.66 Disclosure			
IFRS	5	Earnings per share [line items]	line items				
IFRS	6	Basic earnings per share [abstract]					
IFRS	7	Basic earnings (loss) per share from continuing operations	X.XX	IAS 33.66 Disclosure			
IFRS	7	Basic earnings (loss) per share from discontinued operations	X.XX	IAS 33.68 Disclosure			
IFRS	7	Total basic earnings (loss) per share	X.XX	IAS 33.66 Disclosure			
IFRS	6	Diluted earnings per share [abstract]					
IFRS	7	Diluted earnings (loss) per share from continuing operations	X.XX	IAS 33.66 Disclosure			
IFRS	7	Diluted earnings (loss) per share from discontinued operations	X.XX	IAS 33.68 Disclosure			
IFRS	7	Total diluted earnings (loss) per share	X.XX	IAS 33.66 Disclosure			
AU	2	Disclosure of consolidated and separate financial statements [table]	table			ASIC CO10/654	
IFRS	3	Consolidated and separate financial statements [axis]	axis	IAS 27.4 Disclosure	ASIC CO10/654		
IFRS	4	Consolidated [member]	member [default]	IAS 27 - Disclosure Disclosure			
IFRS	5	Separate [member]	member	IAS 27 - Disclosure Disclosure			
IFRS	0	[410000] Statement of comprehensive income, OCI components presented net of tax					
AU	1	Disclosure of consolidated and separate financial statements [abstract]					
AU	2	Disclosure of consolidated and separate financial statements [line items]					
IFRS	3	Statement of comprehensive income [abstract]					
IFRS	4	Profit (loss)	Xduration, credit	IAS 1.106 d (i) Disclosure, IAS 1.82 f Disclosure, IAS 28.37 b Disclosure, IAS 28.37 i Disclosure, IAS 7.18 b Disclosure, IFRS 1.24 b Disclosure, IFRS 1.32 a (ii) Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure			
IFRS	4	Other comprehensive income [abstract]					
IFRS	5	Components of other comprehensive income, net of tax [abstract]					
IFRS	6	Exchange differences on translation [abstract]					
IFRS	7	Gains (losses) on exchange differences on translation, net of tax	Xduration, credit	IAS 1.91 a Disclosure			
IFRS	7	Reclassification adjustments on exchange differences on translation, net of tax	(X)duration, debit	IAS 1.92 Disclosure, IAS 21.48 Disclosure			
IFRS	7	Other comprehensive income, net of tax, exchange differences on translation	Xduration, credit	IAS 1.7 Disclosure, IAS 1.82 g Disclosure, IAS 1.91 a Disclosure			
IFRS	6	Available-for-sale financial assets [abstract]					
IFRS	7	Gains (losses) on remeasuring available-for-sale financial assets, net of tax	Xduration, credit	Expiry date 2013-01-01 IAS 1.91 a Disclosure, Expiry date 2013-01-01 IFRS 7.20 a (ii) Disclosure			
IFRS	7	Reclassification adjustments on available-for-sale financial assets, net of tax	(X)duration, debit	Expiry date 2013-01-01 IAS 1.92 Disclosure, Expiry date 2013-01-01 IFRS 7.20 a (ii) Disclosure			

IFRS /AU	Level	Element label names	Type	IFRS references	Additional AU references to IFRS elements	AU Extension References	Not used in IFRS AU Taxonomy 2011
IFRS	7	Other comprehensive income, net of tax, available-for-sale financial assets	Xduration, credit	Expiry date 2013-01-01 IAS 1.7 Disclosure, Expiry date 2013-01-01 IAS 1.82 g Disclosure, Expiry date 2013-01-01 IAS 1.91 a Disclosure			
IFRS	6	Cash flow hedges [abstract]					
IFRS	7	Gains (losses) on cash flow hedges, net of tax	Xduration, credit	IAS 1.91 a Disclosure, IFRS 7.23 c Disclosure			
IFRS	7	Reclassification adjustments on cash flow hedges, net of tax	(X)duration, debit	IAS 1.92 Disclosure, IFRS 7.23 d Disclosure			
IFRS	7	Amounts removed from equity and included in carrying amount of non-financial asset (liability) whose acquisition or incurrence was hedged highly probable forecast transaction, net of tax	(X)duration, debit	IFRS 7.23 e Disclosure			
IFRS	7	Other comprehensive income, net of tax, cash flow hedges	Xduration, credit	IAS 1.7 Disclosure, IAS 1.82 g Disclosure, IAS 1.91 a Disclosure			
IFRS	6	Hedges of net investment in foreign operations [abstract]					
IFRS	7	Gains (losses) on hedges of net investments in foreign operations, net of tax	Xduration, credit	IAS 1.91 a Disclosure, IAS 39.102 a Disclosure			
IFRS	7	Reclassification adjustments on hedges of net investments in foreign operations, net of tax	(X)duration, debit	IAS 1.92 Disclosure, IAS 39.102 Disclosure			
IFRS	7	Other comprehensive income, net of tax, hedges of net investments in foreign operations	Xduration, credit	IAS 1.82 g Disclosure, IAS 1.91 a Disclosure, IAS 39.102 a Disclosure			
IFRS	6	Other comprehensive income, net of tax, gains (losses) from investments in equity instruments	Xduration, credit	Effective 2013-01-01 IAS 1.7 Disclosure, IAS 1.82 g Disclosure			
IFRS	6	Other comprehensive income, net of tax, gains (losses) on revaluation	Xduration, credit	IAS 1.7 Disclosure, IAS 1.82 g Disclosure, IAS 1.91 a Disclosure			
IFRS	6	Other comprehensive income, net of tax, actuarial gains (losses) on defined benefit plans	Xduration, credit	IAS 1.7 Disclosure, IAS 1.82 g Disclosure, IAS 19.120A h (i) Disclosure, IAS 1.91 a Disclosure			
IFRS	6	Other comprehensive income, net of tax, effects of limit in IAS 19 paragraph 58 b	Xduration, credit	IAS 1.82 g Disclosure, IAS 19.120A h (ii) Disclosure			
IFRS	6	Other comprehensive income, net of tax, change in fair value of financial liability attributable to change in credit risk of liability	Xduration, credit	Effective 2013-01-01 IAS 1.7 Disclosure, IAS 1.82 g Disclosure			
IFRS	6	Share of other comprehensive income of associates and joint ventures accounted for using equity method, net of tax	Xduration, credit	IAS 1.82 h Disclosure, IAS 1.91 a Disclosure			
IFRS	5	Other comprehensive income	Xduration, credit	IAS 1.106 d (ii) Disclosure, IAS 1.91 a Disclosure			
IFRS	4	Total comprehensive income	Xduration, credit	IAS 1.106 a Disclosure, IAS 1.82 i Disclosure, IFRS 1.24 b Disclosure, IFRS 1.32 a (ii) Disclosure			
IFRS	4	Comprehensive income attributable to [abstract]					
IFRS	5	Comprehensive income, attributable to owners of parent	Xduration, credit	IAS 1.106 a Disclosure, IAS 1.83 b (ii) Disclosure			
IFRS	5	Comprehensive income, attributable to non-controlling interests	Xduration, credit	IAS 1.106 a Disclosure, IAS 1.83 b (i) Disclosure			
AU	2	Disclosure of consolidated and separate financial statements [table]	table			ASIC CO10/654	
IFRS	3	Consolidated and separate financial statements [axis]	axis	IAS 27.4 Disclosure	ASIC CO10/654 -		
IFRS	4	Consolidated [member]	member [default]	IAS 27 - Disclosure Disclosure			
IFRS	5	Separate [member]	member	IAS 27 - Disclosure Disclosure			
IFRS	0	[420000] Statement of comprehensive income, OCI components presented before tax					
AU	1	Disclosure of consolidated and separate financial statements [abstract]					
AU	2	Disclosure of consolidated and separate financial statements [line items]					
IFRS	3	Statement of comprehensive income [abstract]					
IFRS	4	Profit (loss)	Xduration, credit	IAS 1.106 d (i) Disclosure, IAS 1.82 f Disclosure, IAS 28.37 b Disclosure, IAS 28.37 i Disclosure, IAS 7.18 b Disclosure, IFRS 1.24 b Disclosure, IFRS 1.32 a (ii) Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure			
IFRS	4	Components of other comprehensive income, before tax [abstract]					
IFRS	5	Exchange differences on translation [abstract]					
IFRS	6	Gains (losses) on exchange differences on translation, before tax	Xduration, credit	IAS 1.91 b Disclosure			
IFRS	6	Reclassification adjustments on exchange differences on translation, before tax	(X)duration, debit	IAS 1.92 Disclosure, IAS 21.48 Disclosure			
IFRS	6	Other comprehensive income, before tax, exchange differences on translation	Xduration, credit	IAS 1.7 Disclosure, IAS 1.82 g Disclosure, IAS 1.91 b Disclosure			
IFRS	5	Available-for-sale financial assets [abstract]					
IFRS	6	Gains (losses) on remeasuring available-for-sale financial assets, before tax	Xduration, credit	Expiry date 2013-01-01 IAS 1.91 b Disclosure, Expiry date 2013-01-01 IFRS 7.20 a (ii) Disclosure			
IFRS	6	Reclassification adjustments on available-for-sale financial assets, before tax	(X)duration, debit	Expiry date 2013-01-01 IAS 1.92 Disclosure, Expiry date 2013-01-01 IFRS 7.20 a (ii) Disclosure			
IFRS	6	Other comprehensive income, before tax, available-for-sale financial assets	Xduration, credit	Expiry date 2013-01-01 IAS 1.7 Disclosure, Expiry date 2013-01-01 IAS 1.82 g Disclosure, Expiry date 2013-01-01 IAS 1.91 b Disclosure			
IFRS	5	Cash flow hedges [abstract]					
IFRS	6	Gains (losses) on cash flow hedges, before tax	Xduration, credit	IAS 1.91 b Disclosure, IFRS 7.23 c Disclosure			
IFRS	6	Reclassification adjustments on cash flow hedges, before tax	(X)duration, debit	IAS 1.92 Disclosure, IFRS 7.23 d Disclosure			
IFRS	6	Amounts removed from equity and included in carrying amount of non-financial asset (liability) whose acquisition or incurrence was hedged highly probable forecast transaction, before tax	(X)duration, debit	IFRS 7.23 e Disclosure			
IFRS	6	Other comprehensive income, before tax, cash flow hedges	Xduration, credit	IAS 1.7 Disclosure, IAS 1.82 g Disclosure, IAS 1.91 b Disclosure			
IFRS	5	Hedges of net investment in foreign operations [abstract]					
IFRS	6	Gains (losses) on hedges of net investments in foreign operations, before tax	Xduration, credit	IAS 1.91 b Disclosure, IAS 39.102 a Disclosure			
IFRS	6	Reclassification adjustments on hedges of net investments in foreign operations, before tax	(X)duration, debit	IAS 1.92 Disclosure, IAS 39.102 Disclosure			
IFRS	6	Other comprehensive income, before tax, hedges of net investments in foreign operations	Xduration, credit	IAS 1.82 g Disclosure, IAS 1.91 b Disclosure, IAS 39.102 a Disclosure			
IFRS	5	Other comprehensive income, before tax, gains (losses) from investments in equity instruments	Xduration, credit	Effective 2013-01-01 IAS 1.7 Disclosure, IAS 1.82 g Disclosure			
IFRS	5	Other comprehensive income, before tax, gains (losses) on revaluation	Xduration, credit	IAS 1.7 Disclosure, IAS 1.82 g Disclosure, IAS 1.91 b Disclosure			
IFRS	5	Other comprehensive income, before tax, actuarial gains (losses) on defined benefit plans	Xduration, credit	IAS 1.7 Disclosure, IAS 1.82 g Disclosure, IAS 19.120A h (i) Disclosure, IAS 1.91 b Disclosure			
IFRS	5	Other comprehensive income, before tax, effects of limit in IAS 19 paragraph 58 b	Xduration, credit	IAS 1.82 g Disclosure, IAS 19.120A h (ii) Disclosure			

IFRS /AU	Level	Element label names	Type	IFRS references	Additional AU references to IFRS elements	AU Extension References	Not used in IFRS AU Taxonomy 2011
IFRS	5	Other comprehensive income, before tax, change in fair value of financial liability attributable to change in credit risk of liability	Xduration, credit	Effective 2013-01-01 IAS 1.7 Disclosure, IAS 1.82 g Disclosure			
IFRS	5	Share of other comprehensive income of associates and joint ventures accounted for using equity method, before tax	Xduration, credit	IAS 1.82 h Disclosure, IAS 1.91 a Disclosure			
IFRS	4	Other comprehensive income, before tax	Xduration, credit	IAS 1.91 b Disclosure			
IFRS	4	Income tax relating to components of other comprehensive income [abstract]					
IFRS	5	Income tax relating to exchange differences on translation of other comprehensive income	(X)duration, debit	IAS 12.81 ab Disclosure, IAS 1.90 Disclosure			
IFRS	5	Income tax relating to investments in equity instruments of other comprehensive income	(X)duration, debit	Effective 2013-01-01 IAS 12.81 ab Disclosure, Effective 2013-01-01 IAS 1.90 Disclosure			
IFRS	5	Income tax relating to available-for-sale financial assets of other comprehensive income	(X)duration, debit	Expiry date 2013-01-01 IAS 12.81 ab Disclosure, Expiry date 2013-01-01 IAS 1.90 Disclosure			
IFRS	5	Income tax relating to cash flow hedges of other comprehensive income	(X)duration, debit	IAS 12.81 ab Disclosure, IAS 1.90 Disclosure			
IFRS	5	Income tax relating to hedges of net investments in foreign operations of other comprehensive income	(X)duration, debit	IAS 12.81 ab Disclosure, IAS 1.90 Disclosure			
IFRS	5	Income tax relating to changes in revaluation surplus of other comprehensive income	(X)duration, debit	IAS 12.81 ab Disclosure, IAS 1.90 Disclosure			
IFRS	5	Income tax relating to defined benefit plans of other comprehensive income	(X)duration, debit	IAS 12.81 ab Disclosure, IAS 1.90 Disclosure			
IFRS	5	Income tax relating to limit in IAS 19 paragraph 58 b of other comprehensive income	(X)duration, debit	IAS 12.81 ab Disclosure, IAS 1.90 Disclosure			
IFRS	5	Income tax relating to changes in fair value of financial liability attributable to change in credit risk of liability of other comprehensive income	(X)duration, debit	Effective 2013-01-01 IAS 12.81 ab Disclosure, Effective 2013-01-01 IAS 1.90 Disclosure			
IFRS	5	Aggregated income tax relating to components of other comprehensive income	(X)duration, debit	IAS 12.81 ab Disclosure, IAS 1.90 Disclosure			
IFRS	4	Income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method	(X)duration, debit	IAS 1.90 Disclosure			
IFRS	4	Other comprehensive income	Xduration, credit	IAS 1.106 d (ii) Disclosure, IAS 1.91 a Disclosure			
IFRS	4	Total comprehensive income	Xduration, credit	IAS 1.106 a Disclosure, IAS 1.82 i Disclosure, IFRS 1.24 b Disclosure, IFRS 1.32 a (ii) Disclosure			
IFRS	4	Comprehensive income attributable to [abstract]					
IFRS	5	Comprehensive income, attributable to owners of parent	Xduration, credit	IAS 1.106 a Disclosure, IAS 1.83 b (ii) Disclosure			
IFRS	5	Comprehensive income, attributable to non-controlling interests	Xduration, credit	IAS 1.106 a Disclosure, IAS 1.83 b (i) Disclosure			
AU	2	Disclosure of consolidated and separate financial statements [table]	table			ASIC CO10/654	
IFRS	3	Consolidated and separate financial statements [axis]	axis	IAS 27.4 Disclosure	ASIC CO10/654		
IFRS	4	Consolidated [member]	member [default]	IAS 27 - Disclosure Disclosure			
IFRS	5	Separate [member]	member	IAS 27 - Disclosure Disclosure			
IFRS		**IAS 7**					
IFRS	0	**[510000] Statement of cash flows, direct method**					
AU	1	Disclosure of consolidated and separate financial statements [abstract]					
AU	2	Disclosure of consolidated and separate financial statements [line items]					
IFRS	3	Statement of cash flows [abstract]					
IFRS	4	Cash flows from (used in) operating activities [abstract]					
IFRS	5	Classes of cash receipts from operating activities [abstract]					
IFRS	6	Receipts from sales of goods and rendering of services	Xduration, debit	IAS 7.14 a Example			
IFRS	6	Receipts from royalties, fees, commissions and other revenue	Xduration, debit	IAS 7.14 b Example			
IFRS	6	Receipts from contracts held for dealing or trading purposes	Xduration, debit	IAS 7.14 g Example			
IFRS	6	Receipts from premiums and claims, annuities and other policy benefits	Xduration, debit	IAS 7.14 e Example			
IFRS	6	Receipts from rents and subsequent sales of assets held for rental to others and subsequently held for sale	Xduration, debit	IAS 7.14 Example			
IFRS	6	Other cash receipts from operating activities	Xduration, debit	IAS 7.14 Example			
IFRS	5	Classes of cash payments [abstract]					
IFRS	6	Payments to suppliers for goods and services	(X)duration, credit	IAS 7.14 c Example			
IFRS	6	Payments from contracts held for dealing or trading purpose	(X)duration, credit	IAS 7.14 g Example			
IFRS	6	Payments to and on behalf of employees	(X)duration, credit	IAS 7.14 d Example			
IFRS	6	Payments for premiums and claims, annuities and other policy benefits	(X)duration, credit	IAS 7.14 e Example			
IFRS	6	Payments to manufacture or acquire assets held for rental to others and subsequently held for sale	(X)duration, credit	IAS 7.14 Example			
IFRS	6	Other cash payments from operating activities	(X)duration, credit	IAS 7.14 Example			
AU	5	Cashflows arising from general insurance contracts [abstract]					
AU	6	Premium received	X duration, Debit			AASB 1023.17.6.1 (b)	
AU	6	Outward reinsurance premium paid	X duration, Credit			AASB 1023.17.6.1 (b)	
AU	6	Claim paid	X duration, Credit			AASB 1023.17.6.1 (b)	
AU	6	Claim handling cost paid	X duration, Credit			AASB 1023.17.6.1 (b)	
AU	6	Reinsurance and other recoveries received	X duration, Debit			AASB 1023.17.6.1 (b)	
AU	6	Acquisition costs paid	X duration, Credit			AASB 1023.17.6.1 (b)	
AU	6	Underwriting expenses paid	X duration, Credit			AASB 1023.17.6.1 (b)	
AU	5	Cashflows arising from life insurance contracts [abstract]					
AU	6	Life insurance premium receipt	X duration, Debit			AASB 1038.14.1.1 (b)	
AU	6	Policy claims	X duration, Credit			AASB 1038.14.1.1 (b)	

IFRS /AU	Level	Element label names	Type	IFRS references	Additional AU references to IFRS elements	AU Extension References	Not used in IFRS AU Taxonomy 2011
AU	6	Life investment contract contribution receipts	X duration, Debit			AASB 1038.14.1.1 (b)	
AU	6	Life investment contract withdrawal payments	X duration, Credit			AASB 1038.14.1.1 (b)	
AU	6	Deposit component of life insurance premiums	X duration, Debit			AASB 1038.14.1.1 (b)	
AU	6	Withdrawal component of life insurance claims	X duration, Credit			AASB 1038.14.1.1 (b)	
IFRS	5	Net cash flows from (used in) operations	Xduration	IAS 7 - A Statement of cash flows for an entity other than a financial institution Example			
IFRS	5	Dividends paid	(X)duration, credit	IAS 7.31 Disclosure			
IFRS	5	Dividends received	Xduration, debit	IAS 7.31 Disclosure			
IFRS	5	Interest paid	(X)duration, credit	IAS 7.31 Disclosure			
IFRS	5	Interest received	Xduration, debit	IAS 7.31 Disclosure			
IFRS	5	Income taxes refund (paid)	(X)duration, credit	IAS 7.14 f Example, IAS 7.35 Disclosure			
IFRS	5	Other inflows (outflows) of cash	Xduration, debit	IAS 7.14 Disclosure			
IFRS	5	Net cash flows from (used in) operating activities	Xduration	IAS 7.10 Disclosure, IAS 7.50 d Disclosure			
IFRS	4	Cash flows from (used in) investing activities [abstract]					
IFRS	5	Cash flows from losing control of subsidiaries or other businesses	Xduration, debit	IAS 7.39 Disclosure			
IFRS	5	Cash flows used in obtaining control of subsidiaries or other businesses	(X)duration, credit	IAS 7.39 Disclosure			
IFRS	5	Other cash receipts from sales of equity or debt instruments of other entities	Xduration, debit	IAS 7.16 d Example			
IFRS	5	Other cash payments to acquire equity or debt instruments of other entities	(X)duration, credit	IAS 7.16 c Example			
IFRS	5	Other cash receipts from sales of interests in joint ventures	Xduration, debit	IAS 7.16 d Example			
IFRS	5	Other cash payments to acquire interests in joint ventures	(X)duration, credit	IAS 7.16 c Example			
IFRS	5	Proceeds from sales of property, plant and equipment	Xduration, debit	IAS 7.16 b Example			
IFRS	5	Purchase of property, plant and equipment	(X)duration, credit	IAS 7.16 a Example			
IFRS	5	Proceeds from sales of intangible assets	Xduration, debit	IAS 7.16 b Example			
IFRS	5	Purchase of intangible assets	(X)duration, credit	IAS 7.16 a Example			
IFRS	5	Proceeds from sales of other long-term assets	Xduration, debit	IAS 7.16 b Example			
IFRS	5	Purchase of other long-term assets	(X)duration, credit	IAS 7.16 a Example			
IFRS	5	Proceeds from government grants	Xduration, debit	IAS 20.28 Common practice			
IFRS	5	Cash advances and loans made to other parties	(X)duration, credit	IAS 7.16 e Example			
IFRS	5	Cash receipts from repayment of advances and loans made to other parties	Xduration, debit	IAS 7.16 f Example			
IFRS	5	Cash payments for future contracts, forward contracts, option contracts and swap contracts	(X)duration, credit	IAS 7.16 g Example			
IFRS	5	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	Xduration, debit	IAS 7.16 h Example			
IFRS	5	Dividends received	Xduration, debit	IAS 7.31 Disclosure			
IFRS	5	Interest paid	(X)duration, credit	IAS 7.31 Disclosure			
IFRS	5	Interest received	Xduration, debit	IAS 7.31 Disclosure			
IFRS	5	Income taxes refund (paid)	(X)duration, credit	IAS 7.14 f Example, IAS 7.35 Disclosure			
IFRS	5	Other inflows (outflows) of cash	Xduration, debit	IAS 7.21 Disclosure			
IFRS	5	Net cash flows from (used in) investing activities	Xduration, debit	IAS 7.10 Disclosure, IAS 7.50 d Disclosure			
IFRS	4	Cash flows from (used in) financing activities [abstract]					
IFRS	5	Proceeds from changes in ownership interests in subsidiaries that do not result in loss of control	Xduration, debit	IAS 7.42A Disclosure, IAS 7.42B Disclosure			
IFRS	5	Payments from changes in ownership interests in subsidiaries that do not result in loss of control	(X)duration, credit	IAS 7.42A Disclosure, IAS 7.42B Disclosure			
IFRS	5	Proceeds from issuing shares	Xduration, debit	IAS 7.17 a Example			
IFRS	5	Proceeds from issuing other equity instruments	Xduration, debit	IAS 7.17 a Example			
IFRS	5	Payments to acquire or redeem entity's shares	(X)duration, credit	IAS 7.17 b Example			
IFRS	5	Payments of other equity instruments	(X)duration, credit	IAS 7.17 Common practice			
IFRS	5	Proceeds from borrowings	Xduration, debit	IAS 7.17 c Example			
IFRS	5	Repayments of borrowings	(X)duration, credit	IAS 7.17 d Example			
IFRS	5	Payments of finance lease liabilities	(X)duration, credit	IAS 7.17 e Example			
IFRS	5	Proceeds from government grants	Xduration, debit	IAS 20.28 Common practice			
IFRS	5	Dividends paid	(X)duration, credit	IAS 7.31 Disclosure			
IFRS	5	Interest received	Xduration, debit	IAS 7.31 Disclosure			
IFRS	5	Interest paid	(X)duration, credit	IAS 7.31 Disclosure			

IFRS /AU	Level	Element label names	Type	IFRS references	Additional AU references to IFRS elements	AU Extension References	Not used in IFRS AU Taxonomy 2011
IFRS	5	Dividends received	Xduration, debit	IAS 7.31 Disclosure			
IFRS	5	Income taxes refund (paid)	(X)duration, credit	IAS 7.14 f Example, IAS 7.35 Disclosure			
IFRS	5	Other inflows (outflows) of cash	Xduration, debit	IAS 7.21 Disclosure			
IFRS	5	Net cash flows from (used in) financing activities	Xduration, debit	IAS 7.10 Disclosure, IAS 7.50 d Disclosure			
IFRS	4	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	Xduration, debit	IAS 7.45 Disclosure			
IFRS	4	Effect of exchange rate changes on cash and cash equivalents [abstract]					
IFRS	5	Effect of exchange rate changes on cash and cash equivalents	Xduration, debit	IAS 7.25 Disclosure, IAS 7.28 Disclosure			
IFRS	4	Net increase (decrease) in cash and cash equivalents	Xduration, debit	IAS 7.45 Disclosure			
IFRS	4	Cash and cash equivalents at beginning of period	Xinstant, debit	IAS 1.54 i Disclosure, IAS 7.45 Disclosure			
IFRS	4	Cash and cash equivalents at end of period	Xinstant, debit	IAS 1.54 i Disclosure, IAS 7.45 Disclosure			
AU	2	Disclosure of consolidated and separate financial statements [table]	table			ASIC CO10/654	
IFRS	3	Consolidated and separate financial statements [axis]	axis	IAS 27.4 Disclosure	ASIC CO10/654		
IFRS	4	Consolidated [member]	member [default]	IAS 27 - Disclosure Disclosure			
IFRS	5	Separate [member]	member	IAS 27 - Disclosure Disclosure			
IFRS	0	[520000] Statement of cash flows, indirect method					
AU	1	Disclosure of consolidated and separate financial statements [abstract]					
AU	2	Disclosure of consolidated and separate financial statements [line items]					
IFRS	3	Statement of cash flows [abstract]					
IFRS	4	Cash flows from (used in) operating activities [abstract]					
IFRS	5	Profit (loss)	Xduration, credit	IAS 1.106 d (i) Disclosure, IAS 1.82 f Disclosure, IAS 28.37 b Disclosure, IAS 28.37 i Disclosure, IAS 7.18 b Disclosure, IFRS 1.24 b Disclosure, IFRS 1.32 a (ii) Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure			
IFRS	5	Adjustments to reconcile profit (loss) [abstract]					
IFRS	6	Adjustments for income tax expense	Xduration, debit	IAS 7.35 Disclosure			
IFRS	6	Adjustments for finance costs	Xduration, debit	IAS 7.20 c Common practice			
IFRS	6	Adjustments for decrease (increase) in inventories	Xduration, debit	IAS 7.20 a Common practice			
IFRS	6	Adjustments for decrease (increase) in trade accounts receivable	Xduration, debit	IAS 7.20 a Common practice			
IFRS	6	Adjustments for decrease (increase) in other operating receivables	Xduration, debit	IAS 7.20 a Common practice			
IFRS	6	Adjustments for increase (decrease) in trade accounts payable	Xduration, debit	IAS 7.20 a Common practice			
IFRS	6	Adjustments for increase (decrease) in other operating payables	Xduration, debit	IAS 7.20 a Common practice			
IFRS	6	Adjustments for depreciation and amortisation expense	Xduration, debit	IAS 7.20 b Common practice			
IFRS	6	Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss	Xduration, debit	IAS 7.20 b Common practice			
IFRS	6	Adjustments for provisions	Xduration, debit	IAS 7.20 b Common practice			
IFRS	6	Adjustments for unrealised foreign exchange losses (gains)	Xduration, debit	IAS 7.20 b Common practice			
IFRS	6	Adjustments for share-based payments	Xduration, debit	IAS 7.20 b Common practice			
IFRS	6	Adjustments for fair value losses (gains)	Xduration, debit	IAS 7.20 b Common practice			
IFRS	6	Adjustments for undistributed profits of associates	(X)duration, credit	IAS 7.20 b Common practice			
IFRS	6	Other adjustments for non-cash items	Xduration, debit	IAS 7.20 b Common practice			
IFRS	6	Adjustments for losses (gains) on disposal of non-current assets	Xduration, debit	IAS 7.14 Common practice			
IFRS	6	Other adjustments for which cash effects are investing or financing cash flow	Xduration, debit	IAS 7.20 c Common practice			
IFRS	6	Other adjustments to reconcile profit (loss)	Xduration, debit	IAS 7.20 Disclosure			
IFRS	6	Total adjustments to reconcile profit (loss)	Xduration, debit	IAS 7.20 Disclosure			
IFRS	5	Net cash flows from (used in) operations	Xduration	IAS 7 - A Statement of cash flows for an entity other than a financial institution Example			
IFRS	5	Dividends paid	(X)duration, credit	IAS 7.31 Disclosure			
IFRS	5	Dividends received	Xduration, debit	IAS 7.31 Disclosure			
IFRS	5	Interest paid	(X)duration, credit	IAS 7.31 Disclosure			
IFRS	5	Interest received	Xduration, debit	IAS 7.31 Disclosure			
IFRS	5	Income taxes refund (paid)	(X)duration, credit	IAS 7.14 f Example, IAS 7.35 Disclosure			
IFRS	5	Other inflows (outflows) of cash	Xduration, debit	IAS 7.14 Disclosure			
IFRS	5	Net cash flows from (used in) operating activities	Xduration	IAS 7.10 Disclosure, IAS 7.50 d Disclosure			
IFRS	4	Cash flows from (used in) investing activities [abstract]					
IFRS	5	Cash flows from losing control of subsidiaries or other businesses	Xduration, debit	IAS 7.39 Disclosure			
IFRS	5	Cash flows used in obtaining control of subsidiaries or other businesses	(X)duration, credit	IAS 7.39 Disclosure			
IFRS	5	Other cash receipts from sales of equity or debt instruments of other entities	Xduration, debit	IAS 7.16 d Example			
IFRS	5	Other cash payments to acquire equity or debt instruments of other entities	(X)duration, credit	IAS 7.16 c Example			

IFRS /AU	Level	Element label names	Type	IFRS references	Additional AU references to IFRS elements	AU Extension References	Not used in IFRS AU Taxonomy 2011
IFRS	5	Other cash receipts from sales of interests in joint ventures	Xduration, debit	IAS 7.16 d Example			
IFRS	5	Other cash payments to acquire interests in joint ventures	(X)duration, credit	IAS 7.16 c Example			
IFRS	5	Proceeds from sales of property, plant and equipment	Xduration, debit	IAS 7.16 b Example			
IFRS	5	Purchase of property, plant and equipment	(X)duration, credit	IAS 7.16 a Example			
IFRS	5	Proceeds from sales of intangible assets	Xduration, debit	IAS 7.16 b Example			
IFRS	5	Purchase of intangible assets	(X)duration, credit	IAS 7.16 a Example			
IFRS	5	Proceeds from sales of other long-term assets	Xduration, debit	IAS 7.16 b Example			
IFRS	5	Purchase of other long-term assets	(X)duration, credit	IAS 7.16 a Example			
IFRS	5	Proceeds from government grants	Xduration, debit	IAS 20.28 Common practice			
IFRS	5	Cash advances and loans made to other parties	(X)duration, credit	IAS 7.16 e Example			
IFRS	5	Cash receipts from repayment of advances and loans made to other parties	Xduration, debit	IAS 7.16 f Example			
IFRS	5	Cash payments for future contracts, forward contracts, option contracts and swap contracts	(X)duration, credit	IAS 7.16 g Example			
IFRS	5	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	Xduration, debit	IAS 7.16 h Example			
IFRS	5	Dividends received	Xduration, debit	IAS 7.31 Disclosure			
IFRS	5	Interest paid	(X)duration, credit	IAS 7.31 Disclosure			
IFRS	5	Interest received	Xduration, debit	IAS 7.31 Disclosure			
IFRS	5	Income taxes refund (paid)	(X)duration, credit	IAS 7.14 f Example, IAS 7.35 Disclosure			
IFRS	5	Other inflows (outflows) of cash	Xduration, debit	IAS 7.21 Disclosure			
IFRS	5	Net cash flows from (used in) investing activities	Xduration, debit	IAS 7.10 Disclosure, IAS 7.50 d Disclosure			
IFRS	4	Cash flows from (used in) financing activities [abstract]					
IFRS	5	Proceeds from changes in ownership interests in subsidiaries that do not result in loss of control	Xduration, debit	IAS 7.42A Disclosure, IAS 7.42B Disclosure			
IFRS	5	Payments from changes in ownership interests in subsidiaries that do not result in loss of control	(X)duration, credit	IAS 7.42A Disclosure, IAS 7.42B Disclosure			
IFRS	5	Proceeds from issuing shares	Xduration, debit	IAS 7.17 a Example			
IFRS	5	Proceeds from issuing other equity instruments	Xduration, debit	IAS 7.17 a Example			
IFRS	5	Payments to acquire or redeem entity's shares	(X)duration, credit	IAS 7.17 b Example			
IFRS	5	Payments of other equity instruments	(X)duration, credit	IAS 7.17 Common practice			
IFRS	5	Proceeds from borrowings	Xduration, debit	IAS 7.17 c Example			
IFRS	5	Repayments of borrowings	(X)duration, credit	IAS 7.17 d Example			
IFRS	5	Payments of finance lease liabilities	(X)duration, credit	IAS 7.17 e Example			
IFRS	5	Proceeds from government grants	Xduration, debit	IAS 20.28 Common practice			
IFRS	5	Dividends paid	(X)duration, credit	IAS 7.31 Disclosure			
IFRS	5	Dividends received	Xduration, debit	IAS 7.31 Disclosure			
IFRS	5	Interest paid	(X)duration, credit	IAS 7.31 Disclosure			
IFRS	5	Interest received	Xduration, debit	IAS 7.31 Disclosure			
IFRS	5	Income taxes refund (paid)	(X)duration, credit	IAS 7.14 f Example, IAS 7.35 Disclosure			
IFRS	5	Other inflows (outflows) of cash	Xduration, debit	IAS 7.21 Disclosure			
IFRS	5	Net cash flows from (used in) financing activities	Xduration, debit	IAS 7.10 Disclosure, IAS 7.50 d Disclosure			
IFRS	4	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	Xduration, debit	IAS 7.45 Disclosure			
IFRS	4	Effect of exchange rate changes on cash and cash equivalents [abstract]					
IFRS	5	Effect of exchange rate changes on cash and cash equivalents	Xduration, debit	IAS 7.25 Disclosure, IAS 7.28 Disclosure			
IFRS	4	Net increase (decrease) in cash and cash equivalents	Xduration, debit	IAS 7.45 Disclosure			
IFRS	4	Cash and cash equivalents at beginning of period	Xinstant, debit	IAS 1.54 i Disclosure, IAS 7.45 Disclosure			
IFRS	4	Cash and cash equivalents at end of period	Xinstant, debit	IAS 1.54 i Disclosure, IAS 7.45 Disclosure			
AU	2	Disclosure of consolidated and separate financial statements [table]	table			ASIC CO10/654	
IFRS	3	Consolidated and separate financial statements [axis]	axis	IAS 27.4 Disclosure	ASIC CO10/654		
IFRS	4	Consolidated [member]	member [default]	IAS 27 - Disclosure Disclosure			
IFRS	5	Separate [member]	member	IAS 27 - Disclosure Disclosure			
IFRS	0	[610000] Statement of changes in equity					
AU	1	Disclosure of consolidated and separate financial statements [abstract]					
AU	2	Disclosure of consolidated and separate financial statements [line items]					
IFRS	3	Statement of changes in equity [abstract]					
IFRS	4	Statement of changes in equity [table]	table	IAS 1.106 Disclosure			
IFRS	5	Components of equity [axis]	axis	IAS 1.106 Disclosure			
IFRS	6	Equity [member]	member [default]	IAS 1.106 Disclosure			

IFRS /AU	Level	Element label names	Type	IFRS references	Additional AU references to IFRS elements	AU Extension References	Not used in IFRS AU Taxonomy 2011
IFRS	7	Equity attributable to owners of parent [member]	member	IAS 1.106 Disclosure			
IFRS	8	Issued capital [member]	member	IAS 1.106 Disclosure			
IFRS	8	Share premium [member]	member	IAS 1.106 Disclosure			
IFRS	8	Treasury shares [member]	member	IAS 1.106 Disclosure			
IFRS	8	Other equity interest [member]	member	IAS 1.106 Disclosure			
IFRS	8	Other reserves [member]	member	IAS 1.106 Disclosure, IAS 1.79 b Disclosure			
IFRS	9	Revaluation surplus [member]	member	IAS 1.108 Example, IAS 16.39 Disclosure, IFRS 1.IG10 Disclosure			
IFRS	9	Reserve of exchange differences on translation [member]	member	IAS 1.108 Example, IAS 21.52 b Disclosure			
IFRS	9	Reserve of cash flow hedges [member]	member	IAS 1.108 Example			
IFRS	9	Reserve of hedges of net investment in foreign operations [member]	member	IAS 1.108 Example			
IFRS	9	Reserve of gains and losses on remeasuring available-for-sale financial assets [member]	member	Expiry date 2013-01-01 IAS 1.108 Example			
IFRS	9	Reserve of share-based payments [member]	member	IAS 1.108 Example			
IFRS	9	Amount recognised in other comprehensive income and accumulated in equity relating to non-current assets or disposal groups held for sale [member]	member	IFRS 5 - Example 12 Example, IFRS 5.38 Disclosure			
IFRS	9	Reserve of gains and losses from investments in equity instruments [member]	member	IAS 1.108 Example			
IFRS	9	Reserve of change in fair value of financial liability attributable to change in credit risk of liability [member]	member	Effective 2013-01-01 IAS 1.108 Example			
IFRS	9	Reserve for catastrophe [member]	member	IFRS 4.IG58 Disclosure			
IFRS	9	Reserve for equalisation [member]	member	IFRS 4.IG58 Disclosure			
IFRS	9	Reserve of discretionary participation features [member]	member	IFRS 4.IG22 f Disclosure			
IFRS	8	Retained earnings [member]	member	IAS 1.106 Disclosure, IAS 1.108 Example			
IFRS	7	Non-controlling interests [member]	member	IAS 1.106 Disclosure			
IFRS	5	Retrospective application and retrospective restatement [axis]	axis	IAS 1.106 b Disclosure, IAS 8.28 f (i) Disclosure, IAS 8.29 c (i) Disclosure, IAS 8.49 b (i) Disclosure			
IFRS	6	Currently stated [member]	member [default]	IAS 1.106 b Disclosure, IAS 1.20 d Common practice, IAS 8.28 f (i) Disclosure, IAS 8.29 c (i) Disclosure, IAS 8.49 b Disclosure			
IFRS	7	Previously stated [member]	member	IAS 1.106 b Disclosure, IAS 8.28 f (i) Disclosure, IAS 8.29 c (i) Disclosure, IAS 8.49 b (i) Disclosure			
IFRS	7	Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]	member	IAS 1.106 b Disclosure, IAS 8.28 f (i) Disclosure, IAS 8.29 c (i) Disclosure, IAS 8.49 b (i) Disclosure			
IFRS	8	Increase (decrease) due to changes in accounting policy [member]	member	IAS 8.28 f (i) Disclosure, IAS 8.29 c (i) Disclosure			
IFRS	9	Increase (decrease) due to changes in accounting policy required by IFRSs [member]	member	IAS 8.28 f (i) Disclosure, IAS 8.28 g Disclosure			
IFRS	9	Increase (decrease) due to voluntary changes in accounting policy [member]	member	IAS 8.29 c (i) Disclosure, IAS 8.29 d Disclosure			
IFRS	8	Increase (decrease) due to corrections of prior period errors [member]	member	IAS 8.49 b (i) Disclosure, IAS 8.49 c Disclosure			
IFRS	4	Statement of changes in equity [line items]	line items				
IFRS	5	Equity at beginning of period	Xinstant, credit	IAS 1.55 Disclosure, IAS 1.78 e Disclosure, IFRS 1.24 a Disclosure, IFRS 1.32 a (i) Disclosure			
IFRS	5	Changes in equity [abstract]					
IFRS	6	Comprehensive income [abstract]					
IFRS	7	Profit (loss)	Xduration, credit	IAS 1.106 d (i) Disclosure, IAS 1.82 f Disclosure, IAS 28.37 b Disclosure, IAS 28.37 i Disclosure, IAS 7.18 b Disclosure, IFRS 1.24 b Disclosure, IFRS 1.32 a (ii) Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure			
IFRS	7	Other comprehensive income	Xduration, credit	IAS 1.106 d (ii) Disclosure, IAS 1.91 a Disclosure			
IFRS	7	Total comprehensive income	Xduration, credit	IAS 1.106 a Disclosure, IAS 1.82 i Disclosure, IFRS 1.24 b Disclosure, IFRS 1.32 a (ii) Disclosure			
IFRS	6	Issue of equity	Xduration, credit	IAS 1.106 d (iii) Disclosure			
IFRS	6	Dividends recognised as distributions to owners	(X)duration, debit	IAS 1.107 Disclosure			
IFRS	6	Increase through other contributions by owners	Xduration, credit	IAS 1.106 d (iii) Disclosure			
IFRS	6	Decrease through other distributions to owners	(X)duration, debit	IAS 1.106 d (iii) Disclosure			
IFRS	6	Increase (decrease) through transfers and other changes, equity	Xduration, credit	IAS 1.106 d Disclosure			
IFRS	6	Increase (decrease) through treasury share transactions	Xduration, credit	IAS 1.109 Disclosure			
IFRS	6	Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control	Xduration, credit	IAS 1.106 d (iii) Disclosure			
IFRS	6	Increase (decrease) through share-based payment transactions	Xduration, credit	IAS 1.106 d (iii) Disclosure			
IFRS	6	Total increase (decrease) in equity	Xduration, credit	IAS 1.106 d Disclosure			
IFRS	5	Equity at end of period	Xinstant, credit	IAS 1.55 Disclosure, IAS 1.78 e Disclosure, IFRS 1.24 a Disclosure, IFRS 1.32 a (i) Disclosure			
AU	2	Disclosure of consolidated and separate financial statements [table]	table			ASIC CO10/654	
IFRS	3	Consolidated and separate financial statements [axis]	axis	IAS 27.4 Disclosure	ASIC CO10/654		
IFRS	4	Consolidated [member]	member [default]	IAS 27 - Disclosure Disclosure			
IFRS	5	Separate [member]	member	IAS 27 - Disclosure Disclosure			
IFRS		IAS 26					
IFRS	0	[710000] Statement of changes in net assets available for benefits					
IFRS	1	Statement of changes in net assets available for benefits [abstract]					Not used
IFRS	2	Assets of benefit plan	Xinstant, debit	IAS 26.35 a (i) Disclosure			Not used
IFRS	2	Description of basis of valuation of assets available for benefits	text	IAS 26.35 a (ii) Disclosure			Not used
IFRS	2	Explanation of details of investment exceeding either five per cent of net assets available for benefits or five per cent of any class or type of security	text	IAS 26.35 a (iii) Disclosure			Not used
IFRS	2	Explanation of details of any investment in employer	text	IAS 26.35 a (iv) Disclosure			Not used
IFRS	2	Liabilities other than actuarial present value of promised retirement benefits	Xinstant, credit	IAS 26.35 a (v) Disclosure			Not used
IFRS	2	Reconciliation of changes in net assets available for benefits [abstract]					Not used

IFRS /AU	Level	Element label names	Type	IFRS references	Additional AU references to IFRS elements	AU Extension References	Not used in IFRS AU Taxonomy 2011
IFRS	3	Net assets available for benefits at beginning of period	Xinstant, credit	IAS 26.35 a Disclosure			Not used
IFRS	3	Changes in net assets available for benefits [abstract]					Not used
IFRS	4	Employer contributions	Xduration, credit	IAS 26.35 b (i) Disclosure			Not used
IFRS	4	Employee contributions	Xduration, credit	IAS 26.35 b (ii) Disclosure			Not used
IFRS	4	Investment income	Xduration, credit	IAS 26.35 b (iii) Disclosure			Not used
IFRS	4	Other income	Xduration, credit	IAS 1.102 Example, IAS 1.103 Example, IAS 26.35 b (iv) Disclosure			Not used
IFRS	4	Benefits paid or payable	(X)duration, debit	IAS 26.35 b (v) Disclosure			Not used
IFRS	4	Administrative expenses	(X)duration, debit	IAS 1.103 Example, IAS 1.99 Disclosure, IAS 26.35 b (vi) Disclosure			Not used
IFRS	4	Other expense	(X)duration, debit	IAS 1.103 Example, IAS 1.99 Disclosure, IAS 26.35 b (vii) Disclosure			Not used
IFRS	4	Tax income (expense)	(X)duration, debit	IAS 12.79 Disclosure, IAS 12.81 c (i) Disclosure, IAS 12.81 c (ii) Disclosure, IAS 1.82 d Disclosure, IAS 26.35 b (viii) Disclosure, IFRS 8.23 h Disclosure			Not used
IFRS	4	Profit (loss) on disposal of investments and changes in value of investments	Xduration, credit	IAS 26.35 b (ix) Disclosure			Not used
IFRS	4	Transfers from (to) other retirement benefit plans	Xduration, credit	IAS 26.35 b (x) Disclosure			Not used
IFRS	4	Total increase (decrease) in net assets available for benefits	Xduration, credit	IAS 26.35 b Disclosure			Not used
IFRS	3	Net assets available for benefits at end of period	Xinstant, credit	IAS 26.35 a Disclosure			Not used
IFRS	2	Description of funding policy	text	IAS 26.35 c Disclosure			Not used
IFRS	2	Actuarial present value of promised retirement benefits	Xinstant, credit	IAS 26.35 d Disclosure			Not used
IFRS	2	Description of significant actuarial assumptions made and method used to calculate actuarial present value of promised retirement benefits	text	IAS 26.35 e Disclosure			Not used
IFRS	2	Description of retirement benefit plan	text	IAS 26.36 Disclosure			Not used
IFRS	3	Names of employers and employee groups covered	text	IAS 26.36 a Disclosure			Not used
IFRS	3	Number of participants of retirement benefit plan receiving benefits	X.XX	IAS 26.36 b Disclosure			Not used
IFRS	3	Number of other participants of retirement benefit plan	X.XX	IAS 26.36 b Disclosure			Not used
IFRS	3	Description of type of retirement benefit plan	text	IAS 26.36 c Disclosure			Not used
IFRS	3	Explanation of whether participants contribute to retirement benefit plan	text	IAS 26.36 d Disclosure			Not used
IFRS	3	Description of retirement benefits promised to participants	text	IAS 26.36 e Disclosure			Not used
IFRS	3	Description of any retirement benefit plan termination terms	text	IAS 26.36 f Disclosure			Not used
IFRS	3	Explanation of changes in description of retirement benefit plan	text	IAS 26.36 g Disclosure			Not used
IFRS	0	[800100] Notes - Subclassifications of assets, liabilities and equities					
AU	1	Disclosure of consolidated and separate financial statements [abstract]					
AU	2	Disclosure of consolidated and separate financial statements [line items]					
IFRS	3	Subclassifications of assets, liabilities and equities [abstract]					
IFRS	4	Property, plant and equipment [abstract]					
IFRS	5	Land and buildings [abstract]					
IFRS	6	Land	Xinstant, debit	IAS 16.37 a Example			
IFRS	6	Buildings	Xinstant, debit	IAS 16.37 Common practice			
IFRS	6	Total land and buildings	Xinstant, debit	IAS 16.37 b Example			
IFRS	5	Machinery	Xinstant, debit	IAS 16.37 c Example			
IFRS	5	Vehicles [abstract]					
IFRS	6	Ships	Xinstant, debit	IAS 16.37 d Example			
IFRS	6	Aircraft	Xinstant, debit	IAS 16.37 e Example			
IFRS	6	Motor vehicles	Xinstant, debit	IAS 16.37 f Example			
IFRS	6	Total vehicles	Xinstant, debit	IAS 16.37 Common practice			
IFRS	5	Fixtures and fittings	Xinstant, debit	IAS 16.37 g Example			
IFRS	5	Office equipment	Xinstant, debit	IAS 16.37 h Example			
IFRS	5	Tangible exploration and evaluation assets	Xinstant, debit	IFRS 6.25 Disclosure			
IFRS	5	Construction in progress	Xinstant, debit	IAS 16.37 Common practice			
IFRS	5	Other property, plant and equipment	Xinstant, debit	IAS 16.37 Common practice			
IFRS	5	Total property, plant and equipment	Xinstant, debit	IAS 1.54 a Disclosure, IAS 16.73 e Disclosure			
IFRS	4	Intangible assets and goodwill [abstract]					
IFRS	5	Intangible assets other than goodwill [abstract]					
IFRS	6	Brand names	Xinstant, debit	IAS 38.119 a Common practice			
IFRS	6	Intangible exploration and evaluation assets	Xinstant, debit	IAS 38.119 Common practice, IFRS 6.25 Disclosure			
IFRS	6	Mastheads and publishing titles	Xinstant, debit	IAS 38.119 b Common practice			
IFRS	6	Computer software	Xinstant, debit	IAS 38.119 c Common practice			
IFRS	6	Licences and franchises	Xinstant, debit	IAS 38.119 d Common practice			
IFRS	6	Copyrights, patents and other industrial property rights, service and operating rights	Xinstant, debit	IAS 38.119 e Common practice			
IFRS	6	Recipes, formulae, models, designs and prototypes	Xinstant, debit	IAS 38.119 f Common practice			
IFRS	6	Intangible assets under development	Xinstant, debit	IAS 38.119 g Common practice			

IFRS /AU	Level	Element label names	Type	IFRS references	Additional AU references to IFRS elements	AU Extension References	Not used in IFRS AU Taxonomy 2011
IFRS	6	Other intangible assets	Xinstant, debit	IAS 38.119 Common practice			
IFRS	6	Total intangible assets other than goodwill	Xinstant, debit	IAS 1.54 c Disclosure, IAS 36.134 b Disclosure, IAS 36.135 b Disclosure, IAS 38.118 e Disclosure			
IFRS	5	Goodwill	Xinstant, debit	IAS 1.54 c Disclosure, IAS 36.134 a Disclosure, IAS 36.135 a Disclosure, IFRS 3.B67 d Disclosure			
IFRS	5	Total intangible assets and goodwill	Xinstant, debit	IAS 1.55 Common practice			
IFRS	4	Investments in subsidiaries, joint ventures and associates [abstract]					
IFRS	5	Investments in subsidiaries	Xinstant, debit	IAS 27.38 Disclosure			
IFRS	5	Investments in joint ventures	Xinstant, debit	IAS 27.38 Disclosure			
IFRS	5	Investments in associates	Xinstant, debit	IAS 27.38 Disclosure			
IFRS	5	Total investments in subsidiaries, joint ventures and associates	Xinstant, debit	IAS 1.55 Common practice			
IFRS	4	Trade and other non-current receivables [abstract]					
IFRS	5	Non-current trade receivables	Xinstant, debit	IAS 1.78 b Example			
IFRS	5	Non-current receivables due from related parties	Xinstant, debit	IAS 1.78 b Example			
IFRS	5	Non-current prepayments	Xinstant, debit	IAS 1.78 b Example			
IFRS	5	Other non-current receivables	Xinstant, debit	IAS 1.78 b Example			
IFRS	5	Total trade and other non-current receivables	Xinstant, debit	IAS 1.54 h Disclosure, IAS 1.78 b Disclosure			
IFRS	4	Trade and other current receivables [abstract]					
IFRS	5	Current trade receivables	Xinstant, debit	IAS 1.68 Example, IAS 1.78 b Example			
IFRS	5	Current receivables due from related parties	Xinstant, debit	IAS 1.78 b Example			
IFRS	5	Current prepayments	Xinstant, debit	IAS 1.78 b Example			
IFRS	5	Other current receivables	Xinstant, debit	IAS 1.78 b Example			
IFRS	5	Total trade and other current receivables	Xinstant, debit	IAS 1.54 h Disclosure, IAS 1.78 b Disclosure			
IFRS	4	Trade and other receivables [abstract]					
IFRS	5	Trade receivables	Xinstant, debit	IAS 1.78 b Example			
IFRS	5	Receivables due from related parties	Xinstant, debit	IAS 1.78 b Example			
IFRS	5	Prepayments	Xinstant, debit	IAS 1.78 b Example			
IFRS	5	Other receivables	Xinstant, debit	IAS 1.78 b Example			
IFRS	5	Total trade and other receivables	Xinstant, debit	IAS 1.54 h Disclosure, IAS 1.78 b Disclosure			
IFRS	4	Categories of non-current financial assets [abstract]					
IFRS	5	Non-current financial assets at fair value through profit or loss [abstract]					
IFRS	6	Non-current financial assets at fair value through profit or loss, designated upon initial recognition	Xinstant, debit	IFRS 7.8 a Disclosure			
IFRS	6	Non-current financial assets at fair value through profit or loss, classified as held for trading	Xinstant, debit	Expiry date 2013-01-01 IFRS 7.8 a Disclosure			
IFRS	6	Non-current financial assets at fair value through profit or loss, mandatorily measured at fair value	Xinstant, debit	Effective 2013-01-01 IFRS 7.8 a Disclosure			
IFRS	6	Total non-current financial assets at fair value through profit or loss	Xinstant, debit	IFRS 7.8 a Disclosure			
IFRS	5	Non-current financial assets available-for-sale	Xinstant, debit	Expiry date 2013-01-01 IFRS 7.8 d Disclosure			
IFRS	5	Non-current held-to-maturity investments	Xinstant, debit	Expiry date 2013-01-01 IFRS 7.8 b Disclosure			
IFRS	5	Non-current loans and receivables	Xinstant, debit	Expiry date 2013-01-01 IFRS 7.8 c Disclosure			
IFRS	5	Non-current financial assets at fair value through other comprehensive income	Xinstant, debit	Effective 2013-01-01 IFRS 7.8 h Disclosure			
IFRS	5	Non-current financial assets at amortised cost	Xinstant, debit	Effective 2013-01-01 IFRS 7.8 f Disclosure			
IFRS	5	Total non-current financial assets	Xinstant, debit	IFRS 7.25 Disclosure			
IFRS	4	Categories of current financial assets [abstract]					
IFRS	5	Current financial assets at fair value through profit or loss [abstract]					
IFRS	6	Current financial assets at fair value through profit or loss, designated upon initial recognition	Xinstant, debit	IFRS 7.8 a Disclosure			
IFRS	6	Current financial assets at fair value through profit or loss, classified as held for trading	Xinstant, debit	Expiry date 2013-01-01 IFRS 7.8 a Disclosure			
IFRS	6	Current financial assets at fair value through profit or loss, mandatorily measured at fair value	Xinstant, debit	Effective 2013-01-01 IFRS 7.8 a Disclosure			
IFRS	6	Total current financial assets at fair value through profit or loss	Xinstant, debit	IFRS 7.8 a Disclosure			
IFRS	5	Current financial assets available-for-sale	Xinstant, debit	Expiry date 2013-01-01 IFRS 7.8 d Disclosure			
IFRS	5	Current held-to-maturity investments	Xinstant, debit	Expiry date 2013-01-01 IFRS 7.8 b Disclosure			
IFRS	5	Current loans and receivables	Xinstant, debit	Expiry date 2013-01-01 IFRS 7.8 c Disclosure			
IFRS	5	Current financial assets at fair value through other comprehensive income	Xinstant, debit	Effective 2013-01-01 IFRS 7.8 h Disclosure			
IFRS	5	Current financial assets at amortised cost	Xinstant, debit	Effective 2013-01-01 IFRS 7.8 f Disclosure			
IFRS	5	Total current financial assets	Xinstant, debit	IFRS 7.25 Disclosure			
IFRS	4	Categories of financial assets [abstract]					
IFRS	5	Financial assets at fair value through profit or loss [abstract]					
IFRS	6	Financial assets at fair value through profit or loss, designated upon initial recognition	Xinstant, debit	IFRS 7.8 a Disclosure			

IFRS /AU	Level	Element label names	Type	IFRS references	Additional AU references to IFRS elements	AU Extension References	Not used in IFRS AU Taxonomy 2011
IFRS	6	Financial assets at fair value through profit or loss, classified as held for trading	Xinstant, debit	Expiry date 2013-01-01 IFRS 7.8 a Disclosure			
IFRS	6	Financial assets at fair value through profit or loss, mandatorily measured at fair value	Xinstant, debit	Effective 2013-01-01 IFRS 7.8 a Disclosure			
IFRS	6	Total financial assets at fair value through profit or loss	Xinstant, debit	IFRS 7.8 a Disclosure			
IFRS	5	Financial assets available-for-sale	Xinstant, debit	Expiry date 2013-01-01 IFRS 7.8 d Disclosure			
IFRS	5	Held-to-maturity investments	Xinstant, debit	Expiry date 2013-01-01 IFRS 7.8 b Disclosure			
IFRS	5	Loans and receivables	Xinstant, debit	Expiry date 2013-01-01 IFRS 7.8 c Disclosure			
IFRS	5	Financial assets at fair value through other comprehensive income	Xinstant, debit	Effective 2013-01-01 IFRS 7.8 h Disclosure			
IFRS	5	Financial assets at amortised cost	Xinstant, debit	Effective 2013-01-01 IFRS 7.8 f Disclosure			
IFRS	5	Total financial assets	Xinstant, debit	IFRS 7.25 Disclosure			
IFRS	4	Classes of inventories [abstract]					
IFRS	5	Raw materials	Xinstant, debit	IAS 2.37 Common practice			
IFRS	5	Merchandise	Xinstant, debit	IAS 2.37 Common practice			
IFRS	5	Production supplies	Xinstant, debit	IAS 2.37 Common practice			
IFRS	5	Work in progress	Xinstant, debit	IAS 2.37 Common practice			
IFRS	5	Finished goods	Xinstant, debit	IAS 2.37 Common practice			
IFRS	5	Other inventories	Xinstant, debit	IAS 2.37 Common practice			
IFRS	5	Total current inventories	Xinstant, debit	IAS 1.54 g Disclosure, IAS 1.68 Example, IAS 2.36 b Disclosure			
IFRS	4	Cash and cash equivalents [abstract]					
IFRS	5	Cash [abstract]					
IFRS	6	Cash on hand	Xinstant, debit	IAS 7.45 Common practice			
IFRS	6	Balances with banks	Xinstant, debit	IAS 7.45 Common practice			
IFRS	6	Other demand deposits	Xinstant, debit	IAS 7.45 Common practice			
IFRS	6	Total cash	Xinstant, debit	IAS 7.45 Common practice			
IFRS	5	Cash equivalents [abstract]					
IFRS	6	Short-term deposits, classified as cash equivalents	Xinstant, debit	IAS 7.45 Common practice			
IFRS	6	Short-term investments, classified as cash equivalents	Xinstant, debit	IAS 7.45 Common practice			
IFRS	6	Other banking arrangements, classified as cash equivalents	Xinstant, debit	IAS 7.45 Common practice			
IFRS	6	Total cash equivalents	Xinstant, debit	IAS 7.45 Common practice			
IFRS	5	Other cash and cash equivalents	Xinstant, debit	IAS 7.45 Common practice			
IFRS	5	Total cash and cash equivalents	Xinstant, debit	IAS 1.54 i Disclosure, IAS 7.45 Disclosure			
IFRS	4	Non-current assets or disposal groups classified as held for sale or as held for distribution to owners [abstract]					
IFRS	5	Non-current assets or disposal groups classified as held for sale	Xinstant, debit	IFRS 5.38 Disclosure			
IFRS	5	Non-current assets or disposal groups classified as held for distribution to owners	Xinstant, debit	IFRS 5.38 Disclosure, IFRS 5.5A Disclosure			
IFRS	5	Total non-current assets or disposal groups classified as held for sale or as held for distribution to owners	Xinstant, debit	IAS 1.54 j Disclosure			
IFRS	4	Classes of other provisions [abstract]					
IFRS	5	Warranty provision [abstract]					
IFRS	6	Non-current warranty provision	Xinstant, credit	IAS 37 - Example 1 Warranties Example			
IFRS	6	Current warranty provision	Xinstant, credit	IAS 37 - Example 1 Warranties Example			
IFRS	6	Total warranty provision	Xinstant, credit	IAS 37 - Example 1 Warranties Example			
IFRS	5	Restructuring provision [abstract]					
IFRS	6	Non-current restructuring provision	Xinstant, credit	IAS 37.70 Example			
IFRS	6	Current restructuring provision	Xinstant, credit	IAS 37.70 Example			
IFRS	6	Total restructuring provision	Xinstant, credit	IAS 37.70 Example			
IFRS	5	Legal proceedings provision [abstract]					
IFRS	6	Non-current legal proceedings provision	Xinstant, credit	IAS 37 - Example 10 A court case Example			
IFRS	6	Current legal proceedings provision	Xinstant, credit	IAS 37 - Example 10 A court case Example			
IFRS	6	Total legal proceedings provision	Xinstant, credit	IAS 37 - Example 10 A court case Example			
IFRS	5	Refunds provision [abstract]					
IFRS	6	Non-current refunds provision	Xinstant, credit	IAS 37 - Example 4 Refunds policy Example			
IFRS	6	Current refunds provision	Xinstant, credit	IAS 37 - Example 4 Refunds policy Example			
IFRS	6	Total refunds provision	Xinstant, credit	IAS 37 - Example 4 Refunds policy Example			
IFRS	5	Onerous contracts provision [abstract]					
IFRS	6	Non-current onerous contracts provision	Xinstant, credit	IAS 37 - Example 8 An onerous contract Example			

IFRS /AU	Level	Element label names	Type	IFRS references	Additional AU references to IFRS elements	AU Extension References	Not used in IFRS AU Taxonomy 2011
IFRS	6	Current onerous contracts provision	Xinstant, credit	IAS 37 - Example 8 An onerous contract Example			
IFRS	6	Total onerous contracts provision	Xinstant, credit	IAS 37 - Example 8 An onerous contract Example			
IFRS	5	Provision for decommissioning, restoration and rehabilitation costs [abstract]					
IFRS	6	Non-current provision for decommissioning, restoration and rehabilitation costs	Xinstant, credit	IAS 37 - D Examples: disclosures Example			
IFRS	6	Current provision for decommissioning, restoration and rehabilitation costs	Xinstant, credit	IAS 37 - D Examples: disclosures Example			
IFRS	6	Total provision for decommissioning, restoration and rehabilitation costs	Xinstant, credit	IAS 37 - D Examples: disclosures Example			
IFRS	5	Miscellaneous other provisions [abstract]					
IFRS	6	Non-current miscellaneous other provisions	Xinstant, credit	IAS 1.78 d Common practice			
IFRS	6	Current miscellaneous other provisions	Xinstant, credit	IAS 1.78 d Common practice			
IFRS	6	Total miscellaneous other provisions	Xinstant, credit	IAS 1.78 d Common practice			
IFRS	5	Other provisions [abstract]					
IFRS	6	Other non-current provisions	Xinstant, credit	IAS 1.78 d Disclosure			
IFRS	6	Other current provisions	Xinstant, credit	IAS 1.78 d Disclosure			
IFRS	6	Total other provisions	Xinstant, credit	IAS 1.78 d Disclosure, IAS 37.84 a Disclosure			
IFRS	4	Borrowings [abstract]					
IFRS	5	Non-current borrowings	Xinstant, credit	IAS 1.55 Common practice			
IFRS	5	Current borrowings and current portion of non-current borrowings [abstract]					
IFRS	6	Current borrowings	Xinstant, credit	IAS 1.55 Common practice			
IFRS	6	Current portion of non-current borrowings	Xinstant, credit	IAS 1.55 Common practice			
IFRS	6	Total current borrowings and current portion of non-current borrowings	Xinstant, credit	IAS 1.55 Common practice			
IFRS	5	Total borrowings	Xinstant, credit	IAS 1.55 Common practice			
IFRS	4	Trade and other non-current payables [abstract]					
IFRS	5	Non-current trade payables	Xinstant, credit	IAS 1.78 Common practice			
IFRS	5	Non-current payables to related parties	Xinstant, credit	IAS 1.78 Common practice			
IFRS	5	Deferred income classified as non-current	Xinstant, credit	IAS 1.78 Common practice			
IFRS	5	Accruals classified as non-current	Xinstant, credit	IAS 1.78 Common practice			
IFRS	5	Total trade and other non-current payables	Xinstant, credit	IAS 1.54 k Disclosure			
IFRS	4	Trade and other current payables [abstract]					
IFRS	5	Current trade payables	Xinstant, credit	IAS 1.70 Example, IAS 1.78 Common practice			
IFRS	5	Current payables to related parties	Xinstant, credit	IAS 1.78 Common practice			
IFRS	5	Deferred income classified as current	Xinstant, credit	IAS 1.78 Common practice			
IFRS	5	Accruals classified as current	Xinstant, credit	IAS 1.78 Common practice			
IFRS	5	Total trade and other current payables	Xinstant, credit	IAS 1.54 k Disclosure			
IFRS	4	Trade and other payables [abstract]					
IFRS	5	Trade payables	Xinstant, credit	IAS 1.78 Common practice			
IFRS	5	Payables to related parties	Xinstant, credit	IAS 1.78 Common practice			
IFRS	5	Deferred income	Xinstant, credit	IAS 1.78 Common practice			
IFRS	5	Accruals	Xinstant, credit	IAS 1.78 Common practice			
IFRS	5	Total trade and other payables	Xinstant, credit	IAS 1.54 k Disclosure			
IFRS	4	Categories of non-current financial liabilities [abstract]					
IFRS	5	Non-current financial liabilities at fair value through profit or loss [abstract]					
IFRS	6	Non-current financial liabilities at fair value through profit or loss, classified as held for trading	Xinstant, credit	IFRS 7.8 e Disclosure			
IFRS	6	Non-current financial liabilities at fair value through profit or loss, designated upon initial recognition	Xinstant, credit	IFRS 7.8 e Disclosure			
IFRS	6	Total non-current financial liabilities at fair value through profit or loss	Xinstant, credit	IFRS 7.8 e Disclosure			
IFRS	5	Non-current financial liabilities at amortised cost	Xinstant, credit	Expiry date 2013-01-01 IFRS 7.8 f Disclosure, Effective 2013-01-01 IFRS 7.8 g Disclosure			
IFRS	5	Total non-current financial liabilities	Xinstant, credit	IFRS 7.25 Disclosure			
IFRS	4	Categories of current financial liabilities [abstract]					
IFRS	5	Current financial liabilities at fair value through profit or loss [abstract]					
IFRS	6	Current financial liabilities at fair value through profit or loss, classified as held for trading	Xinstant, credit	IFRS 7.8 e Disclosure			
IFRS	6	Current financial liabilities at fair value through profit or loss, designated upon initial recognition	Xinstant, credit	IFRS 7.8 e Disclosure			
IFRS	6	Total current financial liabilities at fair value through profit or loss	Xinstant, credit	IFRS 7.8 e Disclosure			
IFRS	5	Current financial liabilities at amortised cost	Xinstant, credit	Expiry date 2013-01-01 IFRS 7.8 f Disclosure, Effective 2013-01-01 IFRS 7.8 g Disclosure			
IFRS	5	Total current financial liabilities	Xinstant, credit	IFRS 7.25 Disclosure			
IFRS	4	Categories of financial liabilities [abstract]					
IFRS	5	Financial liabilities at fair value through profit or loss [abstract]					

IFRS /AU	Level	Element label names	Type	IFRS references	Additional AU references to IFRS elements	AU Extension References	Not used in IFRS AU Taxonomy 2011
IFRS	6	Financial liabilities at fair value through profit or loss that meet definition of held for trading	Xinstant, credit	IFRS 7.8 e Disclosure			
IFRS	6	Financial liabilities at fair value through profit or loss, designated upon initial recognition	Xinstant, credit	IFRS 7.8 e Disclosure			
IFRS	6	Total financial liabilities at fair value through profit or loss	Xinstant, credit	IFRS 7.8 e Disclosure			
IFRS	5	Financial liabilities at amortised cost	Xinstant, credit	Expiry date 2013-01-01 IFRS 7.8 f Disclosure, Effective 2013-01-01 IFRS 7.8 g Disclosure			
IFRS	5	Total financial liabilities	Xinstant, credit	IFRS 7.25 Disclosure			
IFRS	4	Other reserves [abstract]					
IFRS	5	Revaluation surplus	Xinstant, credit	IAS 16.39 Disclosure, IAS 38.85 Disclosure			
IFRS	5	Reserve of exchange differences on translation	Xinstant, credit	IAS 21.52 b Disclosure			
IFRS	5	Reserve of cash flow hedges	Xinstant, credit	IAS 1.78 e Common practice			
IFRS	5	Reserve of hedges of net investment in foreign operations	Xinstant, credit	IAS 1.78 e Common practice			
IFRS	5	Reserve of gains and losses on remeasuring available-for-sale financial assets	Xinstant, credit	Expiry date 2013-01-01 IAS 1.78 e Common practice			
IFRS	5	Reserve of share-based payments	Xinstant, credit	IAS 1.78 e Common practice			
IFRS	5	Amount recognised in other comprehensive income and accumulated in equity relating to non-current assets or disposal groups held for sale	Xinstant, credit	IFRS 5 - Example 12 Example, IFRS 5.38 Disclosure			
IFRS	5	Reserve of gains and losses from investments in equity instruments	Xinstant, credit	IAS 1.78 e Common practice			
IFRS	5	Reserve of change in fair value of financial liability attributable to change in credit risk of liability	Xinstant, credit	IAS 1.78 e Common practice			
IFRS	5	Reserve for catastrophe	Xinstant, credit	IFRS 4.IG58 Disclosure			
IFRS	5	Reserve for equalisation	Xinstant, credit	IFRS 4.IG58 Disclosure			
IFRS	5	Reserve of discretionary participation features	Xinstant, credit	IFRS 4.IG22 f Disclosure			
IFRS	5	Total other reserves	Xinstant, credit	IAS 1.78 e Example			
IFRS	4	Net assets (liabilities) [abstract]					
IFRS	5	Assets	Xinstant, debit	IAS 1.55 Disclosure, IAS 28.37 b Disclosure, IAS 28.37 i Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 c Disclosure			
IFRS	5	Liabilities	(X)instant, credit	IAS 1.55 Disclosure, IAS 28.37 b Disclosure, IAS 28.37 i Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 d Disclosure			
IFRS	5	Net assets (liabilities)	Xinstant, debit	IFRS 1.IG63 Example			
AU	2	Disclosure of consolidated and separate financial statements [table]	table			ASIC CO10/654	
IFRS	3	Consolidated and separate financial statements [axis]	axis	IAS 27.4 Disclosure	ASIC CO10/654		
IFRS	4	Consolidated [member]	member [default]	IAS 27 - Disclosure Disclosure			
IFRS	5	Separate [member]	member	IAS 27 - Disclosure Disclosure			
IFRS	0	[800200] Notes - Analysis of income and expense					
AU	1	Disclosure of consolidated and separate financial statements [abstract]					
AU	2	Disclosure of consolidated and separate financial statements [line items]					
IFRS	3	Analysis of income and expense [abstract]					
IFRS	4	Revenue [abstract]					
IFRS	5	Revenue from sale of goods	Xduration, credit	IAS 18.35 b (i) Disclosure			
IFRS	5	Revenue from rendering of services	Xduration, credit	IAS 18.35 b (ii) Disclosure			
IFRS	5	Revenue from construction contracts	Xduration, credit	IAS 11.39 a Disclosure, IAS 18.35 b Disclosure, IFRIC 15.20 b Disclosure			
IFRS	5	Royalty income	Xduration, credit	IAS 18.35 b (iv) Disclosure			
IFRS	5	Interest income	Xduration, credit	IAS 18.35 b (iii) Disclosure, IFRS 8.23 c Disclosure, IFRS 8.28 e Disclosure			
IFRS	5	Dividend income	Xduration, credit	IAS 18.35 b (v) Disclosure			
IFRS	5	Other revenue	Xduration, credit	IAS 18.35 b Disclosure			
IFRS	5	Total revenue	Xduration, credit	IAS 1.102 Example, IAS 1.103 Example, IAS 1.82 a Disclosure, IAS 18.35 b Disclosure, IAS 28.37 b Disclosure, IAS 28.37 i Disclosure, IAS 31.56 Disclosure, IFRS 8.23 a Disclosure, IFRS 8.28 a Disclosure, IFRS 8.32 Disclosure, IFRS 8.33 a Disclosure, IFRS 8.34 Disclosure			
IFRS	4	Revenue arising from exchanges of goods or services [abstract]					
IFRS	5	Revenue arising from exchanges of goods or services, sale of goods	Xduration, credit	IAS 18.35 c Disclosure			
IFRS	5	Revenue arising from exchanges of goods or services, rendering of services	Xduration, credit	IAS 18.35 c Disclosure			
IFRS	5	Revenue arising from exchanges of goods or services, construction contracts	Xduration, credit	IAS 18.35 c Disclosure			
IFRS	5	Income arising from exchanges of goods or services, royalties	Xduration, credit	IAS 18.35 c Disclosure			
IFRS	5	Income arising from exchanges of goods or services, interest	Xduration, credit	IAS 18.35 c Disclosure			
IFRS	5	Income arising from exchanges of goods or services, dividends	Xduration, credit	IAS 18.35 c Disclosure			
IFRS	5	Revenue arising from exchanges of goods or services, other revenue	Xduration, credit	IAS 18.35 c Disclosure			
IFRS	5	Total revenue arising from exchanges of goods or services	Xduration, credit	IAS 18.35 c Disclosure			
IFRS	4	Material income and expense [abstract]					
IFRS	5	Write-downs (reversals of write-downs) of inventories [abstract]					
IFRS	6	Inventory write-down	Xduration, debit	IAS 1.98 a Disclosure, IAS 2.36 e Disclosure			

IFRS /AU	Level	Element label names	Type	IFRS references	Additional AU references to IFRS elements	AU Extension References	Not used in IFRS AU Taxonomy 2011
IFRS	6	Reversal of inventory write-down	(X)duration, credit	IAS 1.98 a Disclosure, IAS 2.36 f Disclosure			
IFRS	6	Net write-downs (reversals of write-downs) of inventories	Xduration, debit	IAS 1.98 a Disclosure			
IFRS	5	Write-downs (reversals of write-downs) of property, plant and equipment [abstract]	Xduration				
IFRS	6	Impairment loss recognised in profit or loss, property, plant and equipment	Xduration	IAS 16.73 e (v) Disclosure, IAS 1.98 a Disclosure			
IFRS	6	Reversal of impairment loss recognised in profit or loss, property, plant and equipment	(X)duration	IAS 16.73 e (vi) Disclosure, IAS 1.98 a Disclosure			
IFRS	6	Net write-downs (reversals of write-downs) of property, plant and equipment	Xduration, debit	IAS 1.98 a Disclosure			
IFRS	5	Expense of restructuring activities	Xduration, debit	IAS 1.98 b Disclosure			
IFRS	5	Reversal of provisions for cost of restructuring	Xduration, credit	IAS 1.98 b Disclosure			
IFRS	5	Gains (losses) on disposals of property, plant and equipment [abstract]					
IFRS	6	Gains on disposals of property, plant and equipment	Xduration, credit	IAS 1.98 c Disclosure			
IFRS	6	Losses on disposals of property, plant and equipment	(X)duration, debit	IAS 1.98 c Disclosure			
IFRS	6	Net gains (losses) on disposals of property, plant and equipment	Xduration, credit	IAS 1.98 c Disclosure			
IFRS	5	Gains (losses) on disposals of investments [abstract]					
IFRS	6	Gains on disposals of investments	Xduration, credit	IAS 1.98 d Disclosure			
IFRS	6	Losses on disposals of investments	(X)duration, debit	IAS 1.98 d Disclosure			
IFRS	6	Net gains (losses) on disposals of investments	Xduration, credit	IAS 1.98 d Disclosure			
IFRS	5	Gains (losses) on disposals of other non-current assets	Xduration, credit	IAS 1.98 Disclosure			
IFRS	5	Gain (loss) arising from difference between carrying amount of financial liability extinguished and consideration paid	Xduration, credit	IFRIC 19.11 Disclosure			
IFRS	5	Expense (income) on discontinued operations	Xduration, debit	IAS 1.98 e Disclosure			
IFRS	5	Gains (losses) on litigation settlements [abstract]					
IFRS	6	Gains on litigation settlements	Xduration, credit	IAS 1.98 f Disclosure			
IFRS	6	Losses on litigation settlements	(X)duration, debit	IAS 1.98 f Disclosure			
IFRS	6	Net gains (losses) on litigation settlements	Xduration, credit	IAS 1.98 f Disclosure			
IFRS	5	Other reversals of provisions	Xduration, credit	IAS 1.98 g Disclosure			
IFRS	5	Income from continuing operations attributable to owners of parent	Xduration, credit	IFRS 5.33 d Disclosure			
IFRS	5	Income from discontinued operations attributable to owners of parent	Xduration, credit	IFRS 5.33 d Disclosure			
IFRS	5	Profit (loss) from continuing operations attributable to non-controlling interests	Xduration, credit	IFRS 5 - Example 11 Example			
IFRS	5	Profit (loss) from discontinued operations attributable to non-controlling interests	Xduration, credit	IFRS 5 - Example 11 Example			
IFRS	5	Gains (losses) from government grants	Xduration, credit	IAS 20.29 Example			
IFRS	5	Dividends classified as expense	Xduration, debit	IAS 32.40 Example			
IFRS	5	Research and development expense	Xduration, debit	IAS 38.126 Disclosure			
IFRS	4	Expenses by nature [abstract]					
IFRS	5	Raw materials and consumables used	Xduration, debit	IAS 1.102 Example, IAS 1.99 Disclosure			
IFRS	5	Classes of employee benefits expense [abstract]					
IFRS	6	Wages and salaries	Xduration, debit	IAS 19.8 Common practice			
IFRS	6	Social security contributions	Xduration, debit	IAS 19.8 Common practice			
IFRS	6	Other short-term employee benefits	Xduration, debit	IAS 19.8 Common practice			
IFRS	6	Post-employment benefit expense, defined contribution plans	Xduration, debit	IAS 19.46 Disclosure			
IFRS	6	Post-employment benefit expense, defined benefit plans	Xduration, debit	IAS 19.120A g Disclosure			
IFRS	6	Termination benefits expense	Xduration, debit	IAS 19.142 Disclosure			
IFRS	6	Other long-term benefits	Xduration, debit	IAS 19.131 Common practice			
IFRS	6	Other employee expense	Xduration, debit	IAS 19.4 Common practice			
IFRS	6	Total employee benefits expense	Xduration, debit	IAS 1.102 Example, IAS 1.104 Disclosure, IAS 1.99 Disclosure			
IFRS	5	Depreciation and amortisation expense	Xduration, debit	IAS 1.102 Example, IAS 1.104 Disclosure, IAS 1.99 Disclosure, IFRS 8.23 e Disclosure, IFRS 8.28 e Disclosure			
IFRS	5	Impairment loss (reversal of impairment loss) recognised in profit or loss	Xduration, debit	IAS 1.99 Disclosure			
IFRS	5	Other expenses	Xduration, debit	IAS 1.102 Example, IAS 1.99 Disclosure			
IFRS	5	Total expenses, by nature	Xduration, debit	IAS 1.99 Disclosure			
AU	2	Disclosure of consolidated and separate financial statements [table]	table			ASIC CO10/654	
IFRS	3	Consolidated and separate financial statements [axis]	axis	IAS 27.4 Disclosure	ASIC CO10/654		
IFRS	4	Consolidated [member]	member [default]	IAS 27 - Disclosure Disclosure			
IFRS	5	Separate [member]	member	IAS 27 - Disclosure Disclosure			
IFRS	0	[810000] Notes - Corporate information and statement of IFRS compliance					
AU	1	Disclosure of consolidated and separate financial statements [abstract]					
AU	2	Disclosure of consolidated and separate financial statements [line items]					
IFRS	3	Disclosure of notes and other explanatory information [text block]	text block	IAS 1.10 e Disclosure			

IFRS /AU	Level	Element label names	Type	IFRS references	Additional AU references to IFRS elements	AU Extension References	Not used in IFRS AU Taxonomy 2011
IFRS	4	Name of reporting entity or other means of identification	text	IAS 1.51 a Disclosure			
IFRS	4	Domicile of entity	text	IAS 1.138 a Disclosure			
IFRS	4	Legal form of entity	text	IAS 1.138 a Disclosure			
IFRS	4	Country of incorporation	text	IAS 1.138 a Disclosure			
IFRS	4	Address of entity's registered office	text	IAS 1.138 a Disclosure			
IFRS	4	Principal place of business	text	IAS 1.138 a Disclosure			
IFRS	4	Description of nature of entity's operations and principal activities	text	IAS 1.138 b Disclosure			
IFRS	4	Name of parent entity	text	IAS 1.138 c Disclosure, IAS 24.13 Disclosure			
IFRS	4	Name of ultimate parent of group	text	IAS 1.138 c Disclosure, IAS 24.13 Disclosure			
AU	4	Corporate directory	text				
IFRS	4	Length of life of limited life entity	text	IAS 1.138 d Disclosure			
IFRS	4	Statement of IFRS compliance	text	IAS 1.114 a Disclosure, IAS 1.16 Disclosure	AASB 101.Aus16.1		
AU	4	Statement of compliance with reduced disclosure requirements	text			AASB 101.RDR16.1	
AU	4	Disclosure of any other information required to give true and fair view [text block]	text block			AASB 101.15, AASB 101.Aus15.1	
AU	4	Statement of compliance with Australian Accounting Standards and other relevant statutory and other requirements if applicable	text			AASB 101.Aus15.2, AASB 101.Aus15.3	
AU	4	Statement of whether financial statements are general or special purpose financial statements	text			AASB 101.Aus15.4	
AU	4	Statement of IFRS compliance if it applies only to parent or consolidated financial statements and notes	text			AASB 101.Aus16.1	
AU	4	Disclosure of tax consolidation [text block]	text block			AASB Interpretation 1052.16	
IFRS	4	Management conclusion on fair presentation as consequence of departure	text	IAS 1.20 a Disclosure			Not used
IFRS	4	Explanation of departure from IFRS	text	IAS 1.20 b Disclosure, IAS 1.20 c Disclosure			Not used
IFRS	4	Explanation of financial effect of departure from IFRS	text	IAS 1.20 d Disclosure			Not used
IFRS	4	Explanation of nature of requirement in IFRS and conclusion why requirement is in conflict with objective of financial statements set out in Framework	text	IAS 1.23 a Disclosure			
IFRS	4	Explanation of adjustments that would be necessary to achieve fair presentation	text	IAS 1.23 b Disclosure			
IFRS	4	Description of uncertainties of entity's ability to continue as going concern	text	IAS 1.25 Disclosure			
IFRS	4	Explanation of fact and basis for preparation of financial statements when not going concern basis	text	IAS 1.25 Disclosure			
IFRS	4	Explanation of why entity not regarded as going concern	text	IAS 1.25 Disclosure			
IFRS	4	Description of reason for using longer or shorter reporting period	text	IAS 1.36 a Disclosure			
IFRS	4	Description of fact that amounts presented in financial statements are not entirely comparable	text	IAS 1.36 b Disclosure			
IFRS	4	Disclosure of reclassifications or changes in presentation [text block]	text block	IAS 1.41 Disclosure			
IFRS	5	Disclosure of reclassifications or changes in presentation [abstract]					
IFRS	6	Disclosure of reclassifications or changes in presentation [table]	table	IAS 1.41 Disclosure			
IFRS	7	Reclassified items [axis]	axis	IAS 1.41 Disclosure			
IFRS	8	Reclassified items [member]	member [default]	IAS 1.41 Disclosure			
IFRS	6	Disclosure of reclassifications or changes in presentation [line items]	line items				
IFRS	7	Description of nature of reclassifications or changes in presentation	text	IAS 1.41 a Disclosure			
IFRS	7	Amount of reclassifications or changes in presentation	Xduration	IAS 1.41 b Disclosure			
IFRS	7	Description of reason for reclassifications or changes in presentation	text	IAS 1.41 c Disclosure			
IFRS	4	Description of reason why reclassification of comparative amounts is impracticable	text	IAS 1.42 a Disclosure			
IFRS	4	Description of nature of necessary adjustments to provide comparative information	text	IAS 1.42 b Disclosure			
IFRS	4	Disclosure of amounts to be recovered or settled after twelve months for classes of assets and liabilities that contain amounts to be recovered or settled both no more and more than twelve months after reporting date [text block]	text block	IAS 1.61 Disclosure			
IFRS	5	Disclosure of amounts to be recovered or settled after twelve months for classes of assets and liabilities that contain amounts to be recovered or settled both no more and more than twelve months after reporting date [abstract]					
IFRS	6	Disclosure of amounts to be recovered or settled after twelve months for classes of assets and liabilities that contain amounts to be recovered or settled both no more and more than twelve months after reporting date [table]	table	IAS 1.61 Disclosure			
IFRS	7	Maturity [axis]	axis	IAS 1.61 Disclosure, IAS 17.31 b Disclosure, IAS 17.35 a Disclosure, IAS 17.47 a Disclosure, IAS 17.56 a Disclosure, Effective 2011-07-01 IFRS 7.42E e Disclosure, IFRS 7.B11 Example			
IFRS	8	Aggregated time bands [member]	member [default]	IAS 1.61 Disclosure, IAS 17.31 b Disclosure, IAS 17.35 a Disclosure, IAS 17.47 a Disclosure, IAS 17.56 a Disclosure, IFRS 7.B11 Example, Effective 2011-07-01 IFRS 7.B35 Example			
IFRS	9	Not later than one year [member]	member	IAS 1.61 a Disclosure, IAS 17.31 b (i) Disclosure, IAS 17.35 a (i) Disclosure, IAS 17.47 a (i) Disclosure, IAS 17.56 a (i) Disclosure			
IFRS	9	Later than one year [member]	member	IAS 1.61 b Disclosure, IFRS 7.IG28 d Example			
IFRS	6	Disclosure of amounts to be recovered or settled after twelve months for classes of assets and liabilities that contain amounts to be recovered or settled both no more and more than twelve months after reporting date [line items]	line items				
IFRS	7	Current inventories	Xinstant, debit	IAS 1.54 g Disclosure, IAS 1.68 Example, IAS 2.36 b Disclosure			
IFRS	7	Current trade receivables	Xinstant, debit	IAS 1.68 Example, IAS 1.78 b Example			
IFRS	7	Current trade payables	Xinstant, credit	IAS 1.70 Example, IAS 1.78 Common practice			
IFRS	4	Disclosure of summary of significant accounting policies [text block]	text block	IAS 1.114 b Disclosure			
IFRS	5	Explanation of measurement bases used in preparing financial statements	text	IAS 1.117 a Disclosure			
IFRS	5	Description of other accounting policies relevant to understanding of financial statements [text block]	text block	IAS 1.117 b Disclosure			
IFRS	5	Explanation of management judgements in applying entity's accounting policies with significant effect on recognised amounts	text	IAS 1.122 Disclosure			
IFRS	5	Explanation of sources of estimation uncertainty with significant risk of causing material adjustment	text	IAS 1.125 Disclosure, IFRIC 14.10 Disclosure			
IFRS	4	Disclosure of assets and liabilities with significant risk of material adjustment [text block]	text block	IAS 1.125 Disclosure			
IFRS	5	Disclosure of assets and liabilities with significant risk of material adjustment [abstract]					
IFRS	6	Disclosure of assets and liabilities with significant risk of material adjustment [table]	table	IAS 1.125 Disclosure			
IFRS	7	Assets and liabilities [axis]	axis	IAS 1.125 Disclosure			

IFRS /AU	Level	Element label names	Type	IFRS references	Additional AU references to IFRS elements	AU Extension References	Not used in IFRS AU Taxonomy 2011
IFRS	8	Assets and liabilities [member]	member [default]	IAS 1.125 Disclosure			
IFRS	6	Disclosure of assets and liabilities with significant risk of material adjustment [line items]	line items				
IFRS	7	Description of nature of assets with significant risk of material adjustments within next financial year	text	IAS 1.125 a Disclosure			
IFRS	7	Description of nature of liabilities with significant risk of material adjustments within next financial year	text	IAS 1.125 a Disclosure			
IFRS	7	Assets with significant risk of material adjustments within next financial year	Xinstant, debit	IAS 1.125 b Disclosure			
IFRS	7	Liabilities with significant risk of material adjustments within next financial year	Xinstant, credit	IAS 1.125 b Disclosure			
IFRS	4	Disclosure of objectives, policies and processes for managing capital [text block]	text block	IAS 1.134 Disclosure			
IFRS	5	Disclosure of objectives, policies and processes for managing capital [abstract]					
IFRS	6	Disclosure of objectives, policies and processes for managing capital [table]	table	IAS 1.136 Disclosure			
IFRS	7	Capital requirements [axis]	axis	IAS 1.136 Disclosure			
IFRS	8	Capital requirements [member]	member [default]	IAS 1.136 Disclosure			
IFRS	6	Disclosure of objectives, policies and processes for managing capital [line items]	line items				
IFRS	7	Qualitative information about entity's objectives policies and processes for managing capital	text	IAS 1.135 a Disclosure			
IFRS	7	Summary quantitative data about what entity manages as capital	text	IAS 1.135 b Disclosure			
IFRS	7	Description of changes in entity's objectives policies and processes for managing capital and what entity manages as capital	text	IAS 1.135 c Disclosure			
IFRS	7	Information whether entity complied with any externally imposed capital requirements	text	IAS 1.135 d Disclosure			
IFRS	7	Information about consequences of non-compliance with externally imposed capital requirements	text	IAS 1.135 e Disclosure			
IFRS	4	Dividends recognised as distributions to owners per share	X.XX	IAS 1.107 Disclosure			
IFRS	4	Dividends proposed or declared before financial statements authorised for issue but not recognised as distribution to owners	Xduration	IAS 10.13 Disclosure, IAS 1.137 a Disclosure			
IFRS	4	Dividends proposed or declared before financial statements authorised for issue but not recognised as distribution to owners per share	X.XX	IAS 1.137 a Disclosure			
IFRS	4	Cumulative preference dividends not recognised	Xduration	IAS 1.137 b Disclosure			
IFRS	4	Description of nature of non-cash assets held for distribution to owners declared before financial statements authorised for issue	text	IFRIC 17.17 a Disclosure			
IFRS	4	Non-cash assets declared for distribution to owners before financial statements authorised for issue	Xinstant, debit	IFRIC 17.17 b Disclosure			
IFRS	4	Non-cash assets declared for distribution to owners before financial statements authorised for issue, at fair value	Xinstant, debit	IFRIC 17.17 c Disclosure			
IFRS	4	Dividends payable, non-cash assets distributions	Xinstant, credit	IFRIC 17.16 a Disclosure			
IFRS	4	Increase (decrease) in dividends payable through change in fair value of non-cash assets held for distribution to owners	Xduration, credit	IFRIC 17.16 b Disclosure			
IFRS	4	Equity reclassified into financial liabilities	Xduration	IAS 1.80A Disclosure			
IFRS	4	Financial liabilities reclassified into equity	Xduration	IAS 1.80A Disclosure			
IFRS	4	Description of timing and reason of reclassification between financial liabilities and equity	text	IAS 1.80A Disclosure			
AU	4	Disclosure of remuneration of auditors [text block]	text block			AASB 101.Aus138.1, AASB 101.Aus138.2	
AU	5	Amounts paid or payable to auditor for audit or review of financial statements	X, duration			AASB 101.Aus138.1 (a), AASB 101.Aus138.2 (a)	
AU	5	Amounts paid or payable to auditor for non-audit services tax	X, duration			AASB 101.Aus138.1 (b), AASB 101.Aus138.2 (b), Common practice	
AU	5	Amounts paid or payable to auditor for non-audit services other	X, duration			AASB 101.Aus138.1 (b), AASB 101.Aus138.2 (b), Common practice	
AU	5	Amounts paid or payable to related practice of auditor tax	X, duration			AASB 101.Aus138.1 (c), AASB 101.Aus138.2 (c), Common practice	
AU	5	Amounts paid or payable to related practice of auditor other	X, duration			AASB 101.Aus138.1 (c), AASB 101.Aus138.2 (c), Common practice	
AU	5	Amounts paid or payable to auditors of subsidiaries of group for audit or review of financial statements	X, duration			AASB 101.Aus138.2 (d)	
AU	5	Amounts paid or payable to auditors of subsidiaries of group for non-audit services tax	X, duration			AASB 101.Aus138.2 (e), Common practice	
AU	5	Amounts paid or payable to auditors of subsidiaries of group for non-audit services other	X, duration			AASB 101.Aus138.2 (e), Common practice	
AU	5	Amounts paid or payable to related practice of auditor of subsidiaries tax	X, duration			AASB 101.Aus138.2 (f), Common practice	
AU	5	Amounts paid or payable to related practice of auditor of subsidiaries other	X, duration			AASB 101.Aus138.2 (f), Common practice	
AU	4	Disclosure of franking dividends by each class of shares [text block]	text block			AASB 101.Aus138.3	
AU	4	Disclosure of franking credits [text block]	text block			AASB 101.Aus138.4, AASB 138.Au138.5	
AU	4	Disclosure of capital and other expenditure commitments [text block]	text block			AASB 101.Aus138.6	
AU	4	Disclosure of deed of cross guarantee [text block]	text block			ASIC CO 98/1418	
AU	2	Disclosure of consolidated and separate financial statements [table]	table			ASIC CO10/654	
IFRS	3	Consolidated and separate financial statements [axis]	axis	IAS 27.4 Disclosure	ASIC CO10/654		
IFRS	4	Consolidated [member]	member [default]	IAS 27 - Disclosure Disclosure			
IFRS	5	Separate [member]	member	IAS 27 - Disclosure Disclosure			
IFRS		**IAS 8**					
IFRS	0	**[811000] Notes - Accounting policies, changes in accounting estimates and errors**					
AU	1	Disclosure of consolidated and separate financial statements [abstract]					
AU	2	Disclosure of consolidated and separate financial statements [line items]					
IFRS	3	Disclosure of changes in accounting policies, accounting estimates and errors [text block]	text block	IAS 8 - Accounting policies Disclosure			
IFRS	4	Description of initial application of standards or interpretations [text block]	text block	IAS 8.28 Disclosure	AASB 108.RDR28.1		
IFRS	4	Description of voluntary change in accounting policy [text block]	text block	IAS 8.29 Disclosure			
IFRS	4	Explanation of new standards or interpretations not applied	text	IAS 8.30 a Disclosure			
IFRS	4	Description of expected impact of initial application of new standards or interpretations [text block]	text block	IAS 8.30 b Disclosure			
IFRS	5	Description of expected impact of initial application of new standards or interpretations [abstract]					
IFRS	6	Description of expected impact of initial application of new standards or interpretations [table]	table	IAS 8.30 b Disclosure			
IFRS	7	New IFRSs [axis]	axis	IAS 8.30 b Disclosure			

IFRS /AU	Level	Element label names	Type	IFRS references	Additional AU references to IFRS elements	AU Extension References	Not used in IFRS AU Taxonomy 2011
IFRS	8	New IFRSs [member]	member [default]	IAS 8.30 b Disclosure			
IFRS	6	Description of expected impact of initial application of new standards or interpretations [line items]	line items				
IFRS	7	Title of new IFRS	text	IAS 8.31 a Example			
IFRS	7	Description of nature of impending change in accounting policy	text	IAS 8.31 b Example			
IFRS	7	Date by which application of IFRS is required	yyyy-mm-dd	IAS 8.31 c Example			
IFRS	7	Date as at which entity plans to apply IFRS initially	yyyy-mm-dd	IAS 8.31 d Example			
IFRS	7	Discussion of impact that initial application of IFRS is expected to have on financial statements	text	IAS 8.31 e (i) Example			
IFRS	7	Description of fact that impact is not known or reasonably estimable	text	IAS 8.31 e (ii) Example			
IFRS	4	Explanation of reason why it is impracticable to determine amounts of adjustments related to change in accounting policy	text	IAS 8.28 h Disclosure, IAS 8.29 e Disclosure			
IFRS	4	Description of nature and amount of change in accounting estimate [text block]	text block	IAS 8.39 Disclosure			
IFRS	4	Description of fact that amount of change in accounting estimate is impracticable [text block]	text block	IAS 8.40 Disclosure			
IFRS	4	Description of nature of accounting errors in prior periods [text block]	text block	IAS 8.49 a Disclosure			
IFRS	4	Explanation of reason why it is impracticable to determine amounts for correction related to prior period errors	text	IAS 8.49 d Disclosure			
AU	2	Disclosure of consolidated and separate financial statements [table]	table			ASIC CO10/654	
IFRS	3	Consolidated and separate financial statements [axis]	axis	IAS 27.4 Disclosure	ASIC CO10/654		
IFRS	4	Consolidated [member]	member [default]	IAS 27 - Disclosure Disclosure			
IFRS	5	Separate [member]	member	IAS 27 - Disclosure Disclosure			
IFRS		IAS 34					
IFRS	0	[813000] Notes - Interim financial reporting					
AU	1	Disclosure of consolidated and separate financial statements [abstract]					
AU	2	Disclosure of consolidated and separate financial statements [line items]					
IFRS	3	Disclosure of interim financial reporting [text block]	text block	IAS 34 - Content of an interim financial report Disclosure			
IFRS	4	Description of significant events and transactions	text	IAS 34.15 Disclosure			
IFRS	4	Description of accounting policies and methods of computation followed in interim financial statements [text block]	text block	IAS 34.16A a Disclosure			
IFRS	4	Explanation of seasonality or cyclicality of interim operations	text	IAS 34.16A b Disclosure			
IFRS	4	Explanation of nature and amount of items affecting assets, liabilities, equity, net income or cash flows that are unusual because of their nature size or incidence	text	IAS 34.16A c Disclosure			
IFRS	4	Explanation of nature and amount of changes in estimates of amounts reported in prior interim periods or prior financial years	text	IAS 34.16A d Disclosure			
IFRS	4	Explanation of issues, repurchases and repayments of debt and equity securities	text	IAS 34.16A e Disclosure			
IFRS	4	Dividends paid, ordinary shares	Xduration, debit	IAS 34.16A f Disclosure			
IFRS	4	Dividends paid, other shares	Xduration, debit	IAS 34.16A f Disclosure			
IFRS	4	Dividends paid, ordinary shares per share	X.XX	IAS 34.16A f Disclosure			
IFRS	4	Dividends paid, other shares per share	X.XX	IAS 34.16A f Disclosure			
IFRS	4	Explanation of events after interim period that have not been reflected	text	IAS 34.16A h Disclosure			
IFRS	4	Explanation of effect of changes in composition of entity during interim period	text	IAS 34.16A i Disclosure			
IFRS	4	Description of compliance with IFRSs if applied for interim financial report	text	IAS 34.19 Disclosure			
AU	4	Statement of compliance with reduced disclosure requirements if applied for interim financial report	text			AASB 134.RDR19.1	
IFRS	4	Description of nature and amount of change in estimate during final interim period	text	IAS 34.26 Disclosure			
AU	2	Disclosure of consolidated and separate financial statements [table]	table			ASIC CO10/654	
IFRS	3	Consolidated and separate financial statements [axis]	axis	IAS 27.4 Disclosure	ASIC CO10/654		
IFRS	4	Consolidated [member]	member [default]	IAS 27 - Disclosure Disclosure			
IFRS	5	Separate [member]	member	IAS 27 - Disclosure Disclosure			
IFRS		IAS 10					
IFRS	0	[815000] Notes - Events after reporting period					
AU	1	Disclosure of consolidated and separate financial statements [abstract]					
AU	2	Disclosure of consolidated and separate financial statements [line items]					
IFRS	3	Disclosure of events after reporting period [text block]	text block	IAS 10 - Disclosure Disclosure			
IFRS	4	Explanation of body of authorisation	text	IAS 10.17 Disclosure			
IFRS	4	Date of authorisation for issue of financial statements	yyyy-mm-dd	IAS 10.17 Disclosure			
IFRS	4	Explanation of fact that entity's owners or others have power to amend financial statements after issue	text	IAS 10.17 Disclosure			
IFRS	4	Disclosure of non-adjusting events after reporting period [text block]	text block	IAS 10.21 Disclosure			
IFRS	5	Disclosure of non-adjusting events after reporting period [abstract]					
IFRS	6	Disclosure of non-adjusting events after reporting period [table]	table	IAS 10.21 Disclosure			
IFRS	7	Non-adjusting events after reporting period [axis]	axis	IAS 10.21 Disclosure			
IFRS	8	Non-adjusting events after reporting period [member]	member [default]	IAS 10.21 Disclosure			
IFRS	9	Major business combination [member]	member	IAS 10.22 a Example			
IFRS	9	Disposal of major subsidiary [member]	member	IAS 10.22 a Example			
IFRS	9	Announcement of plan to discontinue operation [member]	member	IAS 10.22 b Example			
IFRS	9	Major purchases of assets [member]	member	IAS 10.22 c Example			
IFRS	9	Classification of assets as held for sale [member]	member	IAS 10.22 c Example			
IFRS	9	Other disposals of assets [member]	member	IAS 10.22 c Example			
IFRS	9	Expropriation of major assets by government [member]	member	IAS 10.22 c Example			
IFRS	9	Destruction of major production plant [member]	member	IAS 10.22 d Example			
IFRS	9	Announcing or commencing implementation of major restructuring [member]	member	IAS 10.22 e Example			
IFRS	9	Major ordinary share transactions [member]	member	IAS 10.22 f Example			
IFRS	9	Potential ordinary share transactions [member]	member	IAS 10.22 f Example			
IFRS	9	Abnormally large changes in asset prices or foreign exchange rates [member]	member	IAS 10.22 g Example			
IFRS	9	Changes in tax rates or tax laws enacted or announced [member]	member	IAS 10.22 h Example			
IFRS	9	Entering into significant commitments or contingent liabilities [member]	member	IAS 10.22 i Example			
IFRS	9	Commencement of major litigation [member]	member	IAS 10.22 j Example			

IFRS /AU	Level	Element label names	Type	IFRS references	Additional AU references to IFRS elements	AU Extension References	Not used in IFRS AU Taxonomy 2011
IFRS	6	Disclosure of non-adjusting events after reporting period [line items]	line items				
IFRS	7	Description of nature of non-adjusting event after reporting period	text	IAS 10.21 a Disclosure			
IFRS	7	Explanation of financial effect of non-adjusting event after reporting period	text	IAS 10.21 b Disclosure			
IFRS	4	Dividends proposed or declared before financial statements authorised for issue but not recognised as distribution to owners	Xduration	IAS 10.13 Disclosure, IAS 1.137 a Disclosure			
AU	2	Disclosure of consolidated and separate financial statements [table]	table			ASIC CO10/654	
IFRS	3	Consolidated and separate financial statements [axis]	axis	IAS 27.4 Disclosure	ASIC CO10/654		
IFRS	4	Consolidated [member]	member [default]	IAS 27 - Disclosure Disclosure			
IFRS	5	Separate [member]	member	IAS 27 - Disclosure Disclosure			
IFRS		IAS 29					
IFRS	0	[816000] Notes - Hyperinflationary reporting					
AU	1	Disclosure of consolidated and separate financial statements [abstract]					
AU	2	Disclosure of consolidated and separate financial statements [line items]					
IFRS	3	Disclosure of hyperinflationary reporting [text block]	text block	IAS 29 - Disclosures Disclosure			
IFRS	4	Explanation of fact that financial statements and corresponding figures for previous periods have been restated for changes in general purchasing power of functional currency	text	IAS 29.39 a Disclosure			
IFRS	4	Description of bases of financial statements that have been restated for changes in general purchasing power of functional currency	text	IAS 29.39 b Disclosure			
IFRS	4	Description of identity of price index	text	IAS 29.39 c Disclosure			
IFRS	4	Level of price index	X.XX	IAS 29.39 c Disclosure			
IFRS	4	Price index movements	X.XX	IAS 29.39 c Disclosure			
IFRS	4	Gains (losses) on net monetary position	Xduration, credit	IAS 29.9 Disclosure			
AU	2	Disclosure of consolidated and separate financial statements [table]	table			ASIC CO10/654	
IFRS	3	Consolidated and separate financial statements [axis]	axis	IAS 27.4 Disclosure	ASIC CO10/654		
IFRS	4	Consolidated [member]	member [default]	IAS 27 - Disclosure Disclosure			
IFRS	5	Separate [member]	member	IAS 27 - Disclosure Disclosure			
IFRS		IFRS 3					
IFRS	0	[817000] Notes - Business combinations					
AU	1	Disclosure of consolidated and separate financial statements [abstract]					
AU	2	Disclosure of consolidated and separate financial statements [line items]					
IFRS	3	Disclosure of business combinations [text block]	text block	IFRS 3 - Disclosures Disclosure			
IFRS	4	Description of nature and financial effect of business combinations during period	text	IFRS 3.59 a Disclosure			
IFRS	4	Description of nature and financial effect of business combinations after reporting period before statements authorised for issue	text	IFRS 3.59 b Disclosure			
IFRS	4	Explanation of financial effect of adjustments related to business combinations	text	IFRS 3.61 Disclosure			
IFRS	4	Additional information about nature and financial effect of business combination	text	IFRS 3.63 Disclosure			
IFRS	4	Disclosure of detailed information about business combinations [text block]	text block	IFRS 3 - Disclosures (application of paragraphs 59 and 61) Disclosure			
IFRS	5	Disclosure of detailed information about business combination [abstract]					
IFRS	6	Disclosure of detailed information about business combination [table]	table	IFRS 3.B64 Disclosure			
IFRS	7	Business combinations [axis]	axis	IFRS 3.B64 Disclosure			
IFRS	8	Entity's total for business combinations [member]	member [default]	IFRS 3.B64 Disclosure, IFRS 3.B67 Disclosure			
IFRS	9	Business combinations [member]	member	IFRS 3.B64 Disclosure			
IFRS	10	Aggregated individually immaterial business combinations [member]	member	IFRS 3.B65 Disclosure			
IFRS	6	Disclosure of detailed information about business combination [line items]	line items				
IFRS	7	Name of acquiree	text	IFRS 3.B64 a Disclosure			
IFRS	7	Description of acquiree	text	IFRS 3.B64 a Disclosure			
IFRS	7	Date of acquisition	yyyy-mm-dd	IFRS 3.B64 b Disclosure			
IFRS	7	Percentage of voting equity interests acquired	X.XX	IFRS 3.B64 c Disclosure			
IFRS	7	Description of primary reasons for business combination	text	IFRS 3.B64 d Disclosure			
IFRS	7	Description of how acquirer obtained control of acquiree	text	IFRS 3.B64 d Disclosure			
IFRS	7	Description of factors that make up goodwill recognised	text	IFRS 3.B64 e Disclosure			
IFRS	7	Acquisition-date fair value of total consideration transferred [abstract]					
IFRS	8	Cash transferred	Xinstant, credit	IFRS 3.B64 f (i) Disclosure	AASB 3.RDRB65.1		
IFRS	8	Other tangible or intangible assets transferred	Xinstant, credit	IFRS 3.B64 f (ii) Disclosure	AASB 3.RDRB65.1		
IFRS	8	Liabilities incurred	Xinstant, credit	IFRS 3.B64 f (iii) Disclosure	AASB 3.RDRB65.1		
IFRS	8	Equity interests of acquirer	Xinstant, credit	IFRS 3.B64 f (iv) Disclosure	AASB 3.RDRB65.1		
IFRS	9	Number of instruments or interests issued or issuable	X.XX	IFRS 3.B64 f (iv) Disclosure	AASB 3.RDRB65.1		
IFRS	9	Description of method of determining fair value of instruments or interests	text	IFRS 3.B64 f (iv) Disclosure	AASB 3.RDRB65.1		
IFRS	8	Total consideration transferred, acquisition-date fair value	Xinstant, credit	IFRS 3.B64 f Disclosure	AASB 3.RDRB65.1		
IFRS	7	Contingent consideration arrangements and indemnification assets recognised as of acquisition date	Xinstant, debit	IFRS 3.B64 g (i) Disclosure	AASB 3.RDRB65.1		
IFRS	7	Description of arrangement for contingent consideration arrangements and indemnification assets	text	IFRS 3.B64 g (ii) Disclosure	AASB 3.RDRB65.1		
IFRS	7	Description of basis for determining amount of payment for contingent consideration arrangements and indemnification assets	text	IFRS 3.B64 g (ii) Disclosure	AASB 3.RDRB65.1		
IFRS	7	Description of estimate of range of undiscounted outcomes from contingent consideration arrangements and indemnification assets	text	IFRS 3.B64 g (iii) Disclosure	AASB 3.RDRB65.1		
IFRS	7	Description of explanation of fact and reasons why range of outcomes from contingent consideration arrangements and indemnification assets cannot be estimated	text	IFRS 3.B64 g (iii) Disclosure	AASB 3.RDRB65.1		
IFRS	7	Explanation of fact that maximum amount of payment for contingent consideration arrangements and indemnification assets is unlimited	text	IFRS 3.B64 g (iii) Disclosure	AASB 3.RDRB65.1		
IFRS	7	Amounts recognised as of acquisition date for each major class of assets acquired and liabilities assumed [abstract]					
IFRS	8	Financial assets recognised as of acquisition date	Xinstant, debit	IFRS 3.B64 i Example, IFRS 3.IE72 Example	AASB 3.RDRB65.1		

IFRS /AU	Level	Element label names	Type	IFRS references	Additional AU references to IFRS elements	AU Extension References	Not used in IFRS AU Taxonomy 2011
IFRS	8	Inventory recognised as of acquisition date	Xinstant, debit	IFRS 3.B64 i Example, IFRS 3.IE72 Example	AASB 3.RDRB65.1		
IFRS	8	Property, plant and equipment recognised as of acquisition date	Xinstant, debit	IFRS 3.B64 i Example, IFRS 3.IE72 Example	AASB 3.RDRB65.1		
IFRS	8	Identifiable intangible assets recognised as of acquisition date	Xinstant, debit	IFRS 3.B64 i Example, IFRS 3.IE72 Example	AASB 3.RDRB65.1		
IFRS	8	Financial liabilities recognised as of acquisition date	(X)instant, credit	IFRS 3.B64 i Example, IFRS 3.IE72 Example	AASB 3.RDRB65.1		
IFRS	8	Contingent liabilities recognised as of acquisition date	(X)instant, credit	IFRS 3.B64 i Example, IFRS 3.IE72 Example	AASB 3.RDRB65.1		
IFRS	8	Net identifiable assets acquired (liabilities assumed)	Xinstant, debit	IFRS 3.B64 i Example, t IFRS 3.IE72 Example	AASB 3.RDRB65.1		
IFRS	7	Goodwill expected to be deductible for tax purposes	Xinstant, debit	IFRS 3.B64 k Disclosure			
IFRS	7	Gain recognised in bargain purchase transaction	Xduration, credit	IFRS 3.B64 n (i) Disclosure	AASB 3.RDRB65.1		
IFRS	7	Description of line item in statement of comprehensive income in which gain in bargain purchase transaction is recognised	text	IFRS 3.B64 n (i) Disclosure	AASB 3.RDRB65.1		
IFRS	7	Description of reasons why bargain purchase transaction resulted in gain	text	IFRS 3.B64 n (ii) Disclosure			
IFRS	7	Non-controlling interest in acquiree recognised at acquisition date	Xinstant, credit	IFRS 3.B64 o (i) Disclosure	AASB 3.RDRB65.1		
IFRS	7	Description of measurement basis for non-controlling interest in acquiree recognised at acquisition date	text	IFRS 3.B64 o (i) Disclosure	AASB 3.RDRB65.1		
IFRS	7	Description of valuation techniques and key model inputs used for determining non-controlling interest in acquiree measured at fair value	text	IFRS 3.B64 o (ii) Disclosure			
IFRS	7	Acquisition-date fair value of equity interest in acquiree held by acquirer immediately before acquisition date	Xinstant, credit	IFRS 3.B64 p (i) Disclosure	AASB 3.RDRB65.1		
IFRS	7	Gain (loss) recognised as result of remeasuring to fair value equity interest in acquiree held by acquirer before business combination	Xduration, credit	IFRS 3.B64 p (ii) Disclosure	AASB 3.RDRB65.1		
IFRS	7	Description of line item of statement of comprehensive income in which gain or loss as result of remeasuring to fair value equity interest is recognised	text	IFRS 3.B64 p (ii) Disclosure	AASB 3.RDRB65.1		
IFRS	7	Revenue of acquiree since acquisition date	Xduration, credit	IFRS 3.B64 q (i) Disclosure			
IFRS	7	Profit (loss) of acquiree since acquisition date	Xduration, credit	IFRS 3.B64 q (i) Disclosure			
IFRS	7	Revenue of combined entity as if combination occurred at beginning of period	Xduration, credit	IFRS 3.B64 q (ii) Disclosure			
IFRS	7	Profit (loss) of combined entity as if combination occurred at beginning of period	Xduration, credit	IFRS 3.B64 q (ii) Disclosure			
IFRS	7	Explanation of fact and explanation of why disclosure of information on revenues and profit or loss is impracticable	text	IFRS 3.B64 q Disclosure			
IFRS	7	Description of reasons why initial accounting for business combination is incomplete	text	IFRS 3.B67 a (i) Disclosure			
IFRS	7	Description of assets, liabilities, equity interests or items of consideration for which initial accounting is incomplete	text	IFRS 3.B67 a (ii) Disclosure			
IFRS	7	Description of nature of any measurement period adjustments recognised for particular assets, liabilities, non-controlling interests or items of consideration	text	IFRS 3.B67 a (iii) Disclosure			
IFRS	7	Measurement period adjustments recognised for particular assets, liabilities, non-controlling interests or items of consideration	Xduration	IFRS 3.B67 a (iii) Disclosure			
IFRS	7	Explanation of any changes in recognised amounts of contingent consideration	text	IFRS 3.B67 b (i) Disclosure			
IFRS	7	Explanation of any changes in range of outcomes (undiscounted) and reasons for those changes for contingent consideration	text	IFRS 3.B67 b (ii) Disclosure			
IFRS	7	Description of valuation techniques and key model inputs used to measure contingent consideration	text	IFRS 3.B67 b (iii) Disclosure			
IFRS	7	Gain (loss) that relates to identifiable assets acquired or liabilities assumed in business combination and is of such size, nature or incidence that disclosure is relevant to understanding combined entity's financial statements	Xduration, credit	IFRS 3.B67 e Disclosure			
IFRS	7	Explanation of gain or loss that relates to identifiable assets acquired or liabilities assumed in business combination and is of such size, nature or incidence that disclosure is relevant to understanding combined entity's financial statements	text	IFRS 3.B67 e Disclosure			
IFRS	5	Disclosure of reconciliation of changes in goodwill [abstract]					
IFRS	6	Disclosure of reconciliation of changes in goodwill [table]	table	IFRS 3.B67 d Disclosure			
IFRS	7	Business combinations [axis]	axis	IFRS 3.B64 Disclosure			
IFRS	8	Entity's total for business combinations [member]	member [default]	IFRS 3.B64 Disclosure, IFRS 3.B67 Disclosure			
IFRS	9	Business combinations [member]	member	IFRS 3.B64 Disclosure			
IFRS	10	Aggregated individually immaterial business combinations [member]	member	IFRS 3.B65 Disclosure			
IFRS	7	Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	axis	IAS 16.73 d Disclosure, IAS 16.73 e Disclosure, IAS 38.118 c Disclosure, IAS 38.118 e Disclosure, IAS 40.76 Disclosure, IAS 40.79 c Disclosure, IAS 40.79 d Disclosure, IAS 41.50 Disclosure, IAS 41.54 f Disclosure, IFRS 3.B67 d Disclosure			
IFRS	8	Carrying amount [member]	member [default]	IAS 16.73 e Disclosure, IAS 38.118 e Disclosure, IAS 40.76 Disclosure, IAS 40.79 d Disclosure, IAS 41.50 Disclosure, IFRS 3.B67 d Disclosure			
IFRS	9	Gross carrying amount [member]	member	IAS 16.73 d Disclosure, IAS 38.118 c Disclosure, IAS 40.76 c Disclosure, IAS 41.54 f Disclosure, IFRS 3.B67 d Disclosure			
IFRS	9	Accumulated depreciation, amortisation and impairment [member]	member	IAS 16.73 d Disclosure, IAS 16.75 b Disclosure, IAS 38.118 c Disclosure, IAS 40.76 c Disclosure, IAS 41.54 f Disclosure, IFRS 3.B67 d Disclosure			
IFRS	6	Disclosure of reconciliation of changes in goodwill [line items]	line items				
IFRS	7	Reconciliation of changes in goodwill [abstract]					
IFRS	8	Goodwill at beginning of period	Xinstant, debit	IAS 1.54 c Disclosure, IAS 36.134 a Disclosure, IAS 36.135 a Disclosure, IFRS 3.B67 d Disclosure			
IFRS	8	Changes in goodwill [abstract]					
IFRS	9	Additional recognition, goodwill	Xduration, debit	IFRS 3.B67 d (ii) Disclosure			
IFRS	9	Subsequent recognition of deferred tax assets, goodwill	(X)duration, credit	IFRS 3.B67 d (iii) Disclosure			
IFRS	9	Decrease through classified as held for sale, goodwill	(X)duration, credit	IFRS 3.B67 d (iv) Disclosure			
IFRS	9	Goodwill derecognised without having previously been included in disposal group classified as held for sale	(X)duration, credit	IFRS 3.B67 d (iv) Disclosure			
IFRS	9	Impairment loss recognised in profit or loss, goodwill	(X)duration	IFRS 3.B67 d (v) Disclosure			
IFRS	9	Increase (decrease) through net exchange differences, goodwill	Xduration, debit	IFRS 3.B67 d (vi) Disclosure			

IFRS /AU	Level	Element label names	Type	IFRS references	Additional AU references to IFRS elements	AU Extension References	Not used in IFRS AU Taxonomy 2011
IFRS	9	Increase (decrease) through other changes, goodwill	Xduration, debit	IFRS 3.B67 d (vii) Disclosure			
IFRS	9	Total increase (decrease) in goodwill	Xduration, debit	IFRS 3.B67 d Disclosure			
IFRS	9	Goodwill at end of period	Xinstant, debit	IAS 1.54 c Disclosure, IAS 36.134 a Disclosure, IAS 36.135 a Disclosure, IFRS 3.B67 d Disclosure			
IFRS	5	Disclosure of transactions recognised separately from acquisition of assets and assumption of liabilities in business combination [abstract]					
IFRS	6	Disclosure of transactions recognised separately from acquisition of assets and assumption of liabilities in business combination [table]	table	IFRS 3.B64 l Disclosure			
IFRS	7	Business combinations [axis]	axis	IFRS 3.B64 Disclosure			
IFRS	8	Entity's total for business combinations [member]	member [default]	IFRS 3.B64 Disclosure, IFRS 3.B67 Disclosure			
IFRS	9	Business combinations [member]	member	IFRS 3.B64 Disclosure			
IFRS	10	Aggregated individually immaterial business combinations [member]	member	IFRS 3.B65 Disclosure			
IFRS	7	Transactions recognised separately from acquisition of assets and assumption of liabilities in business combination [axis]	axis	IFRS 3.B64 l Disclosure			
IFRS	8	Transactions recognised separately from acquisition of assets and assumption of liabilities in business combination [member]	member [default]	IFRS 3.B64 l Disclosure			
IFRS	6	Disclosure of transactions recognised separately from acquisition of assets and assumption of liabilities in business combination [line items]	line items				
IFRS	7	Description of transaction recognised separately from acquisition of assets and assumption of liabilities in business combination	text	IFRS 3.B64 l Disclosure, IFRS 3.B64 l (i) Disclosure, IFRS 3.B64 m Disclosure			
IFRS	7	Description of accounting for transaction recognised separately from acquisition of assets and assumption of liabilities in business combination	text	IFRS 3.B64 l (ii) Disclosure			
IFRS	7	Amounts recognised for transaction recognised separately from acquisition of assets and assumption of liabilities in business combination	Xduration	IFRS 3.B64 l (iii) Disclosure			
IFRS	8	Acquisition-related costs for transaction recognised separately from acquisition of assets and assumption of liabilities in business combination	Xduration, debit	IFRS 3.B64 m Disclosure			
IFRS	9	Acquisition-related costs recognised as expense for transaction recognised separately from acquisition of assets and assumption of liabilities in business combination	Xduration, debit	IFRS 3.B64 m Disclosure			
IFRS	9	Issue costs not recognised as expense for transaction recognised separately from acquisition of assets and assumption of liabilities in business combination	Xduration, debit	IFRS 3.B64 m Disclosure			
IFRS	7	Description of line items in financial statements for amounts recognised for transaction recognised separately from acquisition of assets and assumption of liabilities in business combination	text	IFRS 3.B64 l (iii) Disclosure			
IFRS	7	Description of line items in statement of comprehensive income for amounts of acquisition-related costs recognised as expense for transaction recognised separately from acquisition of assets and assumption of liabilities in business combination	text	IFRS 3.B64 m Disclosure			
IFRS	7	Method used to determine settlement amount for pre-existing relationship for transaction recognised separately from acquisition of assets and assumption of liabilities in business combination	text	IFRS 3.B64 l (iv) Disclosure			
IFRS	7	Description of how issue costs not recognised as expense were recognised for transaction recognised separately from acquisition of assets and assumption of liabilities in business combination	text	IFRS 3.B64 m Disclosure			
IFRS	5	Disclosure of acquired receivables [abstract]					
IFRS	6	Disclosure of acquired receivables [table]	table	IFRS 3.B64 h Disclosure			
IFRS	7	Business combinations [axis]	axis	IFRS 3.B64 Disclosure			
IFRS	8	Entity's total for business combinations [member]	member [default]	IFRS 3.B64 Disclosure, IFRS 3.B67 Disclosure			
IFRS	9	Business combinations [member]	member	IFRS 3.B64 Disclosure			
IFRS	10	Aggregated individually immaterial business combinations [member]	member	IFRS 3.B65 Disclosure			
IFRS	7	Classes of acquired receivables [axis]	axis	IFRS 3.B64 h Disclosure			
IFRS	8	Classes of acquired receivables [member]	member [default]	IFRS 3.B64 h Disclosure			
IFRS	9	Loans acquired in business combination [member]	member	IFRS 3.B64 h Example			
IFRS	9	Direct finance leases acquired in business combination [member]	member	IFRS 3.B64 h Example			
IFRS	6	Disclosure of acquired receivables [line items]	line items				
IFRS	7	Fair value of acquired receivables	Xinstant, debit	IFRS 3.B64 h (i) Disclosure			
IFRS	7	Gross contractual amounts receivable for acquired receivables	Xinstant, debit	IFRS 3.B64 h (ii) Disclosure			
IFRS	7	Best estimate at acquisition date of contractual cash flows not expected to be collected for acquired receivables	Xinstant, debit	IFRS 3.B64 h (iii) Disclosure			
IFRS	5	Disclosure of contingent liabilities in business combination [abstract]					
IFRS	6	Disclosure of contingent liabilities in business combination [table]	table	IFRS 3.B64 j Disclosure, IFRS 3.B67 c Disclosure			
IFRS	7	Business combinations [axis]	axis	IFRS 3.B64 Disclosure			
IFRS	8	Entity's total for business combinations [member]	member [default]	IFRS 3.B64 Disclosure, IFRS 3.B67 Disclosure			
IFRS	9	Business combinations [member]	member	IFRS 3.B64 Disclosure			
IFRS	10	Aggregated individually immaterial business combinations [member]	member	IFRS 3.B65 Disclosure			
IFRS	7	Classes of contingent liabilities [axis]	axis	IAS 37.86 Disclosure, IFRS 3.B67 c Disclosure			
IFRS	8	Contingent liabilities [member]	member [default]	IAS 37.88 Disclosure, IFRS 3.B67 c Disclosure			
IFRS	9	Warranty contingent liability [member]	member	IAS 37.88 Example			
IFRS	9	Restructuring contingent liability [member]	member	IAS 37.88 Example			
IFRS	9	Legal proceedings contingent liability [member]	member	IAS 37.88 Example			
IFRS	9	Onerous contracts contingent liability [member]	member	IAS 37.88 Example			
IFRS	9	Contingent liability for decommissioning, restoration and rehabilitation costs [member]	member	IAS 37.88 Example			
IFRS	9	Contingent liabilities related to joint ventures [member]	member	IAS 37.88 Example			
IFRS	9	Share of contingent liabilities of associates [member]	member	IAS 37.88 Example			
IFRS	9	Other contingent liabilities [member]	member	IAS 37.88 Example			
IFRS	7	Items of contingent liabilities [axis]	axis	IFRS 3.B64 j Disclosure			
IFRS	8	Items of contingent liabilities [member]	member [default]	IFRS 3.B64 j Disclosure			
IFRS	6	Disclosure of contingent liabilities in business combination [line items]	line items				

IFRS /AU	Level	Element label names	Type	IFRS references	Additional AU references to IFRS elements	AU Extension References	Not used in IFRS AU Taxonomy 2011
IFRS	7	Description of nature of obligation, contingent liabilities in business combination	text	IFRS 3.B64 j Disclosure, IFRS 3.B64 j (i) Disclosure, IFRS 3.B67 c Disclosure			
IFRS	7	Description of expected timing of outflows, contingent liabilities in business combination	text	IFRS 3.B64 j Disclosure, IFRS 3.B67 c Disclosure			
IFRS	7	Indication of uncertainties of amount or timing of outflows, contingent liabilities in business combination	text	IFRS 3.B64 j Disclosure, IFRS 3.B64 j (i) Disclosure, IFRS 3.B67 c Disclosure			
IFRS	7	Description of major assumptions made concerning future events, contingent liabilities in business combination	text	IFRS 3.B64 j Disclosure, IFRS 3.B67 c Disclosure			
IFRS	7	Expected reimbursement, contingent liabilities in business combination	Xinstant, debit	IFRS 3.B64 j Disclosure, IFRS 3.B67 c Disclosure			
IFRS	7	Asset recognised for expected reimbursement, contingent liabilities in business combination	Xinstant, debit	IFRS 3.B64 j Disclosure, IFRS 3.B67 c Disclosure			
IFRS	7	Explanation of estimated financial effect, contingent liabilities in business combination	text	IFRS 3.B64 j (i) Disclosure			
IFRS	7	Explanation of possibility of reimbursement, contingent liabilities in business combination	text	IFRS 3.B64 j (i) Disclosure			
IFRS	7	Description of reasons why liability cannot be measured reliably	text	IFRS 3.B64 j (ii) Disclosure			
IFRS	7	Reconciliation of changes in contingent liabilities recognised in business combination [abstract]					
IFRS	8	Contingent liabilities recognised in business combination at beginning of period	Xinstant, credit	IFRS 3.B67 c Disclosure			
IFRS	8	Changes in contingent liabilities recognised in business combination [abstract]					
IFRS	9	Additional liabilities, contingent liabilities recognised in business combination	Xduration, credit	IFRS 3.B67 c Disclosure			
IFRS	9	Increase (decrease) in existing liabilities, contingent liabilities recognised in business combination	Xduration, credit	IFRS 3.B67 c Disclosure			
IFRS	9	Settled liabilities, contingent liabilities recognised in business combination	(X)duration, debit	IFRS 3.B67 c Disclosure			
IFRS	9	Reversed unsettled liabilities, contingent liabilities recognised in business combination	(X)duration, debit	IFRS 3.B67 c Disclosure			
IFRS	9	Increase through adjustments arising from passage of time, contingent liabilities recognised in business combination	Xduration, credit	IFRS 3.B67 c Disclosure			
IFRS	9	Increase (decrease) through change in discount rate, contingent liabilities recognised in business combination	Xduration, credit	IFRS 3.B67 c Disclosure			
IFRS	9	Total increase (decrease) in contingent liabilities recognised in business combination	Xduration, credit	IFRS 3.B67 c Disclosure			
IFRS	8	Contingent liabilities recognised in business combination at end of period	Xinstant, credit	IFRS 3.B67 c Disclosure			
IFRS	4	Explanation of which disclosures could not be made and reasons why they cannot be made if initial accounting for business combination is incomplete at time financial statements are authorised for issue	text	IFRS 3.B66 Disclosure			
AU	2	Disclosure of consolidated and separate financial statements [table]	table			ASIC CO10/654	
IFRS	3	Consolidated and separate financial statements [axis]	axis	IAS 27.4 Disclosure	ASIC CO10/654		
IFRS	4	Consolidated [member]	member [default]	IAS 27 - Disclosure Disclosure			
IFRS	5	Separate [member]	member	IAS 27 - Disclosure Disclosure			
IFRS		**IAS 24**					
IFRS	0	[818000] Notes - Related party					
AU	1	Disclosure of consolidated and separate financial statements [abstract]					
AU	2	Disclosure of consolidated and separate financial statements [line items]					
IFRS	3	Disclosure of related party [text block]	text block	IAS 24 - Disclosures Disclosure			
IFRS	4	Name of parent entity	text	IAS 1.138 c Disclosure, IAS 24.13 Disclosure			
IFRS	4	Name of ultimate parent of group	text	IAS 1.138 c Disclosure, IAS 24.13 Disclosure			
IFRS	4	Name of most senior parent entity producing publicly available financial statements	text	IAS 24.13 Disclosure			
IFRS	4	Explanation of relationships between parent and subsidiaries	text	IAS 24.13 Disclosure			
IFRS	4	Key management personnel compensation, short-term employee benefits	Xduration, debit	IAS 24.17 a Disclosure			
IFRS	4	Key management personnel compensation, post-employment benefits	Xduration, debit	IAS 24.17 b Disclosure			
IFRS	4	Key management personnel compensation, other long-term benefits	Xduration, debit	IAS 24.17 c Disclosure			
IFRS	4	Key management personnel compensation, termination benefits	Xduration, debit	IAS 24.17 d Disclosure			
IFRS	4	Key management personnel compensation, share-based payment	Xduration, debit	IAS 24.17 e Disclosure			
IFRS	4	Key management personnel compensation	Xduration, debit	IAS 24.17 Disclosure			
IFRS	4	Disclosure of transactions between related parties [text block]	text block	IAS 24.18 Disclosure			
IFRS	5	Disclosure of transactions between related parties [abstract]					
IFRS	6	Disclosure of transactions between related parties [table]	table	IAS 24.19 Disclosure			
IFRS	7	Categories of related parties [axis]	axis	IAS 24.19 Disclosure			
IFRS	8	Related parties [member]	member [default]	IAS 24.19 Disclosure			
IFRS	9	Parent [member]	member	IAS 24.19 a Disclosure			
IFRS	9	Joint control or significant influence [member]	member	IAS 24.19 b Disclosure			
IFRS	9	Subsidiaries [member]	member	IAS 24.19 c Disclosure, IAS 27.42 b Disclosure, IAS 27.43 b Disclosure			
IFRS	9	Associates [member]	member	IAS 24.19 d Disclosure, IAS 27.42 b Disclosure, IAS 27.43 b Disclosure, IAS 28.37 b Disclosure			
IFRS	9	Joint ventures where entity is venturer [member]	member	IAS 24.19 e Disclosure			
IFRS	9	Key management personnel of entity or parent [member]	member	IAS 24.19 f Disclosure			
IFRS	9	Other related parties [member]	member	IAS 24.19 g Disclosure			
IFRS	6	Disclosure of transactions between related parties [line items]	line items				
IFRS	7	Description of transactions with related party	text	IAS 24.18 Disclosure			
IFRS	7	Description of nature of related party relationship	text	IAS 24.18 Disclosure			
IFRS	7	Related party transactions [abstract]					
IFRS	8	Purchases of goods, related party transactions	Xduration, debit	IAS 24.21 a Example			
IFRS	8	Revenue from sale of goods, related party transactions	Xduration, credit	IAS 24.21 a Example			

IFRS /AU	Level	Element label names	Type	IFRS references	Additional AU references to IFRS elements	AU Extension References	Not used in IFRS AU Taxonomy 2011
IFRS	8	Purchases of property and other assets, related party transactions	Xduration, debit	IAS 24.21 b Example			
IFRS	8	Sales of property and other assets, related party transactions	Xduration, credit	IAS 24.21 b Example			
IFRS	8	Services received, related party transactions	Xduration, debit	IAS 24.21 c Example			
IFRS	8	Revenue from rendering of services, related party transactions	Xduration, credit	IAS 24.21 c Example			
IFRS	8	Leases as lessor, related party transactions	Xduration	IAS 24.21 d Example			
IFRS	8	Leases as lessee, related party transactions	Xduration	IAS 24.21 d Example			
IFRS	8	Transfers of research and development from entity, related party transactions	Xduration	IAS 24.21 e Example			
IFRS	8	Transfers of research and development to entity, related party transactions	Xduration	IAS 24.21 e Example			
IFRS	8	Transfers under license agreements from entity, related party transactions	Xduration	IAS 24.21 f Example			
IFRS	8	Transfers under license agreements to entity, related party transactions	Xduration	IAS 24.21 f Example			
IFRS	8	Transfers under finance agreements from entity, related party transactions	Xduration	IAS 24.21 g Example			
IFRS	8	Transfers under finance agreements to entity, related party transactions	Xduration	IAS 24.21 g Example			
IFRS	8	Provision of guarantees or collateral by entity, related party transactions	Xduration	IAS 24.21 h Example			
IFRS	8	Provision of guarantees or collateral to entity, related party transactions	Xduration	IAS 24.21 h Example			
IFRS	8	Commitments made by entity, related party transactions	Xduration	IAS 24.21 i Example			
IFRS	8	Commitments made on behalf of entity, related party transactions	Xduration	IAS 24.21 i Example			
IFRS	8	Settlement of liabilities by entity on behalf of related party, related party transactions	Xduration	IAS 24.21 j Example			
IFRS	8	Settlement of liabilities on behalf of entity by related party, related party transactions	Xduration	IAS 24.21 j Example			
IFRS	8	Participation in defined benefit plan that shares risks between group entities, related party transactions	Xduration	IAS 24.22 Example			
IFRS	7	Outstanding balances for related party transactions [abstract]					
IFRS	8	Amounts payable, related party transactions	Xinstant, credit	IAS 24.18 b Disclosure, IAS 24.20 Disclosure			
IFRS	8	Amounts receivable, related party transactions	Xinstant, debit	IAS 24.18 b Disclosure, IAS 24.20 Disclosure			
IFRS	8	Outstanding commitments made by entity, related party transactions	Xinstant, credit	IAS 24.18 b Disclosure			
IFRS	8	Outstanding commitments made on behalf of entity, related party transactions	Xinstant, credit	IAS 24.18 b Disclosure			
IFRS	8	Explanation of terms and conditions of outstanding balances for related party transaction	text	IAS 24.18 b (i) Disclosure			
IFRS	8	Explanation of details of guarantees given or received of outstanding balances for related party transaction	text	IAS 24.18 b (ii) Disclosure			
IFRS	7	Provisions for doubtful debts related to outstanding balances of related party transaction	Xinstant, credit	IAS 24.18 c Disclosure			
IFRS	7	Expense recognised during period for bad and doubtful debts for related party transaction	Xduration, debit	IAS 24.18 d Disclosure			
IFRS	4	Disclosure that related party transactions were made on terms equivalent to those that prevail in arm's length transactions	text	IAS 24.23 Disclosure			
IFRS	4	Explanation of whether entity applies exemption in IAS 24.25	text	IAS 24.26 Disclosure			
IFRS	5	Name of government and nature of relationship with government	text	IAS 24.26 a Disclosure			
IFRS	5	Explanation of nature and amount of significant transactions	text	IAS 24.26 b (i) Disclosure			
IFRS	5	Description of other transactions that are collectively significant	text	IAS 24.26 b (ii) Disclosure			
AU	4	Disclosure of information in relation to parent entities and/or ultimate controlling parties incorporated or constituted outside Australia [text block]	text block			AASB 124.Aus12.1	
AU	4	Disclosure of key management personnel and changes after year end [text block]	text block			AASB 124.Aus25.2, AASB 124.Aus25.3	
AU	4	Disclosure of compensation for each key management personnel [text block]	text block			AASB 124.Aus25.4, AASB 124.Aus25.5, AASB 124.Aus25.6	
AU	4	Disclosure of information in relation to equity instruments provided as compensation to each key management personnel [text block]	text block			AASB 124.Aus25.7.1, AASB 124.Aus25.7.2, AASB 124.Aus25.7.3, AASB 124.Aus25.7.4, AASB 124.Aus25.7.5	
AU	4	Disclosure of each aggregate of loans to each key management personnel [text block]	text block			AASB 124.Aus25.8, AASB 124.Aus25.8.1, AASB 124.Aus25.8.2	
AU	4	Disclosure of other transactions and balances between disclosing entity and any of its subsidiaries and key management personnel [text block]	text block			AASB 124.Aus25.9, AASB 124.Aus25.9.1, AASB 124.Aus25.9.2, AASB 124.Aus25.9.3	
AU	2	Disclosure of consolidated and separate financial statements [table]	table			ASIC CO10/654	
IFRS	3	Consolidated and separate financial statements [axis]	axis	IAS 27.4 Disclosure	ASIC CO10/654		
IFRS	4	Consolidated [member]	member [default]	IAS 27 - Disclosure Disclosure			
IFRS	5	Separate [member]	member	IAS 27 - Disclosure Disclosure			
IFRS		**IFRS 1**					
IFRS	0	[819100] Notes - First time adoption					
AU	1	Disclosure of consolidated and separate financial statements [abstract]					
AU	2	Disclosure of consolidated and separate financial statements [line items]					
IFRS	3	Disclosure of first time adoption [text block]	text block	IFRS 1 - Presentation and disclosure Disclosure			
IFRS	4	Disclosure of comparative information prepared under previous GAAP [text block]	text block	IFRS 1.24 Disclosure			
IFRS	5	Disclosure of comparative information prepared under previous GAAP [abstract]					
IFRS	6	Disclosure of comparative information prepared under previous GAAP [table]	table	IFRS 1.24 Disclosure			
IFRS	7	Financial effect of transition from previous GAAP to IFRSs [axis]	axis	IFRS 1.24 Disclosure			
IFRS	8	IFRSs [member]	member [default]	IFRS 1.24 Disclosure			
IFRS	9	Previous GAAP [member]	member	IFRS 1.24 Disclosure, IFRS 1.29 Disclosure, IFRS 1.30 Common practice			
IFRS	9	Effect of transition to IFRSs [member]	member	IFRS 1.24 Disclosure			
IFRS	6	Disclosure of comparative information prepared under previous GAAP [line items]	line items				
IFRS	7	Equity	Xinstant, credit	IAS 1.55 Disclosure, IAS 1.78 e Disclosure, IFRS 1.24 a Disclosure, IFRS 1.32 a (i) Disclosure			
IFRS	7	Comprehensive income	Xduration, credit	IAS 1.106 a Disclosure, IAS 1.82 i Disclosure, IFRS 1.24 b Disclosure, IFRS 1.32 a (ii) Disclosure			

IFRS /AU	Level	Element label names	Type	IFRS references	Additional AU references to IFRS elements	AU Extension References	Not used in IFRS AU Taxonomy 2011
IFRS	7	Profit (loss)	Xduration, credit	IAS 1.106 d (i) Disclosure, IAS 1.82 f Disclosure, IAS 28.37 b Disclosure, IAS 28.37 i Disclosure, IAS 7.18 b Disclosure, IFRS 1.24 b Disclosure, IFRS 1.32 a (ii) Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure			
IFRS	4	Explanation of effect of transition on reported financial position	text	IFRS 1.23 Disclosure			
IFRS	4	Explanation of effect of transition on reported financial performance	text	IFRS 1.23 Disclosure			
IFRS	4	Explanation of effect of transition on reported cash flows	text	IFRS 1.23 Disclosure, IFRS 1.25 Disclosure			
IFRS	4	Explanation of fact that financial statements for previous periods not presented	text	IFRS 1.28 Disclosure			
IFRS	4	Explanation of cross references to interim financial statement disclosures for first-time adopter	text	IFRS 1.33 Disclosure			
IFRS	4	Disclosure of redesignated financial assets and liabilities [text block]	text block	IFRS 1.29 Disclosure			
IFRS	5	Disclosure of redesignated financial assets and liabilities [abstract]					
IFRS	6	Disclosure of redesignated financial assets and liabilities [table]	table	IFRS 1.29 Disclosure			
IFRS	7	Redesignation [axis]	axis	IFRS 1.29 Disclosure			
IFRS	8	Redesignated [member]	member [default]	IFRS 1.29 Disclosure			
IFRS	9	Previous GAAP [member]	member	IFRS 1.24 Disclosure, IFRS 1.29 Disclosure, IFRS 1.30 Common practice			
IFRS	9	Redesignated amount [member]	member	IFRS 1.29 Common practice			
IFRS	6	Disclosure of redesignated financial assets and liabilities [line items]	line items				
IFRS	7	Redesignated financial asset as available-for-sale	Xinstant, debit	Expiry date 2013-01-01 IFRS 1.29 Disclosure			
IFRS	7	Redesignated financial asset as at fair value through profit or loss	Xinstant, debit	IFRS 1.29 Disclosure			
IFRS	7	Redesignated financial liability as at fair value through profit or loss	Xinstant, credit	IFRS 1.29 Disclosure, Effective 2013-01-01 IFRS 1.29A Disclosure			
IFRS	5	Description of redesignated financial liabilities	text	IFRS 1.29 Disclosure			
IFRS	5	Description of redesignated financial assets	text	IFRS 1.29 Disclosure			
IFRS	4	Disclosure of fair values of items used as deemed cost [text block]	text block	IFRS 1.30 Disclosure			
IFRS	5	Disclosure of fair values of items used as deemed cost [abstract]					
IFRS	6	Disclosure of fair values of items used as deemed cost [table]	table	IFRS 1.30 Disclosure			
IFRS	7	Fair value as deemed cost [axis]	axis	IFRS 1.30 Disclosure			
IFRS	8	Aggregate of fair values [member]	member [default]	IFRS 1.30 a Disclosure			
IFRS	9	Previous GAAP [member]	member	IFRS 1.24 Disclosure, IFRS 1.29 Disclosure, IFRS 1.30 Common practice			
IFRS	9	Aggregate adjustment to carrying amounts reported under previous GAAP [member]	member	IFRS 1.30 b Disclosure			
IFRS	5	Disclosure of fair values of items used as deemed cost [line items]	line items				
IFRS	6	Intangible asset fair value used as deemed cost	Xinstant, debit	IFRS 1.30 Disclosure			
IFRS	6	Property, plant and equipment fair value used as deemed cost	Xinstant, debit	IFRS 1.30 Disclosure			
IFRS	6	Investment property fair value used as deemed cost	Xinstant, debit	IFRS 1.30 Disclosure			
IFRS	4	Aggregate deemed cost of investments for which deemed cost is previous GAAP carrying amount	Xinstant, debit	IFRS 1.31 a Disclosure			
IFRS	4	Aggregate deemed cost of investments for which deemed cost is fair value	Xinstant, debit	IFRS 1.31 b Disclosure			
IFRS	4	Aggregate adjustment to carrying amounts of investments reported under previous GAAP	Xinstant, debit	IFRS 1.31 c Disclosure			
IFRS	4	Description of fact and basis on which carrying amounts determined under previous GAAP were allocated if entity uses exemption in IFRS 1.D8A(b)	text	IFRS 1.31A Disclosure			
IFRS	4	Description of fact and basis on which carrying amounts were determined under previous GAAP if entity uses exemption in IFRS 1.D8B	text	IFRS 1.31B Disclosure			
IFRS	4	Explanation of how and why entity had, and ceased to have, functional currency for which reliable general price index is not available and no exchangeability with stable foreign currency exists	text	IFRS 1.31C Disclosure			
AU	2	Disclosure of consolidated and separate financial statements [table]	table			ASIC CO10/654	
IFRS	3	Consolidated and separate financial statements [axis]	axis	IAS 27.4 Disclosure	ASIC CO10/654		
IFRS	4	Consolidated [member]	member [default]	IAS 27 - Disclosure Disclosure			
IFRS	5	Separate [member]	member	IAS 27 - Disclosure Disclosure			
IFRS		IAS 16					
IFRS	0	[822100] Notes - Property, plant and equipment					
AU	1	Disclosure of consolidated and separate financial statements [abstract]					
AU	2	Disclosure of consolidated and separate financial statements [line items]					
IFRS	3	Disclosure of property, plant and equipment [text block]	text block	IAS 16 - Disclosure Disclosure			
IFRS	4	Disclosure of detailed information about property, plant and equipment [text block]	text block	IAS 16.73 Disclosure			
IFRS	5	Disclosure of detailed information about property, plant and equipment [abstract]					
IFRS	6	Disclosure of detailed information about property, plant and equipment [table]	table	IAS 16.73 Disclosure			
IFRS	7	Classes of property, plant and equipment [axis]	axis	IAS 16.73 Disclosure			
IFRS	8	Property, plant and equipment [member]	member [default]	IAS 16.73 Disclosure, IAS 17.31 a Disclosure, IAS 36.127 Example			
IFRS	9	Land and buildings [member]	member	IAS 16.37 b Example			
IFRS	10	Land [member]	member	IAS 16.37 a Example			
IFRS	10	Buildings [member]	member	IAS 16.37 Common practice			
IFRS	9	Machinery [member]	member	IAS 16.37 c Example			
IFRS	9	Vehicles [member]	member	IAS 16.37 Common practice			
IFRS	10	Ships [member]	member	IAS 16.37 d Example			
IFRS	10	Aircraft [member]	member	IAS 16.37 e Example			
IFRS	10	Motor vehicles [member]	member	IAS 16.37 f Example			
IFRS	9	Fixtures and fittings [member]	member	IAS 16.37 g Example			
IFRS	9	Office equipment [member]	member	IAS 16.37 h Example			
IFRS	9	Tangible exploration and evaluation assets [member]	member	IFRS 6.25 Disclosure			
IFRS	9	Construction in progress [member]	member	IAS 16.37 Common practice			

IFRS /AU	Level	Element label names	Type	IFRS references	Additional AU references to IFRS elements	AU Extension References	Not used in IFRS AU Taxonomy 2011
IFRS	9	Other property, plant and equipment [member]	member	IAS 16.37 Common practice			
IFRS	7	Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	axis	IAS 16.73 Disclosure, IAS 16.73 e Disclosure, IAS 38.118 c Disclosure, IAS 38.118 e Disclosure, IAS 40.76 Disclosure, IAS 40.79 c Disclosure, IAS 40.79 d Disclosure, IAS 41.50 Disclosure, IAS 41.54 f Disclosure, IFRS 3.B67 d Disclosure			
IFRS	8	Carrying amount [member]	member [default]	IAS 16.73 e Disclosure, IAS 38.118 e Disclosure, IAS 40.76 Disclosure, IAS 40.79 d Disclosure, IAS 41.50 Disclosure, IFRS 3.B67 d Disclosure			
IFRS	9	Gross carrying amount [member]	member	IAS 16.73 d Disclosure, IAS 38.118 c Disclosure, IAS 40.76 c Disclosure, IAS 41.54 f Disclosure, IFRS 3.B67 d Disclosure			
IFRS	9	Accumulated depreciation, amortisation and impairment [member]	member	IAS 16.73 d Disclosure, IAS 16.75 b Disclosure, IAS 38.118 c Disclosure, IAS 40.76 c Disclosure, IAS 41.54 f Disclosure, IFRS 3.B67 d Disclosure			
IFRS	6	Disclosure of detailed information about property, plant and equipment [line items]	line items				
IFRS	7	Measurement bases, property, plant and equipment	text	IAS 16.73 a Disclosure			
IFRS	7	Depreciation method, property, plant and equipment	text	IAS 16.73 b Disclosure			
IFRS	7	Useful lives or depreciation rates, property, plant and equipment	text	IAS 16.73 c Disclosure			
IFRS	7	Effective dates of revaluation, property, plant and equipment	text	IAS 16.77 a Disclosure			
IFRS	7	Explanation of independent valuer used for revaluation, property, plant and equipment	text	IAS 16.77 b Disclosure			
IFRS	7	Explanation of revaluation methods and assumptions, property, plant and equipment	text	IAS 16.77 c Disclosure			
IFRS	7	Reconciliation of changes in property, plant and equipment [abstract]					
IFRS	8	Property, plant and equipment at beginning of period	Xinstant, debit	IAS 1.54 a Disclosure, IAS 16.73 e Disclosure			
IFRS	8	Changes in property, plant and equipment [abstract]					
IFRS	9	Additions other than through business combinations, property, plant and equipment	Xduration, debit	IAS 16.73 e (i) Disclosure			
IFRS	9	Acquisitions through business combinations, property, plant and equipment	Xduration, debit	IAS 16.73 e (iii) Disclosure			
IFRS	9	Increase (decrease) through net exchange differences, property, plant and equipment	Xduration, debit	IAS 16.73 e (viii) Disclosure			
IFRS	9	Depreciation, property, plant and equipment	(X)duration	IAS 16.73 e (vii) Disclosure, IAS 16.75 a Disclosure			
IFRS	9	Impairment loss recognised in profit or loss, property, plant and equipment	(X)duration	IAS 16.73 e (v) Disclosure, IAS 1.98 a Disclosure			
IFRS	9	Reversal of impairment loss recognised in profit or loss, property, plant and equipment	Xduration	IAS 16.73 e (vi) Disclosure, IAS 1.98 a Disclosure			
IFRS	9	Revaluation increase (decrease), property, plant and equipment	Xduration, debit	IAS 16.73 e (iv) Disclosure			
IFRS	9	Impairment loss recognised in other comprehensive income, property, plant and equipment	(X)duration	IAS 16.73 e (iv) Disclosure			
IFRS	9	Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	Xduration	IAS 16.73 e (iv) Disclosure			
IFRS	9	Increase (decrease) through transfers and other changes, property, plant and equipment	Xduration, debit	IAS 16.73 e (ix) Disclosure			
IFRS	9	Disposals, property, plant and equipment	(X)duration, credit	IAS 16.73 e (ii) Disclosure			
IFRS	9	Decrease through classified as held for sale, property, plant and equipment	(X)duration, credit	IAS 16.73 e (ii) Disclosure			
IFRS	9	Total increase (decrease) in property, plant and equipment	Xduration, debit	IAS 16.73 e Disclosure			
IFRS	8	Property, plant and equipment at end of period	Xinstant, debit	IAS 1.54 a Disclosure, IAS 16.73 e Disclosure			
IFRS	7	Additional information [abstract]					
IFRS	8	Property, plant and equipment, expenditures recognised in course of its construction	Xinstant, debit	IAS 16.74 b Disclosure			
IFRS	8	Property, plant and equipment, temporarily idle	Xinstant, debit	IAS 16.79 a Example			
IFRS	8	Property, plant and equipment, gross carrying amount of fully depreciated assets still in use	Xinstant, debit	IAS 16.79 b Example			
IFRS	8	Property, plant and equipment, carrying amount of assets retired from active use and not classified as held for sale	Xinstant, debit	IAS 16.79 c Example			
IFRS	7	Property, plant and equipment, revaluation [abstract]					
IFRS	8	Property, plant and equipment, carrying amount of revalued assets by active market prices	Xinstant, debit	IAS 16.77 d Disclosure			
IFRS	8	Property, plant and equipment, carrying amount of revalued assets by estimations	Xinstant, debit	IAS 16.77 d Disclosure			
IFRS	8	Property, plant and equipment, carrying amount of revalued assets	Xinstant, debit	IAS 16.77 Disclosure			
IFRS	8	Property, plant and equipment, carrying amount at cost of revalued assets	Xinstant, debit	IAS 16.77 e Disclosure			
IFRS	8	Property, plant and equipment, revaluation surplus	Xinstant, credit	IAS 16.77 f Disclosure			
IFRS	4	Property, plant and equipment, restrictions on title	Xinstant, debit	IAS 16.74 a Disclosure			
IFRS	4	Description of existence of restrictions on title, property, plant and equipment	text	IAS 16.74 a Disclosure			
IFRS	4	Property, plant and equipment, pledged as security	Xinstant, debit	IAS 16.74 a Disclosure			
IFRS	4	Contractual commitments for acquisition of property, plant and equipment	Xinstant, credit	IAS 16.74 c Disclosure			
IFRS	4	Compensation from third parties for items of property, plant and equipment	Xduration, credit	IAS 16.74 d Disclosure			
IFRS	4	Fair value of property, plant and equipment materially different from carrying amount	Xinstant, debit	IAS 16.79 d Example			
AU	2	Disclosure of consolidated and separate financial statements [table]	table			ASIC CO10/654	
IFRS	3	Consolidated and separate financial statements [axis]	axis	IAS 27.4 Disclosure	ASIC CO10/654		
IFRS	4	Consolidated [member]	member [default]	IAS 27 - Disclosure Disclosure			
IFRS	5	Separate [member]	member	IAS 27 - Disclosure Disclosure			
IFRS		IFRS 6					
IFRS	0	[822200] Notes - Exploration for and evaluation of mineral resources					
AU	1	Disclosure of consolidated and separate financial statements [abstract]					
AU	2	Disclosure of consolidated and separate financial statements [line items]					
IFRS	3	Disclosure of exploration and evaluation assets [text block]	text block	IFRS 6 - Disclosure Disclosure			

IFRS /AU	Level	Element label names	Type	IFRS references	Additional AU references to IFRS elements	AU Extension References	Not used in IFRS AU Taxonomy 2011
IFRS	4	Description of accounting policy for exploration and evaluation expenditures [text block]	text block	IFRS 6.24 a Disclosure			
IFRS	4	Assets arising from exploration for and evaluation of mineral resources	Xinstant, debit	IFRS 6.24 b Disclosure			
IFRS	4	Liabilities arising from exploration for and evaluation of mineral resources	Xinstant, credit	IFRS 6.24 b Disclosure			
IFRS	4	Income arising from exploration for and evaluation of mineral resources	Xduration, credit	IFRS 6.24 b Disclosure			
IFRS	4	Expense arising from exploration for and evaluation of mineral resources	Xduration, debit	IFRS 6.24 b Disclosure			
IFRS	4	Cash flows from (used in) exploration for and evaluation of mineral resources, classified as operating activities	Xduration, debit	IFRS 6.24 b Disclosure			
IFRS	4	Cash flows from (used in) exploration for and evaluation of mineral resources, classified as investing activities	Xduration, debit	IFRS 6.24 b Disclosure			
AU	4	Disclosure of additional information about recoverability of exploration and evaluation assets recognised for any of areas of interest [text block]	text			AASB 6.Aus24.1	
AU	2	Disclosure of consolidated and separate financial statements [table]	table			ASIC CO10/654	
IFRS	3	Consolidated and separate financial statements [axis]	axis	IAS 27.4 Disclosure	ASIC CO10/654		
IFRS	4	Consolidated [member]	member [default]	IAS 27 - Disclosure Disclosure			
IFRS	5	Separate [member]	member	IAS 27 - Disclosure Disclosure			
IFRS		IFRS 7					
IFRS	0	[822390] Notes - Financial instruments					
AU	1	Disclosure of consolidated and separate financial statements [abstract]					
AU	2	Disclosure of consolidated and separate financial statements [line items]					
IFRS	3	Disclosure of financial instruments [text block]	text block	IFRS 7 - Scope Disclosure			
IFRS	4	Disclosure of detailed information about financial instruments [text block]	text block	IFRS 7.27B Disclosure, IFRS 7.36 Disclosure			
IFRS	5	Disclosure of detailed information about financial instruments [abstract]					
IFRS	6	Disclosure of detailed information about financial instruments [table]	table	IFRS 7.27B Disclosure, IFRS 7.36 Disclosure			
IFRS	7	Classes of financial instruments [axis]	axis	IFRS 7.27B Disclosure, IFRS 7.36 Disclosure			
IFRS	8	Financial instruments [member]	member [default]	IFRS 7.27B Disclosure, IFRS 7.36 Disclosure			
IFRS	9	Financial instruments at amortised cost [member]	member	IFRS 7.B2 a Disclosure			
IFRS	9	Financial instruments at fair value [member]	member	IFRS 7.B2 a Disclosure			
IFRS	9	Financial instruments outside scope of IFRS 7 [member]	member	IFRS 7.B2 b Disclosure			
IFRS	6	Disclosure of detailed information about financial instruments [line items]	line items				
IFRS	7	Description of methods and assumptions to determine fair value	text	IFRS 7.27 Disclosure	AASB 7.RDR27.1		
IFRS	7	Description of change in valuation technique and reasons for change	text	IFRS 7.27 Disclosure			
IFRS	7	Financial instruments measured in Level 1 of fair value hierarchy	Xinstant	IFRS 7.27B a Disclosure			
IFRS	7	Financial instruments measured in Level 2 of fair value hierarchy	Xinstant	IFRS 7.27B a Disclosure			
IFRS	7	Financial instruments measured in Level 3 of fair value hierarchy	Xinstant	IFRS 7.27B a Disclosure			
IFRS	7	Significant transfers of financial instruments out of Level 1 into Level 2 of fair value hierarchy	Xduration	IFRS 7.27B b Disclosure			
IFRS	7	Significant transfers of financial instruments out of Level 2 into Level 1 of fair value hierarchy	Xduration	IFRS 7.27B b Disclosure			
IFRS	7	Description of reasons for significant transfers of financial instruments out of Level 1 into Level 2 of fair value hierarchy	text	IFRS 7.27B b Disclosure			
IFRS	7	Description of reasons for significant transfers of financial instruments out of Level 2 into Level 1 of fair value hierarchy	text	IFRS 7.27B b Disclosure			
IFRS	7	Gains (losses) recognised in profit or loss for financial instruments measured in Level 3 of fair value hierarchy	Xduration, credit	IFRS 7.27B c (i) Disclosure			
IFRS	7	Description of where gains (losses) on financial instruments measured in Level 3 of fair value hierarchy are presented in statement of comprehensive income or income statement	text	IFRS 7.27B c (i) Disclosure			
IFRS	7	Gains (losses) recognised in other comprehensive income for financial instruments measured in Level 3 of fair value hierarchy	Xduration, credit	IFRS 7.27B c (ii) Disclosure			
IFRS	7	Purchase of financial instruments measured in Level 3 of fair value hierarchy	Xduration	IFRS 7.27B c (iii) Disclosure			
IFRS	7	Sales of financial instruments measured in Level 3 of fair value hierarchy	Xduration	IFRS 7.27B c (iii) Disclosure			
IFRS	7	Issues of financial instruments measured in Level 3 of fair value hierarchy	Xduration	IFRS 7.27B c (iii) Disclosure			
IFRS	7	Settlements of financial instruments measured in Level 3 of fair value hierarchy	Xduration	IFRS 7.27B c (iii) Disclosure			
IFRS	7	Transfer of financial instruments into Level 3 of fair value hierarchy	Xduration	IFRS 7.27B c (iv) Disclosure			
IFRS	7	Transfer of financial instruments out of Level 3 of fair value hierarchy	Xduration	IFRS 7.27B c (iv) Disclosure			
IFRS	7	Description of reason for transfer of financial instruments into or out of Level 3 of fair value hierarchy	text	IFRS 7.27B c (iv) Disclosure			
IFRS	7	Description of significant transfer of financial instruments into Level 3 of fair value hierarchy	text	IFRS 7.27B c (iv) Example			
IFRS	7	Description of significant transfer of financial instruments out of Level 3 of fair value hierarchy	text	IFRS 7.27B c (iv) Example			
IFRS	7	Gains (losses) for period included in profit or loss for assets or liabilities held at end of reporting period	Xduration, credit	IFRS 7.27B d Disclosure			
IFRS	7	Description of where gains (losses) for assets or liabilities held at end of reporting period on fair value measurement are presented in statement of comprehensive income or income statement	text	IFRS 7.27B d Disclosure			
IFRS	7	Explanation of fact and effect of change to reasonably possible alternative assumption which would change fair value significantly	text	IFRS 7.27B e Disclosure			
IFRS	7	Description of accounting policy for recognising difference between fair value at initial recognition and amount determined using valuation technique [text block]	text block	IFRS 7.28 a Disclosure			
IFRS	7	Reconciliation of aggregate difference between fair value at initial recognition and amount determined using valuation technique yet to be recognised [abstract]					
IFRS	8	Aggregate difference between fair value at initial recognition and amount determined using valuation technique yet to be recognised at beginning of period	Xinstant	IFRS 7.28 b Disclosure			
IFRS	8	Changes in aggregate difference between fair value at initial recognition and amount determined using valuation technique yet to be recognised [abstract]					
IFRS	9	Increase (decrease) through new transactions, aggregate difference between fair value at initial recognition and amount determined using valuation technique yet to be recognised	Xduration	IFRS 7.IG14 Example			
IFRS	9	Increase (decrease) through amounts recognised in profit or loss, aggregate difference between fair value at initial recognition and amount determined using valuation technique yet to be recognised	Xduration	IFRS 7.IG14 Example			

IFRS /AU	Level	Element label names	Type	IFRS references	Additional AU references to IFRS elements	AU Extension References	Not used in IFRS AU Taxonomy 2011
IFRS	9	Other increases, aggregate difference between fair value at initial recognition and amount determined using valuation technique yet to be recognised	Xduration	IFRS 7.IG14 Example			
IFRS	9	Other decreases, aggregate difference between fair value at initial recognition and amount determined using valuation technique yet to be recognised	(X)duration	IFRS 7.IG14 Example			
IFRS	9	Total increase (decrease) in aggregate difference between fair value at initial recognition and amount determined using valuation technique yet to be recognised	Xduration	IFRS 7.28 b Example			
IFRS	8	Aggregate difference between fair value at initial recognition and amount determined using valuation technique yet to be recognised at end of period	Xinstant	IFRS 7.28 b Disclosure			
IFRS	7	Maximum exposure to credit risk	Xinstant	IFRS 7.36 a Disclosure			
IFRS	7	Description of collateral held as security and other credit enhancements and their financial effect in respect of amount that best represents maximum exposure	text	IFRS 7.36 b Disclosure			
IFRS	4	Disclosure of financial assets [text block]	text block	IFRS 7.6 Disclosure			
IFRS	5	Disclosure of financial assets [abstract]					
IFRS	6	Disclosure of financial assets [table]	table	IFRS 7.6 Disclosure			
IFRS	7	Classes of financial assets [axis]	axis	IFRS 7.6 Disclosure			
IFRS	8	Financial assets [member]	member [default]	IAS 36.127 Example, IFRS 7.6 Disclosure			
IFRS	9	Financial assets at amortised cost [member]	member	IFRS 7.B2 a Disclosure			
IFRS	10	Mortgages [member]	member	Effective 2011-07-01 IFRS 7.IG40B Example			
IFRS	10	Consumer loans [member]	member	Effective 2011-07-01 IFRS 7.IG40B Example			
IFRS	9	Financial assets at fair value [member]	member	IFRS 7.B2 a Disclosure			
IFRS	10	Trading securities [member]	member	IFRS 7.IG13A Example, IFRS 7.IG13B Example, Effective 2011-07-01 IFRS 7.IG40B Example			
IFRS	10	Derivatives [member]	member	IFRS 7.IG13A Example, IFRS 7.IG13B Example, Effective 2011-07-01 IFRS 7.IG40B Example			
IFRS	10	Equity investments [member]	member	IFRS 7.IG13A Example, IFRS 7.IG13B Example, Effective 2011-07-01 IFRS 7.IG40B Example			
IFRS	9	Financial assets outside scope of IFRS 7 [member]	member	IFRS 7.B2 b Disclosure			
IFRS	6	Disclosure of financial assets [line items]	line items				
IFRS	7	Categories of financial assets [abstract]					
IFRS	8	Financial assets at fair value through profit or loss [abstract]					
IFRS	9	Financial assets at fair value through profit or loss, designated upon initial recognition	Xinstant, debit	IFRS 7.8 a Disclosure			
IFRS	9	Financial assets at fair value through profit or loss, classified as held for trading	Xinstant, debit	Expiry date 2013-01-01 IFRS 7.8 a Disclosure			
IFRS	9	Financial assets at fair value through profit or loss, mandatorily measured at fair value	Xinstant, debit	Effective 2013-01-01 IFRS 7.8 a Disclosure			
IFRS	9	Total financial assets at fair value through profit or loss	Xinstant, debit	IFRS 7.8 a Disclosure			
IFRS	8	Financial assets available-for-sale	Xinstant, debit	Expiry date 2013-01-01 IFRS 7.8 d Disclosure			
IFRS	8	Held-to-maturity investments	Xinstant, debit	Expiry date 2013-01-01 IFRS 7.8 b Disclosure			
IFRS	8	Loans and receivables	Xinstant, debit	Expiry date 2013-01-01 IFRS 7.8 c Disclosure			
IFRS	8	Financial assets at fair value through other comprehensive income	Xinstant, debit	Effective 2013-01-01 IFRS 7.8 h Disclosure			
IFRS	8	Financial assets at amortised cost	Xinstant, debit	Effective 2013-01-01 IFRS 7.8 f Disclosure			
IFRS	8	Total financial assets	Xinstant, debit	IFRS 7.25 Disclosure			
IFRS	7	Financial assets, at fair value	Xinstant, debit	IFRS 7.25 Disclosure			
IFRS	7	Reconciliation of changes in allowance account for credit losses of financial assets [abstract]					
IFRS	8	Allowance account for credit losses of financial assets at beginning of period	Xinstant, credit	IFRS 7.16 Disclosure			
IFRS	8	Changes in allowance account for credit losses of financial assets [abstract]					
IFRS	9	Total increase (decrease) in allowance account for credit losses of financial assets	Xduration, credit	IFRS 7.16 Disclosure			
IFRS	8	Allowance account for credit losses of financial assets at end of period	Xinstant, credit	IFRS 7.16 Disclosure			
IFRS	7	Impairment loss on financial assets	Xduration, debit	IFRS 7.20 e Disclosure			
IFRS	7	Information about credit quality of neither past due nor impaired financial assets [text block]	text block	IFRS 7.36 c Disclosure			
IFRS	8	Analysis of credit exposures using external credit grading system [text block]	text block	IFRS 7.IG23 a Example			
IFRS	9	Description of rating agencies used	text	IFRS 7.IG24 b Example			
IFRS	9	Rated credit exposures	Xinstant	IFRS 7.IG24 c Example			
IFRS	9	Unrated credit exposures	Xinstant	IFRS 7.IG24 c Example			
IFRS	9	Description of relationship between internal and external ratings	text	IFRS 7.IG24 d Example, IFRS 7.IG25 c Example			
IFRS	8	Analysis of credit exposures using internal credit grading system [text block]	text block	IFRS 7.IG23 a Example			
IFRS	9	Description of internal credit ratings process	text	IFRS 7.IG25 a Example			
IFRS	9	Description of relationship between internal and external ratings	text	IFRS 7.IG24 d Example, IFRS 7.IG25 c Example			
IFRS	8	Description of nature of counterparty	text	IFRS 7.IG23 b Example			
IFRS	8	Description of historical information about counterparty default rates	text	IFRS 7.IG23 c Example			
IFRS	8	Description of other information used to assess credit quality	text	IFRS 7.IG23 d Example			
IFRS	7	Financial assets previously designated at fair value through profit or loss but no longer so designated, first application of IFRS 9	Xinstant, debit	Effective 2013-01-01 IFRS 7.44I c Disclosure			
IFRS	8	Financial assets previously designated at fair value through profit or loss reclassified due to requirements of IFRS 9, first application of IFRS 9	Xinstant, debit	Effective 2013-01-01 IFRS 7.44I c Disclosure			
IFRS	8	Financial assets previously designated at fair value through profit or loss reclassified voluntarily, first application of IFRS 9	Xinstant, debit	Effective 2013-01-01 IFRS 7.44I c Disclosure			
IFRS	4	Disclosure of external credit exposures [text block]	text block	IFRS 7.IG24 Example			
IFRS	5	Disclosure of external credit exposures [abstract]					
IFRS	6	Disclosure of external credit exposures [table]	table	IFRS 7.IG24 Example			

IFRS /AU	Level	Element label names	Type	IFRS references	Additional AU references to IFRS elements	AU Extension References	Not used in IFRS AU Taxonomy 2011
IFRS	7	External credit grades [axis]	axis	IFRS 7.IG24 a Example			
IFRS	8	External credit grades [member]	member [default]	IFRS 7.IG24 a Example			
IFRS	7	Classes of financial assets [axis]	axis	IFRS 7.6 Disclosure			
IFRS	8	Financial assets [member]	member [default]	IAS 36.127 Example, IFRS 7.6 Disclosure			
IFRS	9	Financial assets at amortised cost [member]	member	IFRS 7.B2 a Disclosure			
IFRS	10	Mortgages [member]	member	Effective 2011-07-01 IFRS 7.IG40B Example			
IFRS	10	Consumer loans [member]	member	Effective 2011-07-01 IFRS 7.IG40B Example			
IFRS	9	Financial assets at fair value [member]	member	IFRS 7.B2 a Disclosure			
IFRS	10	Trading securities [member]	member	IFRS 7.IG13A Example, IFRS 7.IG13B Example, Effective 2011-07-01 IFRS 7.IG40B Example			
IFRS	10	Derivatives [member]	member	IFRS 7.IG13A Example, IFRS 7.IG13B Example, Effective 2011-07-01 IFRS 7.IG40B Example			
IFRS	10	Equity investments [member]	member	IFRS 7.IG13A Example, IFRS 7.IG13B Example, Effective 2011-07-01 IFRS 7.IG40B Example			
IFRS	9	Financial assets outside scope of IFRS 7 [member]	member	IFRS 7.B2 b Disclosure			
IFRS	6	Disclosure of external credit exposures [line items]	line items				
IFRS	7	Credit exposure	Xinstant	IFRS 7.IG24 a Example, IFRS 7.IG25 b Example			
IFRS	4	Disclosure of internal credit exposures [text block]	text block	IFRS 7.IG25 Example			
IFRS	5	Disclosure of internal credit exposures [abstract]					
IFRS	6	Disclosure of internal credit exposures [table]	table	IFRS 7.IG25 Example			
IFRS	7	Internal credit grades [axis]	axis	IFRS 7.IG25 b Example			
IFRS	8	Internal credit grades [member]	member [default]	IFRS 7.IG25 b Example			
IFRS	7	Classes of financial assets [axis]	axis	IFRS 7.6 Disclosure			
IFRS	8	Financial assets [member]	member [default]	IAS 36.127 Example, IFRS 7.6 Disclosure			
IFRS	9	Financial assets at amortised cost [member]	member	IFRS 7.B2 a Disclosure			
IFRS	10	Mortgages [member]	member	Effective 2011-07-01 IFRS 7.IG40B Example			
IFRS	10	Consumer loans [member]	member	Effective 2011-07-01 IFRS 7.IG40B Example			
IFRS	9	Financial assets at fair value [member]	member	IFRS 7.B2 a Disclosure			
IFRS	10	Trading securities [member]	member	IFRS 7.IG13A Example, IFRS 7.IG13B Example, Effective 2011-07-01 IFRS 7.IG40B Example			
IFRS	10	Derivatives [member]	member	IFRS 7.IG13A Example, IFRS 7.IG13B Example, Effective 2011-07-01 IFRS 7.IG40B Example			
IFRS	10	Equity investments [member]	member	IFRS 7.IG13A Example, IFRS 7.IG13B Example, Effective 2011-07-01 IFRS 7.IG40B Example			
IFRS	9	Financial assets outside scope of IFRS 7 [member]	member	IFRS 7.B2 b Disclosure			
IFRS	6	Disclosure of internal credit exposures [line items]	line items				
IFRS	7	Credit exposure	Xinstant	IFRS 7.IG24 a Example, IFRS 7.IG25 b Example			
IFRS	4	Disclosure of financial liabilities [text block]	text block	IFRS 7.6 Disclosure			
IFRS	5	Disclosure of financial liabilities [abstract]					
IFRS	6	Disclosure of financial liabilities [table]	table	IFRS 7.6 Disclosure			
IFRS	7	Classes of financial liabilities [axis]	axis	IFRS 7.6 Disclosure			
IFRS	8	Financial liabilities [member]	member [default]	IFRS 7.6 Disclosure			
IFRS	9	Financial liabilities at amortised cost [member]	member	IFRS 7.B2 a Disclosure			
IFRS	9	Financial liabilities at fair value [member]	member	IFRS 7.B2 a Disclosure			
IFRS	9	Financial liabilities outside scope of IFRS 7 [member]	member	IFRS 7.B2 b Disclosure			
IFRS	6	Disclosure of financial liabilities [line items]	line items				
IFRS	7	Categories of financial liabilities [abstract]					
IFRS	8	Financial liabilities at fair value through profit or loss [abstract]					
IFRS	9	Financial liabilities at fair value through profit or loss that meet definition of held for trading	Xinstant, credit	IFRS 7.8 e Disclosure			
IFRS	9	Financial liabilities at fair value through profit or loss, designated upon initial recognition	Xinstant, credit	IFRS 7.8 e Disclosure			
IFRS	9	Total financial liabilities at fair value through profit or loss	Xinstant, credit	IFRS 7.8 e Disclosure			
IFRS	8	Financial liabilities at amortised cost	Xinstant, credit	Expiry date 2013-01-01 IFRS 7.8 f Disclosure, Effective 2013-01-01 IFRS 7.8 g Disclosure			
IFRS	8	Total financial liabilities	Xinstant, credit	IFRS 7.25 Disclosure			
IFRS	7	Financial liabilities, at fair value	Xinstant, credit	IFRS 7.25 Disclosure			
IFRS	4	Designated loans or receivables at fair value through profit or loss [abstract]					
IFRS	5	Maximum exposure to credit risk of loans or receivables	Xinstant	Expiry date 2013-01-01 IFRS 7.9 a Disclosure			
IFRS	5	Amount by which loans or receivables related credit derivatives or similar instruments mitigate maximum exposure to credit risk	Xinstant	Expiry date 2013-01-01 IFRS 7.9 b Disclosure			
IFRS	5	Increase (decrease) in fair value of loans or receivables, attributable to changes in credit risk of financial assets	Xduration, debit	Expiry date 2013-01-01 IFRS 7.9 c Disclosure			
IFRS	5	Accumulated increase (decrease) in fair value of loan or receivable, attributable to changes in credit risk of financial assets	Xinstant, debit	Expiry date 2013-01-01 IFRS 7.9 c Disclosure			
IFRS	5	Increase (decrease) in fair value of loans or receivables related credit derivatives or similar instruments	Xduration	Expiry date 2013-01-01 IFRS 7.9 d Disclosure			
IFRS	5	Accumulated increase (decrease) in fair value of loans or receivables related credit derivatives or similar instruments	Xinstant	Expiry date 2013-01-01 IFRS 7.9 d Disclosure			
IFRS	4	Financial assets designated as measured at fair value [abstract]					
IFRS	5	Maximum exposure to credit risk of financial assets	Xinstant	Effective 2013-01-01 IFRS 7.9 a Disclosure			
IFRS	5	Amount by which financial assets related credit derivatives or similar instruments mitigate maximum exposure to credit risk	Xinstant	Effective 2013-01-01 IFRS 7.9 b Disclosure			
IFRS	5	Increase (decrease) in fair value of financial assets, attributable to changes in credit risk of financial assets	Xduration, debit	Effective 2013-01-01 IFRS 7.9 c Disclosure			
IFRS	5	Accumulated increase (decrease) in fair value of financial assets, attributable to changes in credit risk of financial assets	Xinstant, debit	Effective 2013-01-01 IFRS 7.9 c Disclosure			

IFRS /AU	Level	Element label names	Type	IFRS references	Additional AU references to IFRS elements	AU Extension References	Not used in IFRS AU Taxonomy 2011
IFRS	5	Increase (decrease) in fair value of financial assets related credit derivatives or similar instruments	Xduration	Effective 2013-01-01 IFRS 7.9 d Disclosure			
IFRS	5	Accumulated increase (decrease) in fair value of financial assets related credit derivatives or similar instruments	Xinstant	Effective 2013-01-01 IFRS 7.9 d Disclosure			
IFRS	4	Designated financial liabilities at fair value through profit or loss [abstract]					
IFRS	5	Increase (decrease) in fair value of financial liability, attributable to changes in credit risk of liability	Xduration, credit	Effective 2013-01-01 IFRS 7.10A a Disclosure, Expiry date 2013-01-01 IFRS 7.10 a Disclosure			
IFRS	5	Accumulated increase (decrease) in fair value of financial liability, attributable to changes in credit risk of liability	Xinstant, credit	Effective 2013-01-01 IFRS 7.10A a Disclosure, IFRS 7.10 a Disclosure			
IFRS	5	Difference between carrying amount of financial liability and amount contractually required to pay at maturity to holder of obligation	Xinstant	Effective 2013-01-01 IFRS 7.10A b Disclosure, IFRS 7.10 b Disclosure			
IFRS	5	Transfers of cumulative gain (loss) within equity	Xduration	Effective 2013-01-01 IFRS 7.10 c Disclosure			
IFRS	5	Description of reasons for transfers of cumulative gain (loss) within equity	text	Effective 2013-01-01 IFRS 7.10 c Disclosure			
IFRS	5	Amount presented in other comprehensive income realised at derecognition	Xduration	Effective 2013-01-01 IFRS 7.10 d Disclosure			
IFRS	4	Description of methods to determine amount of changes in fair value of financial assets and financial liabilities attributable to changes in credit risk	text	IFRS 7.11 a Disclosure			
IFRS	4	Description of reasons and factors why amount of changes in fair value of financial assets and financial liabilities attributable to changes in credit risk are not faithfully represented	text	IFRS 7.11 b Disclosure			
IFRS	4	Description of methodology used to determine whether presenting effects of changes in liability's credit risk in other comprehensive income would create or enlarge accounting mismatch in profit or loss	text	Effective 2013-01-01 IFRS 7.11 c Disclosure			
IFRS	4	Description of investments in equity designated as measured at fair through other comprehensive income	text	Effective 2013-01-01 IFRS 7.11A a Disclosure			
IFRS	4	Description of reason for using presentation alternative	text	Effective 2013-01-01 IFRS 7.11A b Disclosure			
IFRS	4	Disclosure of fair value of investment in equity instruments designated as measured at fair value through other comprehensive income [text block]	text block	Effective 2013-01-01 IFRS 7.11A c Disclosure			
IFRS	5	Disclosure of fair value of investments in equity instruments designated as measured at fair value through other comprehensive income [abstract]					
IFRS	6	Disclosure of fair value of investments in equity instruments designated as measured at fair value through other comprehensive income [table]	table	Effective 2013-01-01 IFRS 7.11A c Disclosure			
IFRS	7	Investments in equity instruments measured at fair value through other comprehensive income [axis]	axis	IFRS 7.11A c Disclosure			
IFRS	8	Investments in equity instruments measured at fair value through other comprehensive income [member]	member [default]	IFRS 7.11A c Disclosure			
IFRS	6	Disclosure of fair value of investments in equity instruments designated as measured at fair value through other comprehensive income [line items]	line items				
IFRS	7	Fair value of investments in equity instruments designated as measured at fair value through other comprehensive income	Xinstant, debit	Effective 2013-01-01 IFRS 7.11A c Disclosure			
IFRS	4	Dividends recognised for investments in equity instruments designated as measured at fair value through other comprehensive income, held at end of reporting period	Xduration, credit	Effective 2013-01-01 IFRS 7.11A d Disclosure			
IFRS	4	Dividends recognised for investments in equity instruments designated as measured at fair value through other comprehensive income, derecognised during period	Xduration, credit	Effective 2013-01-01 IFRS 7.11A d Disclosure			
IFRS	4	Explanation of transfers of cumulative gain or loss within equity of investments in equity designated as measured at fair value through other comprehensive income	text	Effective 2013-01-01 IFRS 7.11A e Disclosure			
IFRS	4	Description of reason for disposing of investments in equity instruments measured at fair value through other comprehensive income	text	Effective 2013-01-01 IFRS 7.11B a Disclosure			
IFRS	4	Fair value of investments in equity instruments measured at fair value through other comprehensive income at date of derecognition	Xinstant, debit	Effective 2013-01-01 IFRS 7.11B b Disclosure			
IFRS	4	Cumulative gain (loss) on disposal of investments in equity instruments designated as measured at fair value through other comprehensive income	Xduration, credit	Effective 2013-01-01 IFRS 7.11B c Disclosure			
IFRS	4	Reclassification out of financial assets at fair value through profit or loss	Xduration, credit	Expiry date 2013-01-01 IFRS 7.12 Disclosure, Expiry date 2013-01-01 IFRS 7.12A a Disclosure			
IFRS	4	Reclassification into financial assets at fair value through profit or loss	Xduration, debit	Expiry date 2013-01-01 IFRS 7.12 Disclosure			
IFRS	4	Reclassification out of available-for-sale financial assets	Xduration, credit	Expiry date 2013-01-01 IFRS 7.12 Disclosure, Expiry date 2013-01-01 IFRS 7.12A a Disclosure			
IFRS	4	Reclassification into available-for-sale financial assets	Xduration, debit	Expiry date 2013-01-01 IFRS 7.12 Disclosure			
IFRS	4	Reclassification out of held-to-maturity investments	Xduration, credit	Expiry date 2013-01-01 IFRS 7.12 Disclosure			
IFRS	4	Reclassification into held-to-maturity investments	Xduration, debit	Expiry date 2013-01-01 IFRS 7.12 Disclosure			
IFRS	4	Reclassification out of loans and receivables	Xduration, credit	Expiry date 2013-01-01 IFRS 7.12 Disclosure			
IFRS	4	Reclassification into loans and receivables	Xduration, debit	Expiry date 2013-01-01 IFRS 7.12 Disclosure			
IFRS	4	Financial assets reclassified out of financial assets at fair value through profit or loss, carrying amount	Xinstant, debit	Expiry date 2013-01-01 IFRS 7.12A b Disclosure			
IFRS	4	Financial assets reclassified out of financial assets at fair value through profit or loss, at fair value	Xinstant, debit	Expiry date 2013-01-01 IFRS 7.12A b Disclosure			
IFRS	4	Financial assets reclassified out of available-for-sale financial assets, carrying amount	Xinstant, debit	Expiry date 2013-01-01 IFRS 7.12A b Disclosure			
IFRS	4	Financial assets reclassified out of available-for-sale financial assets, at fair value	Xinstant, debit	Expiry date 2013-01-01 IFRS 7.12A b Disclosure			
IFRS	4	Explanation of facts and circumstances indicating rare situation for reclassification out of financial assets at fair value through profit or loss	text	Expiry date 2013-01-01 IFRS 7.12A c Disclosure			
IFRS	4	Fair value gains (losses) on financial assets reclassified out of financial assets at fair value through profit or loss recognised in profit or loss	Xduration, credit	Expiry date 2013-01-01 IFRS 7.12A d Disclosure			
IFRS	4	Fair value gains (losses) on financial assets reclassified out of available-for-sale financial assets recognised in other comprehensive income	Xduration, credit	Expiry date 2013-01-01 IFRS 7.12A d Disclosure			
IFRS	4	Fair value gains (losses) on financial assets reclassified out of financial assets at fair value through profit or loss not recognised in profit or loss	Xduration, credit	Expiry date 2013-01-01 IFRS 7.12A e Disclosure			
IFRS	4	Fair value gains (losses) on financial assets reclassified out of available-for-sale financial assets not recognised in other comprehensive income	Xduration, credit	Expiry date 2013-01-01 IFRS 7.12A e Disclosure			
IFRS	4	Gains (losses) on financial assets reclassified out of financial assets at fair value through profit or loss recognised in profit or loss	Xduration, credit	Expiry date 2013-01-01 IFRS 7.12A e Disclosure			
IFRS	4	Gains (losses) on financial assets reclassified out of available-for-sale financial assets recognised in other comprehensive income	Xduration, credit	Expiry date 2013-01-01 IFRS 7.12A e Disclosure			
IFRS	4	Income on financial assets reclassified out of financial assets at fair value through profit or loss recognised in profit or loss	Xduration, credit	Expiry date 2013-01-01 IFRS 7.12A e Disclosure			
IFRS	4	Income on financial assets reclassified out of available-for-sale financial assets recognised in other comprehensive income	Xduration, credit	Expiry date 2013-01-01 IFRS 7.12A e Disclosure			
IFRS	4	Expenses on financial assets reclassified out of financial assets at fair value through profit or loss recognised in profit or loss	Xduration, debit	Expiry date 2013-01-01 IFRS 7.12A e Disclosure			
IFRS	4	Expenses on financial assets reclassified out of available-for-sale financial assets recognised in other comprehensive income	Xduration, debit	Expiry date 2013-01-01 IFRS 7.12A e Disclosure			

IFRS /AU	Level	Element label names	Type	IFRS references	Additional AU references to IFRS elements	AU Extension References	Not used in IFRS AU Taxonomy 2011
IFRS	4	Effective interest rate of financial assets reclassified out of financial assets at fair value through profit or loss	X.XX	Expiry date 2013-01-01 IFRS 7.12A f Disclosure			
IFRS	4	Estimated cash flows of financial assets reclassified out of financial assets at fair value through profit or loss	Xduration, debit	Expiry date 2013-01-01 IFRS 7.12A f Disclosure			
IFRS	4	Effective interest rate of financial assets reclassified out of available-for-sale financial assets	X.XX	Expiry date 2013-01-01 IFRS 7.12A f Disclosure			
IFRS	4	Estimated cash flows of financial assets reclassified out of available-for-sale financial assets	Xduration, debit	Expiry date 2013-01-01 IFRS 7.12A f Disclosure			
IFRS	4	Description of date of reclassification of financial assets due to change in business model	text	Effective 2013-01-01 IFRS 7.12B a Disclosure			
IFRS	4	Explanation of change in business model for managing financial assets	text	Effective 2013-01-01 IFRS 7.12B b Disclosure			
IFRS	4	Description of effect of changing business model for managing financial assets on financial statements	text	Effective 2013-01-01 IFRS 7.12B b Disclosure			
IFRS	4	Reclassification of financial assets out of measured at amortised cost into measured at fair value	Xduration	Effective 2013-01-01 IFRS 7.12B c Disclosure			
IFRS	4	Reclassification of financial assets out of measured at fair value into measured at amortised cost	Xduration	Effective 2013-01-01 IFRS 7.12B c Disclosure			
IFRS	4	Effective interest rate determined on date of reclassification	X.XX	Effective 2013-01-01 IFRS 7.12C a Disclosure			
IFRS	4	Interest income (expense) recognised for assets reclassified into measured at amortised cost	Xduration, credit	Effective 2013-01-01 IFRS 7.12C b Disclosure			
IFRS	4	Fair value of financial assets reclassified as measured at amortised cost	Xinstant, debit	Effective 2013-01-01 IFRS 7.12D a Disclosure			
IFRS	4	Fair value gain (loss) that would have been recognised in profit or loss if financial assets had not been reclassified	Xduration, credit	Effective 2013-01-01 IFRS 7.12D b Disclosure			
IFRS	4	Financial assets pledged as collateral for liabilities or contingent liabilities	Xinstant, debit	IFRS 7.14 a Disclosure			
IFRS	4	Description of term and conditions of financial assets pledged as collateral for liabilities or contingent liabilities	text	IFRS 7.14 b Disclosure			
IFRS	4	Collateral held permitted to be sold or repledged in absence of default by owner of collateral, at fair value	Xinstant, debit	IFRS 7.15 a Disclosure			
IFRS	4	Collateral sold or repledged in absence of default by owner of collateral, at fair value	Xinstant, debit	IFRS 7.15 b Disclosure			
IFRS	4	Explanation of whether entity has obligation to return collateral sold or repledged in absence of default by owner of collateral	text	IFRS 7.15 b Disclosure			
IFRS	4	Description of terms and conditions associated with entity's use of collateral permitted to be sold or repledged in absence of default by owner of collateral	text	IFRS 7.15 c Disclosure			
IFRS	4	Description of compound financial instruments with multiple embedded derivatives	text	IFRS 7.17 Disclosure			
IFRS	4	Description of details of defaults during period of principal, interest, sinking fund, or redemption terms of loans payable	text	IFRS 7.18 a Disclosure	AASB 7.RDR18.1		
IFRS	4	Loans payable in default	Xinstant, credit	IFRS 7.18 b Disclosure			
AU	4	Loans payable in default or breach under reduced disclosure requirements	X instant, Credit			AASB 7.RDR18.1	
IFRS	4	Explanation of whether default was remedied or terms of loans payable were renegotiated before financial statements were authorised for issue	text	IFRS 7.18 c Disclosure	AASB 7.RDR18.1		
IFRS	4	Description of details of breaches which permitted lender to demand accelerated repayment during period of principal, interest, sinking fund, or redemption terms of loans payable	text	IFRS 7.19 Disclosure			
IFRS	4	Loans payable in breach which permitted lender to demand accelerated repayment	Xinstant, credit	IFRS 7.19 Disclosure			
IFRS	4	Explanation of whether breaches which permitted lender to demand accelerated repayment were remedied or terms of loans payable were renegotiated before financial statements were authorised for issue	text	IFRS 7.19 Disclosure			
IFRS	4	Income, expense, gains or losses of financial instruments [abstract]					
IFRS	5	Gains (losses) on financial instruments [abstract]					
IFRS	6	Gains (losses) on financial assets at fair value through profit or loss, designated upon initial recognition	Xduration, credit	IFRS 7.20 a (i) Disclosure			
IFRS	6	Gains (losses) on financial assets at fair value through profit or loss, classified as held for trading	Xduration, credit	Expiry date 2013-01-01 IFRS 7.20 a (i) Disclosure			
IFRS	6	Gains (losses) on financial assets at fair value through profit or loss, mandatorily measured at fair value	Xduration, credit	Effective 2013-01-01 IFRS 7.20 a (i) Disclosure			
IFRS	6	Total gains (losses) on financial assets at fair value through profit or loss	Xduration, credit	IFRS 7.20 a (i) Disclosure			
IFRS	6	Gains (losses) on financial liabilities at fair value through profit or loss, designated upon initial recognition	Xduration, credit	IFRS 7.20 a (i) Disclosure			
IFRS	6	Gains (losses) on financial liabilities at fair value through profit or loss, classified as held for trading	Xduration, credit	IFRS 7.20 a (i) Disclosure			
IFRS	6	Total gains (losses) on financial liabilities at fair value through profit or loss	Xduration, credit	IFRS 7.20 a (i) Disclosure			
IFRS	6	Gains (losses) on held-to-maturity investments	Xduration, credit	Expiry date 2013-01-01 IFRS 7.20 a (iii) Disclosure			
IFRS	6	Gains (losses) on loans and receivables	Xduration, credit	Expiry date 2013-01-01 IFRS 7.20 a (iv) Disclosure			
IFRS	6	Gains (losses) on available-for-sale financial assets	Xduration, credit	Expiry date 2013-01-01 IFRS 7.20 a (ii) Disclosure			
IFRS	7	Gains (losses) on remeasuring available-for-sale financial assets, before tax	Xduration, credit	Expiry date 2013-01-01 IAS 1.91 b Disclosure, Expiry date 2013-01-01 IFRS 7.20 a (ii) Disclosure			
IFRS	7	Reclassification adjustments on available-for-sale financial assets, before tax	Xduration, debit	Expiry date 2013-01-01 IAS 1.92 Disclosure, Expiry date 2013-01-01 IFRS 7.20 a (ii) Disclosure			
IFRS	6	Gains (losses) on financial liabilities at amortised cost	Xduration, credit	IFRS 7.20 a (v) Disclosure			
IFRS	6	Gains (losses) on financial assets at amortised cost	Xduration, credit	Effective 2013-01-01 IFRS 7.20 a (vi) Disclosure			
IFRS	6	Gains (losses) on financial assets at fair value through other comprehensive income	Xduration, credit	Effective 2013-01-01 IFRS 7.20 a (vii) Disclosure			
IFRS	5	Interest income and interest expense for financial assets or financial liabilities not at fair value through profit or loss [abstract]					
IFRS	6	Interest income for financial assets not at fair value through profit or loss	Xduration, credit	Expiry date 2013-01-01 IFRS 7.20 b Disclosure			
IFRS	6	Interest expense for financial liabilities not at fair value through profit or loss	Xduration, debit	IFRS 7.20 b Disclosure			
IFRS	6	Interest income for financial assets measured at amortised cost	Xduration, credit	Effective 2013-01-01 IFRS 7.20 b Disclosure			
IFRS	5	Fee income and expense [abstract]					
IFRS	6	Fee income (expense) arising from financial assets or financial liabilities not at fair value through profit or loss	Xduration, credit	Expiry date 2013-01-01 IFRS 7.20 c (i) Disclosure			

IFRS /AU	Level	Element label names	Type	IFRS references	Additional AU references to IFRS elements	AU Extension References	Not used in IFRS AU Taxonomy 2011
IFRS	6	Fee income (expense) arising from trust and fiduciary activities	Xduration, credit	IFRS 7.20 c (ii) Disclosure			
IFRS	6	Fee income arising from financial assets measured at amortised cost	Xduration, credit	Effective 2013-01-01 IFRS 7.20 c (i) Disclosure			
IFRS	6	Fee expense arising from financial liabilities not at fair value through profit or loss	Xduration, debit	Effective 2013-01-01 IFRS 7.20 c (i) Disclosure			
IFRS	5	Interest income on impaired financial assets accrued [abstract]					
IFRS	6	Interest income on impaired financial assets accrued	Xduration, credit	IFRS 7.20 d Disclosure			
IFRS	5	Gain (loss) arising from derecognition of financial assets measured at amortised cost [abstract]					
IFRS	6	Gains arising from derecognition of financial assets measured at amortised cost	Xduration, credit	Effective 2013-01-01 IFRS 7.20A Disclosure			
IFRS	6	Losses arising from derecognition of financial assets measured at amortised cost	(X)duration, debit	Effective 2013-01-01 IFRS 7.20A Disclosure			
IFRS	6	Net gain (loss) arising from derecognition of financial assets measured at amortised cost	Xduration, credit	IAS 1.82 aa Disclosure			
IFRS	6	Description of reason for derecognition of financial assets measured at amortised cost	text	Effective 2013-01-01 IFRS 7.20A Disclosure			
IFRS	4	Disclosure of hedge accounting [text block]	text block	IFRS 7.22 Disclosure			
IFRS	5	Disclosure of detailed information about hedges [text block]	text block	IFRS 7.22 Disclosure			
IFRS	6	Disclosure of detailed information about hedges [abstract]					
IFRS	7	Disclosure of detailed information about hedges [table]	table	IFRS 7.22 Disclosure			
IFRS	8	Types of hedges [axis]	axis	IFRS 7.22 Disclosure			
IFRS	9	Hedges [member]	member [default]	IFRS 7.22 Disclosure			
IFRS	10	Fair value hedges [member]	member	IAS 39.86 a Disclosure			
IFRS	10	Cash flow hedges [member]	member	IAS 39.86 b Disclosure			
IFRS	10	Hedges of net investment in foreign operations [member]	member	IAS 39.86 c Disclosure			
IFRS	7	Disclosure of detailed information about hedges [line items]	line items				
IFRS	8	Description of type of hedge	text	IFRS 7.22 a Disclosure			
IFRS	8	Description of financial instruments designated as hedging instruments	text	IFRS 7.22 b Disclosure			
IFRS	8	Financial instruments designated as hedging instruments, at fair value	Xinstant	IFRS 7.22 b Disclosure			
IFRS	8	Description of nature of risks being hedged	text	IFRS 7.22 c Disclosure			
IFRS	5	Description of periods when cash flows expected to occur	text	IFRS 7.23 a Disclosure			
IFRS	5	Description of periods when cash flows affect profit or loss	text	IFRS 7.23 a Disclosure			
IFRS	5	Description of forecast transactions for which hedge accounting previously used but transaction is no longer expected to occur	text	IFRS 7.23 b Disclosure			
IFRS	5	Gains (losses) on hedging instrument, fair value hedges	Xduration, credit	IFRS 7.24 a (i) Disclosure			
IFRS	5	Gains (losses) on hedged item attributable to hedged risk, fair value hedges	Xduration, credit	IFRS 7.24 a (ii) Disclosure			
IFRS	5	Gains (losses) on ineffectiveness of cash flow hedges recognised in profit or loss	Xduration, credit	IFRS 7.24 b Disclosure			
IFRS	5	Gains (losses) on ineffectiveness of hedges of net investments in foreign operations	Xduration, credit	IFRS 7.24 c Disclosure			
IFRS	4	Disclosure of information about possible differences between carrying amount and fair value of contracts described in IFRS 7.29 b and IFRS 7.29 c [text block]	text block	IFRS 7.30 Disclosure			
IFRS	5	Description of information where fair value disclosures not required	text	IFRS 7.30 a Disclosure			
IFRS	5	Description of financial instruments, their carrying amount, and explanation of why fair value cannot be measured reliably	text	IFRS 7.30 b Disclosure			
IFRS	5	Information about market for financial instruments	text	IFRS 7.30 c Disclosure			
IFRS	5	Information about whether and how entity intends to dispose of financial instruments	text	IFRS 7.30 d Disclosure			
IFRS	5	Explanation of fact that financial instruments whose fair value previously could not be reliably measured are derecognised	text	IFRS 7.30 e Disclosure			
IFRS	5	Financial instruments whose fair value previously could not be reliably measured at time of derecognition	Xinstant	IFRS 7.30 e Disclosure			
IFRS	5	Gain (loss) recognised on financial instruments whose fair value previously could not be reliably measured	Xduration, credit	IFRS 7.30 e Disclosure			
IFRS	4	Disclosure of nature and extent of risks arising from financial instruments [text block]	text block	IFRS 7.31 Disclosure			
IFRS	5	Disclosure of nature and extent of risks arising from financial instruments [abstract]					
IFRS	6	Disclosure of nature and extent of risks arising from financial instruments [table]	table	IFRS 7.33 Disclosure, IFRS 7.34 Disclosure			
IFRS	7	Types of risks [axis]	axis	IFRS 7.33 Disclosure, IFRS 7.34 Disclosure			
IFRS	8	Risks [member]	member [default]	IFRS 7.33 Disclosure, IFRS 7.34 Disclosure			
IFRS	9	Credit risk [member]	member	IFRS 7.32 Example			
IFRS	9	Liquidity risk [member]	member	IFRS 7.32 Example			
IFRS	9	Market risk [member]	member	IFRS 7.32 Example			
IFRS	10	Currency risk [member]	member	IFRS 7 - Defined terms Disclosure			
IFRS	10	Interest rate risk [member]	member	IFRS 7 - Defined terms Disclosure			
IFRS	10	Other price risk [member]	member	IFRS 7 - Defined terms Disclosure			
IFRS	11	Equity price risk [member]	member	IFRS 7.IG32 Example			
IFRS	11	Commodity price risk [member]	member	IFRS 7.IG32 Example			
IFRS	11	Prepayment risk [member]	member	IFRS 7.IG32 Example			
IFRS	11	Residual value risk [member]	member	IFRS 7.IG32 Example			
IFRS	6	Disclosure of nature and extent of risks arising from financial instruments [line items]	line items				
IFRS	7	Description of exposure to risk	text	IFRS 7.33 a Disclosure			
IFRS	7	Description of objectives, policies and processes for managing risk	text	IFRS 7.33 b Disclosure			
IFRS	7	Methods used to measure risk	text	IFRS 7.33 b Disclosure			
IFRS	7	Description of changes in exposure to risk	text	IFRS 7.33 c Disclosure			
IFRS	7	Description of changes in objectives, policies and processes for managing risk	text	IFRS 7.33 c Disclosure			
IFRS	7	Description of changes in methods used to measure risk	text	IFRS 7.33 c Disclosure			
IFRS	7	Summary quantitative data about entity's exposure to risk [text block]	text block	IFRS 7.34 a Disclosure			
IFRS	7	Description of concentrations of risk	text	IFRS 7.34 c Disclosure			
IFRS	8	Description of how management determines concentrations	text	IFRS 7.B8 a Disclosure			
IFRS	8	Description of shared characteristic for concentration	text	IFRS 7.B8 b Disclosure			
IFRS	8	Risk exposure associated with instruments sharing characteristic	Xinstant	IFRS 7.B8 c Disclosure			

IFRS /AU	Level	Element label names	Type	IFRS references	Additional AU references to IFRS elements	AU Extension References	Not used in IFRS AU Taxonomy 2011
IFRS	7	Additional information about entity exposure to risk	text	IFRS 7.35 Disclosure			
IFRS	7	Sensitivity analysis for types of market risk [text block]	text block	IFRS 7.40 a Disclosure			
IFRS	4	Disclosure of financial assets that are either past due or impaired [text block]	text block	IFRS 7.37 Disclosure			
IFRS	5	Disclosure of financial assets that are either past due or impaired [abstract]					
IFRS	6	Disclosure of financial assets that are either past due or impaired [table]	table	IFRS 7.37 Disclosure			
IFRS	7	Classes of financial assets [axis]	axis	IFRS 7.6 Disclosure			
IFRS	8	Financial assets [member]	member [default]	IAS 36.127 Example, IFRS 7.6 Disclosure			
IFRS	9	Financial assets at amortised cost [member]	member	IFRS 7.B2 a Disclosure			
IFRS	10	Mortgages [member]	member	Effective 2011-07-01 IFRS 7.IG40B Example			
IFRS	10	Consumer loans [member]	member	Effective 2011-07-01 IFRS 7.IG40B Example			
IFRS	9	Financial assets at fair value [member]	member	IFRS 7.B2 a Disclosure			
IFRS	10	Trading securities [member]	member	IFRS 7.IG13A Example, IFRS 7.IG13B Example, Effective 2011-07-01 IFRS 7.IG40B Example			
IFRS	10	Derivatives [member]	member	IFRS 7.IG13A Example, IFRS 7.IG13B Example, Effective 2011-07-01 IFRS 7.IG40B Example			
IFRS	10	Equity investments [member]	member	IFRS 7.IG13A Example, IFRS 7.IG13B Example, Effective 2011-07-01 IFRS 7.IG40B Example			
IFRS	9	Financial assets outside scope of IFRS 7 [member]	member	IFRS 7.B2 b Disclosure			
IFRS	7	Maturity [axis]	axis	IAS 1.61 Disclosure, IAS 17.31 b Disclosure, IAS 17.35 a Disclosure, IAS 17.47 a Disclosure, IAS 17.56 a Disclosure, Effective 2011-07-01 IFRS 7.42E e Disclosure, IFRS 7.B11 Example			
IFRS	8	Aggregated time bands [member]	member [default]	IAS 1.61 Disclosure, IAS 17.31 b Disclosure, IAS 17.35 a Disclosure, IAS 17.47 a Disclosure, IAS 17.56 a Disclosure, IFRS 7.B11 Example, Effective 2011-07-01 IFRS 7.B35 Example			
IFRS	9	Not later than three months [member]	member	IFRS 7.IG28 a Example			
IFRS	10	Not later than one month [member]	member	IFRS 7.B11 a Example, Effective 2011-07-01 IFRS 7.B35 a Example			
IFRS	10	Later than one month and not later than three months [member]	member	IFRS 7.B11 b Example, Effective 2011-07-01 IFRS 7.B35 b Example			
IFRS	9	Later than three months and not later than one year [member]	member	IFRS 7.B11 c Example			
IFRS	10	Later than three months and not later than six months [member]	member	Effective 2011-07-01 IFRS 7.B35 c Example, IFRS 7.IG28 b Example			
IFRS	10	Later than six months and not later than one year [member]	member	Effective 2011-07-01 IFRS 7.B35 d Example, IFRS 7.IG28 c Example			
IFRS	9	Later than one year [member]	member	IAS 1.61 b Disclosure, IFRS 7.IG28 d Example			
IFRS	10	Later than one year and not later than five years [member]	member	IAS 17.31 b (ii) Disclosure, IAS 17.35 a (ii) Disclosure, IAS 17.47 a (ii) Disclosure, IAS 17.56 a (ii) Disclosure, IFRS 7.B11 d Example			
IFRS	11	Later than one year and not later than three years [member]	member	Effective 2011-07-01 IFRS 7.B35 e Example			
IFRS	11	Later than three years and not later than five years [member]	member	Effective 2011-07-01 IFRS 7.B35 f Example			
IFRS	10	Later than five years [member]	member	IAS 17.31 b (iii) Disclosure, IAS 17.35 a (iii) Disclosure, IAS 17.47 a (iii) Disclosure, IAS 17.56 a (iii) Disclosure, Effective 2011-07-01 IFRS 7.B35 g Example			
IFRS	6	Disclosure of financial assets that are either past due or impaired [line items]	line items				
IFRS	7	Analysis of age of financial assets that are past due but not impaired [text block]	text block	IFRS 7.37 a Disclosure			
IFRS	8	Financial assets that are past due but not impaired	Xinstant, debit	IFRS 7.37 a Disclosure			
IFRS	7	Analysis of financial assets that are individually determined to be impaired [text block]	text block	IFRS 7.37 b Disclosure			
IFRS	8	Financial assets that are individually determined to be impaired, carrying amount before impairment loss	Xinstant, debit	IFRS 7.IG29 a Example			
IFRS	8	Financial assets that are individually determined to be impaired, impairment loss	Xinstant, credit	IFRS 7.IG29 b Example			
IFRS	8	Description of collateral held and other credit enhancements, financial assets that are individually determined to be impaired	text	IFRS 7.IG29 c Example			
IFRS	8	Financial assets that are individually determined to be impaired, fair value of collateral held and other credit enhancements	Xinstant, debit	IFRS 7.IG29 c Example			
IFRS	4	Description of nature of assets obtained by taking possession of collateral or calling on other credit enhancements	text	IFRS 7.38 a Disclosure			
IFRS	4	Assets obtained by taking possession of collateral or calling on other credit enhancements	Xinstant, debit	IFRS 7.38 a Disclosure			
IFRS	4	Description of policies for disposal or for use in operation of assets obtained by taking possession of collateral or other credit enhancement [text block]	text block	IFRS 7.38 b Disclosure			
IFRS	4	Disclosure of maturity analysis for non-derivative financial liabilities [text block]	text block	IFRS 7.39 a Disclosure			
IFRS	5	Disclosure of maturity analysis for non-derivative financial liabilities [abstract]					
IFRS	6	Disclosure of maturity analysis for non-derivative financial liabilities [table]	table	IFRS 7.39 a Disclosure			
IFRS	7	Maturity [axis]	axis	IAS 1.61 Disclosure, IAS 17.31 b Disclosure, IAS 17.35 a Disclosure, IAS 17.47 a Disclosure, IAS 17.56 a Disclosure, Effective 2011-07-01 IFRS 7.42E e Disclosure, IFRS 7.B11 Example			
IFRS	8	Aggregated time bands [member]	member [default]	IAS 1.61 Disclosure, IAS 17.31 b Disclosure, IAS 17.35 a Disclosure, IAS 17.47 a Disclosure, IAS 17.56 a Disclosure, IFRS 7.B11 Example, Effective 2011-07-01 IFRS 7.B35 Example			
IFRS	9	Not later than three months [member]	member	IFRS 7.IG28 a Example			
IFRS	10	Not later than one month [member]	member	IFRS 7.B11 a Example, Effective 2011-07-01 IFRS 7.B35 a Example			
IFRS	10	Later than one month and not later than three months [member]	member	IFRS 7.B11 b Example, Effective 2011-07-01 IFRS 7.B35 b Example			
IFRS	9	Later than three months and not later than one year [member]	member	IFRS 7.B11 c Example			
IFRS	10	Later than three months and not later than six months [member]	member	Effective 2011-07-01 IFRS 7.B35 c Example, IFRS 7.IG28 b Example			
IFRS	10	Later than six months and not later than one year [member]	member	Effective 2011-07-01 IFRS 7.B35 d Example, IFRS 7.IG28 c Example			
IFRS	9	Later than one year [member]	member	IAS 1.61 b Disclosure, IFRS 7.IG28 d Example			
IFRS	10	Later than one year and not later than five years [member]	member	IAS 17.31 b (ii) Disclosure, IAS 17.35 a (ii) Disclosure, IAS 17.47 a (ii) Disclosure, IAS 17.56 a (ii) Disclosure, IFRS 7.B11 d Example			
IFRS	11	Later than one year and not later than three years [member]	member	Effective 2011-07-01 IFRS 7.B35 e			

IFRS /AU	Level	Element label names	Type	IFRS references	Additional AU references to IFRS elements	AU Extension References	Not used in IFRS AU Taxonomy 2011
				Example			
IFRS	11	Later than three years and not later than five years [member]	member	Effective 2011-07-01 IFRS 7.B35 f Example			
IFRS	10	Later than five years [member]	member	IAS 17.31 b (iii) Disclosure, IAS 17.35 a (iii) Disclosure, IAS 17.47 a (iii) Disclosure, IAS 17.56 a (iii) Disclosure, Effective 2011-07-01 IFRS 7.B35 g Example			
IFRS	6	Disclosure of maturity analysis for non-derivative financial liabilities [line items]	line items				
IFRS	7	Non-derivative financial liabilities, undiscounted cash flows	Xinstant, credit	IFRS 7.39 a Disclosure			
IFRS	8	Gross finance lease obligations	Xinstant, credit	IFRS 7.B11D a Example			
IFRS	4	Disclosure of maturity analysis for derivative financial liabilities [text block]	text block	IFRS 7.39 b Disclosure			
IFRS	5	Disclosure of maturity analysis for derivative financial liabilities [abstract]					
IFRS	6	Disclosure of maturity analysis for derivative financial liabilities [table]	table	IFRS 7.39 b Disclosure			
IFRS	7	Maturity [axis]	axis	IAS 1.61 Disclosure, IAS 17.31 b Disclosure, IAS 17.35 a Disclosure, IAS 17.47 a Disclosure, IAS 17.56 a Disclosure, Effective 2011-07-01 IFRS 7.42E e Disclosure, IFRS 7.B11 Example			
IFRS	8	Aggregated time bands [member]	member [default]	IAS 1.61 Disclosure, IAS 17.31 b Disclosure, IAS 17.35 a Disclosure, IAS 17.47 a Disclosure, IAS 17.56 a Disclosure, IFRS 7.B11 Example, Effective 2011-07-01 IFRS 7.B35 Example			
IFRS	9	Not later than three months [member]	member	IFRS 7.IG28 a Example			
IFRS	10	Not later than one month [member]	member	IFRS 7.B11 a Example, Effective 2011-07-01 IFRS 7.B35 a Example			
IFRS	10	Later than one month and not later than three months [member]	member	IFRS 7.B11 b Example, Effective 2011-07-01 IFRS 7.B35 b Example			
IFRS	9	Later than three months and not later than one year [member]	member	IFRS 7.B11 c Example			
IFRS	10	Later than three months and not later than six months [member]	member	Effective 2011-07-01 IFRS 7.B35 c Example, IFRS 7.IG28 b Example			
IFRS	10	Later than six months and not later than one year [member]	member	Effective 2011-07-01 IFRS 7.B35 d Example, IFRS 7.IG28 c Example			
IFRS	9	Later than one year [member]	member	IAS 1.61 b Disclosure, IFRS 7.IG28 d Example			
IFRS	10	Later than one year and not later than five years [member]	member	IAS 17.31 b (ii) Disclosure, IAS 17.35 a (ii) Disclosure, IAS 17.47 a (ii) Disclosure, IAS 17.56 a (ii) Disclosure, IFRS 7.B11 d Example			
IFRS	11	Later than one year and not later than three years [member]	member	Effective 2011-07-01 IFRS 7.B35 e Example			
IFRS	11	Later than three years and not later than five years [member]	member	Effective 2011-07-01 IFRS 7.B35 f Example			
IFRS	10	Later than five years [member]	member	IAS 17.31 b (iii) Disclosure, IAS 17.35 a (iii) Disclosure, IAS 17.47 a (iii) Disclosure, IAS 17.56 a (iii) Disclosure, Effective 2011-07-01 IFRS 7.B35 g Example			
IFRS	6	Disclosure of maturity analysis for derivative financial liabilities [line items]	line items				
IFRS	7	Derivative financial liabilities, undiscounted cash flows	Xinstant, credit	IFRS 7.39 b Disclosure			
IFRS	8	Prices specified in forward agreements to purchase financial assets for cash	Xinstant, credit	IFRS 7.B11D b Example			
IFRS	8	Net amounts for pay-floating (receive-fixed) interest rate swaps for which net cash flows are exchanged	Xinstant, credit	IFRS 7.B11D c Example			
IFRS	8	Contractual amounts to be exchanged in derivative financial instrument for which gross cash flows are exchanged	Xinstant, credit	IFRS 7.B11D d Example			
IFRS	8	Gross loan commitments	Xinstant, credit	IFRS 7.B11D e Example			
IFRS	4	Disclosure of how entity manages liquidity risk [text block]	text block	IFRS 7.39 c Disclosure			
IFRS	5	Disclosure of maturity analysis for financial assets held for managing liquidity risk [abstract]					
IFRS	6	Disclosure of maturity analysis for financial assets held for managing liquidity risk [table]	table	IFRS 7.B11E Disclosure			
IFRS	7	Maturity [axis]	axis	IAS 1.61 Disclosure, IAS 17.31 b Disclosure, IAS 17.35 a Disclosure, IAS 17.47 a Disclosure, IAS 17.56 a Disclosure, Effective 2011-07-01 IFRS 7.42E e Disclosure, IFRS 7.B11 Example			
IFRS	8	Aggregated time bands [member]	member [default]	IAS 1.61 Disclosure, IAS 17.31 b Disclosure, IAS 17.35 a Disclosure, IAS 17.47 a Disclosure, IAS 17.56 a Disclosure, IFRS 7.B11 Example, Effective 2011-07-01 IFRS 7.B35 Example			
IFRS	9	Not later than three months [member]	member	IFRS 7.IG28 a Example			
IFRS	10	Not later than one month [member]	member	IFRS 7.B11 a Example, Effective 2011-07-01 IFRS 7.B35 a Example			
IFRS	10	Later than one month and not later than three months [member]	member	IFRS 7.B11 b Example, Effective 2011-07-01 IFRS 7.B35 b Example			
IFRS	9	Later than three months and not later than one year [member]	member	IFRS 7.B11 c Example			
IFRS	10	Later than three months and not later than six months [member]	member	Effective 2011-07-01 IFRS 7.B35 c Example, IFRS 7.IG28 b Example			
IFRS	10	Later than six months and not later than one year [member]	member	Effective 2011-07-01 IFRS 7.B35 d Example, IFRS 7.IG28 c Example			
IFRS	9	Later than one year [member]	member	IAS 1.61 b Disclosure, IFRS 7.IG28 d Example			
IFRS	10	Later than one year and not later than five years [member]	member	IAS 17.31 b (ii) Disclosure, IAS 17.35 a (ii) Disclosure, IAS 17.47 a (ii) Disclosure, IAS 17.56 a (ii) Disclosure, IFRS 7.B11 d Example			
IFRS	11	Later than one year and not later than three years [member]	member	Effective 2011-07-01 IFRS 7.B35 e Example			
IFRS	11	Later than three years and not later than five years [member]	member	Effective 2011-07-01 IFRS 7.B35 f Example			
IFRS	10	Later than five years [member]	member	IAS 17.31 b (iii) Disclosure, IAS 17.35 a (iii) Disclosure, IAS 17.47 a (iii) Disclosure, IAS 17.56 a (iii) Disclosure, Effective 2011-07-01 IFRS 7.B35 g Example			
IFRS	6	Disclosure of maturity analysis for financial assets held for managing liquidity risk [line items]	line items				
IFRS	7	Financial assets held for managing liquidity risk	Xinstant, debit	IFRS 7.B11E Disclosure			
IFRS	4	Description of methods and assumptions used in preparing sensitivity analysis	text	IFRS 7.40 b Disclosure			
IFRS	4	Description of changes in methods and assumptions used in preparing sensitivity analysis	text	IFRS 7.40 c Disclosure			
IFRS	4	Description of reason for change in methods and assumptions used in preparing sensitivity analysis	text	IFRS 7.40 c Disclosure			

IFRS /AU	Level	Element label names	Type	IFRS references	Additional AU references to IFRS elements	AU Extension References	Not used in IFRS AU Taxonomy 2011
IFRS	4	Description of method, parameters and assumptions used in preparing sensitivity analysis reflecting interdependencies between risk variables	text	IFRS 7.41 a Disclosure			
IFRS	4	Description of objective of method used and limitations that may result in information not fully reflecting fair value of assets and liabilities involved	text	IFRS 7.41 b Disclosure			
IFRS	4	Description of fact and reason why sensitivity analysis are unrepresentative	text	IFRS 7.42 Disclosure			
IFRS	4	Disclosure of transfers of financial assets [text block]	text block	Effective 2011-07-01 IFRS 7 - Transfers of financial assets Disclosure			
IFRS	5	Disclosure of transferred financial assets that are not derecognised in their entirety [text block]	text block	Expiry date 2011-07-01 IFRS 7.13 Disclosure, Effective 2011-07-01 IFRS 7.42D Disclosure			
IFRS	6	Disclosure of transferred financial assets that are not derecognised in their entirety [abstract]					
IFRS	7	Disclosure of transferred financial assets that are not derecognised in their entirety [table]	table	Expiry date 2011-07-01 IFRS 7.13 Disclosure, Effective 2011-07-01 IFRS 7.42D Disclosure			
IFRS	8	Transferred financial assets that are not derecognised in their entirety [axis]	axis	Expiry date 2011-07-01 IFRS 7.13 Disclosure, Effective 2011-07-01 IFRS 7.42D Disclosure			
IFRS	9	Transferred financial assets that are not derecognised in their entirety [member]	member [default]	Expiry date 2011-07-01 IFRS 7.13 Disclosure, Effective 2011-07-01 IFRS 7.42D Disclosure			
IFRS	7	Disclosure of transferred financial assets that are not derecognised in their entirety [line items]	line items				
IFRS	8	Description of nature of transferred financial assets that are not derecognised in their entirety	text	Expiry date 2011-07-01 IFRS 7.13 a Disclosure, Effective 2011-07-01 IFRS 7.42D a Disclosure			
IFRS	8	Description of nature of risks and rewards of ownership to which entity is exposed	text	Expiry date 2011-07-01 IFRS 7.13 b Disclosure, Effective 2011-07-01 IFRS 7.42D b Disclosure			
IFRS	8	Description of nature of relationship between transferred financial assets that are not derecognised in their entirety and associated liabilities	text	Effective 2011-07-01 IFRS 7.42D c Disclosure			
IFRS	8	Fair value of transferred financial assets (associated financial liabilities) that are not derecognised in their entirety [abstract]					
IFRS	9	Fair value of transferred financial assets that are not derecognised in their entirety	Xinstant, debit	Effective 2011-07-01 IFRS 7.42D d Disclosure			
IFRS	9	Fair value of associated financial liabilities	(X)instant, credit	Effective 2011-07-01 IFRS 7.42D d Disclosure			
IFRS	9	Net fair value of transferred financial assets (associated financial liabilities) that are not derecognised in their entirety	Xinstant, debit	Effective 2011-07-01 IFRS 7.42D d Disclosure			
IFRS	8	Assets that entity continues to recognise	Xinstant, debit	Expiry date 2011-07-01 IFRS 7.13 c Disclosure, Effective 2011-07-01 IFRS 7.42D e Disclosure			
IFRS	8	Associated liabilities that entity continues to recognise	Xinstant, credit	Expiry date 2011-07-01 IFRS 7.13 c Disclosure, Effective 2011-07-01 IFRS 7.42D e Disclosure			
IFRS	8	Original assets before transfer	Xinstant, debit	Effective 2011-07-01 IFRS 7.42D f Disclosure			
IFRS	8	Assets that entity continues to recognise to extent of continuing involvement	Xinstant, debit	Expiry date 2011-07-01 IFRS 7.13 d Disclosure, Effective 2011-07-01 IFRS 7.42D f Disclosure			
IFRS	8	Associated liabilities that entity continues to recognise to extent of continuing involvement	Xinstant, credit	Expiry date 2011-07-01 IFRS 7.13 d Disclosure, Effective 2011-07-01 IFRS 7.42D f Disclosure			
IFRS	5	Disclosure of continuing involvement in derecognised financial assets [text block]	text block	Effective 2011-07-01 IFRS 7.42E Disclosure, Effective 2011-07-01 IFRS 7.42G Disclosure			
IFRS	6	Disclosure of continuing involvement in derecognised financial assets [abstract]					
IFRS	7	Disclosure of continuing involvement in derecognised financial assets [table]	table	Effective 2011-07-01 IFRS 7.42E Disclosure, Effective 2011-07-01 IFRS 7.42G Disclosure			
IFRS	8	Continuing involvement in derecognised financial assets by type of instrument [axis]	axis	Effective 2011-07-01 IFRS 7.B33 Example			
IFRS	9	Types of instrument [member]	member [default]	Effective 2011-07-01 IFRS 7.B33 Example			
IFRS	10	Written put options [member]	member	Effective 2011-07-01 IFRS 7.IG40B Example			
IFRS	10	Purchased call options [member]	member	Effective 2011-07-01 IFRS 7.IG40B Example			
IFRS	10	Guarantees [member]	member	Effective 2011-07-01 IFRS 7.B33 Example			
IFRS	8	Continuing involvement in derecognised financial assets by type of transfer [axis]	axis	Effective 2011-07-01 IFRS 7.B33 Example			
IFRS	9	Types of transfer [member]	member [default]	Effective 2011-07-01 IFRS 7.B33 Example			
IFRS	10	Securities lending [member]	member	Effective 2011-07-01 IFRS 7.B33 Example, Effective 2011-07-01 IFRS 7.IG40B Example			
IFRS	10	Factoring of receivables [member]	member	Effective 2011-07-01 IFRS 7.B33 Example			
IFRS	10	Securitisations [member]	member	Effective 2011-07-01 IFRS 7.B33 Example			
IFRS	7	Disclosure of continuing involvement in derecognised financial assets [line items]	line items				
IFRS	8	Recognised assets representing continuing involvement in derecognised financial assets	Xinstant, debit	Effective 2011-07-01 IFRS 7.42E a Disclosure			
IFRS	8	Recognised liabilities representing continuing involvement in derecognised financial assets	Xinstant, credit	Effective 2011-07-01 IFRS 7.42E a Disclosure			
IFRS	8	Description of line items of recognised assets and liabilities representing continuing involvement in derecognised financial assets	text	Effective 2011-07-01 IFRS 7.42E a Disclosure			
IFRS	8	Fair value of assets representing continuing involvement in derecognised financial assets	Xinstant, debit	Effective 2011-07-01 IFRS 7.42E b Disclosure			
IFRS	8	Fair value of liabilities representing continuing involvement in derecognised financial assets	Xinstant, credit	Effective 2011-07-01 IFRS 7.42E b Disclosure			
IFRS	8	Maximum exposure to loss from continuing involvement	Xinstant	Effective 2011-07-01 IFRS 7.42E c Disclosure			
IFRS	8	Information about how maximum exposure to loss is determined	text	Effective 2011-07-01 IFRS 7.42E c Disclosure			
IFRS	8	Undiscounted cash outflow required to repurchase derecognised financial assets	Xinstant, credit	Effective 2011-07-01 IFRS 7.42E d Disclosure			
IFRS	8	Amounts payable to transferee in respect of transferred assets	Xinstant, credit	Effective 2011-07-01 IFRS 7.42E d Disclosure			
IFRS	8	Qualitative information about continuing involvement in derecognised financial assets	text	Effective 2011-07-01 IFRS 7.42E f Disclosure			
IFRS	8	Gain (loss) of derecognised financial assets at date of transfer	Xduration, credit	Effective 2011-07-01 IFRS 7.42G a Disclosure			
IFRS	8	Income from continuing involvement in derecognised financial assets	Xduration, credit	Effective 2011-07-01 IFRS 7.42G b Disclosure			
IFRS	8	Income from continuing involvement in derecognised financial assets cumulatively recognised	Xinstant, credit	Effective 2011-07-01 IFRS 7.42G b Disclosure			
IFRS	8	Expense from continuing involvement in derecognised financial assets	Xduration, debit	Effective 2011-07-01 IFRS 7.42G b Disclosure			
IFRS	8	Expense from continuing involvement in derecognised financial assets cumulatively recognised	Xinstant, debit	Effective 2011-07-01 IFRS 7.42G b Disclosure			
IFRS	8	Explanation when greatest transfer activity took place	text	Effective 2011-07-01 IFRS 7.42G c (i) Disclosure			

IFRS /AU	Level	Element label names	Type	IFRS references	Additional AU references to IFRS elements	AU Extension References	Not used in IFRS AU Taxonomy 2011
IFRS	8	Gain (loss) from transfer activity during period representing greatest transfer activity	Xduration, credit	Effective 2011-07-01 IFRS 7.42G c (ii) Disclosure			
IFRS	8	Proceeds from transfer activity during period representing greatest transfer activity	Xduration, debit	Effective 2011-07-01 IFRS 7.42G c (iii) Disclosure			
IFRS	5	Disclosure of maturity analysis of undiscounted cash outflows to repurchase derecognised financial assets or amounts payable to transferee in respect of transferred assets [text block]	text block	Effective 2011-07-01 IFRS 7.42E e Disclosure			
IFRS	6	Disclosure of maturity analysis of undiscounted cash outflows to repurchase derecognised financial assets or amounts payable to transferee in respect of transferred assets [abstract]					
IFRS	7	Disclosure of maturity analysis of undiscounted cash outflows to repurchase derecognised financial assets or amounts payable to transferee in respect of transferred assets [table]	table	IFRS 7.42E e Disclosure			
IFRS	8	Maturity [axis]	axis	IAS 1.61 Disclosure, IAS 17.31 b Disclosure, IAS 17.35 a Disclosure, IAS 17.47 a Disclosure, IAS 17.56 a Disclosure, Effective 2011-07-01 IFRS 7.42E e Disclosure, IFRS 7.B11 Example			
IFRS	9	Aggregated time bands [member]	member [default]	IAS 1.61 Disclosure, IAS 17.31 b Disclosure, IAS 17.35 a Disclosure, IAS 17.47 a Disclosure, IAS 17.56 a Disclosure, IFRS 7.B11 Example, Effective 2011-07-01 IFRS 7.B35 Example			
IFRS	10	Not later than three months [member]	member	IFRS 7.IG28 a Example			
IFRS	11	Not later than one month [member]	member	IFRS 7.B11 a Example, Effective 2011-07-01 IFRS 7.B35 a Example			
IFRS	11	Later than one month and not later than three months [member]	member	IFRS 7.B11 b Example, Effective 2011-07-01 IFRS 7.B35 b Example			
IFRS	10	Later than three months and not later than one year [member]	member	IFRS 7.B11 c Example			
IFRS	11	Later than three months and not later than six months [member]	member	Effective 2011-07-01 IFRS 7.B35 c Example, IFRS 7.IG28 b Example			
IFRS	11	Later than six months and not later than one year [member]	member	Effective 2011-07-01 IFRS 7.B35 d Example, IFRS 7.IG28 c Example			
IFRS	10	Later than one year [member]	member	IAS 1.61 b Disclosure, IFRS 7.IG28 d Example			
IFRS	11	Later than one year and not later than five years [member]	member	IAS 17.31 b (ii) Disclosure, IAS 17.35 a (ii) Disclosure, IAS 17.47 a (ii) Disclosure, IAS 17.56 a (ii) Disclosure, IFRS 7.B11 d Example			
IFRS	12	Later than one year and not later than three years [member]	member	Effective 2011-07-01 IFRS 7.B35 e Example			
IFRS	12	Later than three years and not later than five years [member]	member	Effective 2011-07-01 IFRS 7.B35 f Example			
IFRS	11	Later than five years [member]	member	IAS 17.31 b (iii) Disclosure, IAS 17.35 a (iii) Disclosure, IAS 17.47 a (iii) Disclosure, IAS 17.56 a (iii) Disclosure, Effective 2011-07-01 IFRS 7.B35 g Example			
IFRS	6	Continuing involvement in derecognised financial assets by type of instrument [axis]	axis	Effective 2011-07-01 IFRS 7.B33 Example			
IFRS	7	Types of instrument [member]	member [default]	Effective 2011-07-01 IFRS 7.B33 Example			
IFRS	8	Written put options [member]	member	Effective 2011-07-01 IFRS 7.IG40B Example			
IFRS	8	Purchased call options [member]	member	Effective 2011-07-01 IFRS 7.IG40B Example			
IFRS	8	Guarantees [member]	member	Effective 2011-07-01 IFRS 7.B33 Example			
IFRS	6	Continuing involvement in derecognised financial assets by type of transfer [axis]	axis	Effective 2011-07-01 IFRS 7.B33 Example			
IFRS	7	Types of transfer [member]	member [default]	Effective 2011-07-01 IFRS 7.B33 Example			
IFRS	8	Securities lending [member]	member	Effective 2011-07-01 IFRS 7.B33 Example, Effective 2011-07-01 IFRS 7.IG40B Example			
IFRS	8	Factoring of receivables [member]	member	Effective 2011-07-01 IFRS 7.B33 Example			
IFRS	8	Securitisations [member]	member	Effective 2011-07-01 IFRS 7.B33 Example			
IFRS	7	Disclosure of maturity analysis of undiscounted cash outflows to repurchase derecognised financial assets or amounts payable to transferee in respect of transferred assets [line items]	line items				
IFRS	8	Undiscounted cash outflow required to repurchase derecognised financial assets	Xinstant, credit	Effective 2011-07-01 IFRS 7.42E d Disclosure			
IFRS	8	Amounts payable to transferee in respect of transferred assets	Xinstant, credit	Effective 2011-07-01 IFRS 7.42E d Disclosure			
IFRS	4	Explanation of first-time adoption of IFRS 9	text	Effective 2013-01-01 IFRS 7.44J Disclosure			
AU	4	Statement of early adoption of AASB 9	text			AASB 9.Aus1.3	
AU	4	Statement and explanation when initially applying AASB 9 not at beginning of reporting period	text			AASB 9.Aus1.5	
AU	2	Disclosure of consolidated and separate financial statements [table]	table			ASIC CO10/654	
IFRS	3	Consolidated and separate financial statements [axis]	axis	IAS 27.4 Disclosure	ASIC CO10/654		
IFRS	4	Consolidated [member]	member [default]	IAS 27 - Disclosure Disclosure			
IFRS	5	Separate [member]	member	IAS 27 - Disclosure Disclosure			
IFRS		IAS 38					
IFRS	0	[823180] Notes - Intangible assets					
AU	1	Disclosure of consolidated and separate financial statements [abstract]					
AU	2	Disclosure of consolidated and separate financial statements [line items]					
IFRS	3	Disclosure of intangible assets [text block]	text block	IAS 38 - Disclosure Disclosure			
IFRS	4	Disclosure of detailed information about intangible assets [text block]	text block	IAS 38.118 Disclosure			
IFRS	5	Disclosure of detailed information about intangible assets [abstract]					
IFRS	6	Disclosure of detailed information about intangible assets [table]	table	IAS 38.118 Disclosure			
IFRS	7	Classes of intangible assets other than goodwill [axis]	axis	IAS 38.118 Disclosure			
IFRS	8	Intangible assets other than goodwill [member]	member [default]	IAS 36.127 Example, IAS 38.118 Disclosure			
IFRS	9	Brand names [member]	member	IAS 38.119 a Common practice			
IFRS	9	Intangible exploration and evaluation assets [member]	member	IFRS 6.25 Disclosure			
IFRS	10	Intangible exploration and evaluation assets, internally generated [member]	member	IFRS 6.25 Disclosure			
IFRS	10	Intangible exploration and evaluation assets, not internally generated [member]	member	IFRS 6.25 Disclosure			
IFRS	9	Mastheads and publishing titles [member]	member	IAS 38.119 b Common practice			
IFRS	9	Computer software [member]	member	IAS 38.119 c Common practice			
IFRS	10	Computer software, internally generated [member]	member	IAS 38.119 c Common practice			
IFRS	10	Computer software, not internally generated [member]	member	IAS 38.119 c Common practice			

IFRS /AU	Level	Element label names	Type	IFRS references	Additional AU references to IFRS elements	AU Extension References	Not used in IFRS AU Taxonomy 2011
IFRS	9	Licences and franchises [member]	member	IAS 38.119 d Common practice			
IFRS	10	Licences and franchises, internally generated [member]	member	IAS 38.119 d Common practice			
IFRS	10	Licences and franchises, not internally generated [member]	member	IAS 38.119 d Common practice			
IFRS	9	Copyrights, patents and other industrial property rights, service and operating rights [member]	member	IAS 38.119 e Common practice			
IFRS	10	Copyrights, patents and other industrial property rights, service and operating rights, internally generated [member]	member	IAS 38.119 e Common practice			
IFRS	10	Copyrights, patents and other industrial property rights, service and operating rights, not internally generated [member]	member	IAS 38.119 e Common practice			
IFRS	9	Recipes, formulae, models, designs and prototypes [member]	member	IAS 38.119 f Common practice			
IFRS	9	Recipes, formulae, models, designs and prototypes, internally generated [member]	member	IAS 38.119 f Common practice			
IFRS	9	Recipes, formulae, models, designs and prototypes, not internally generated [member]	member	IAS 38.119 f Common practice			
IFRS	8	Intangible assets under development [member]	member	IAS 38.119 g Common practice			
IFRS	8	Other intangible assets [member]	member	IAS 38.119 Common practice			
IFRS	9	Other intangible assets, internally generated [member]	member	IAS 38.119 Common practice			
IFRS	9	Other intangible assets, not internally generated [member]	member	IAS 38.119 Common practice			
IFRS	7	Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	axis	IAS 16.73 d Disclosure, IAS 16.73 e Disclosure, IAS 38.118 c Disclosure, IAS 38.118 e Disclosure, IAS 40.76 Disclosure, IAS 40.79 c Disclosure, IAS 40.79 d Disclosure, IAS 41.50 Disclosure, IAS 41.54 f Disclosure, IFRS 3.B67 d Disclosure			
IFRS	8	Carrying amount [member]	member [default]	IAS 16.73 e Disclosure, IAS 38.118 e Disclosure, IAS 40.76 Disclosure, IAS 40.79 d Disclosure, IAS 41.50 Disclosure, IFRS 3.B67 d Disclosure			
IFRS	9	Gross carrying amount [member]	member	IAS 16.73 d Disclosure, IAS 38.118 c Disclosure, IAS 40.76 c Disclosure, IAS 41.54 f Disclosure, IFRS 3.B67 d Disclosure			
IFRS	9	Accumulated depreciation, amortisation and impairment [member]	member	IAS 16.73 d Disclosure, IAS 16.75 b Disclosure, IAS 38.118 c Disclosure, IAS 40.76 c Disclosure, IAS 41.54 f Disclosure, IFRS 3.B67 d Disclosure			
IFRS	6	Disclosure of detailed information about intangible assets [line items]	line items				
IFRS	7	Description of line item(s) in statement of comprehensive income in which amortisation of intangible assets is included	text	IAS 38.118 d Disclosure			
IFRS	7	Amortisation method, intangible assets other than goodwill	text	IAS 38.118 b Disclosure			
IFRS	7	Useful lives or amortisation rates, intangible assets other than goodwill	text	IAS 38.118 a Disclosure			
IFRS	7	Effective dates of revaluation, intangible assets other than goodwill	text	IAS 38.124 a (i) Disclosure			
IFRS	7	Reconciliation of changes in intangible assets other than goodwill [abstract]					
IFRS	8	Intangible assets other than goodwill at beginning of period	Xinstant, debit	IAS 1.54 c Disclosure, IAS 36.134 b Disclosure, IAS 36.135 b Disclosure, IAS 38.118 e Disclosure			
IFRS	8	Changes in intangible assets other than goodwill [abstract]					
IFRS	9	Additions other than through business combinations, intangible assets other than goodwill	Xduration, debit	IAS 38.118 e (i) Disclosure			
IFRS	9	Acquisitions through business combinations, intangible assets other than goodwill	Xduration, debit	IAS 38.118 e (i) Disclosure			
IFRS	9	Increase (decrease) through net exchange differences, intangible assets other than goodwill	Xduration, debit	IAS 38.118 e (vii) Disclosure			
IFRS	9	Amortisation, intangible assets other than goodwill	(X)duration	IAS 38.118 e (vi) Disclosure			
IFRS	9	Impairment loss recognised in profit or loss, intangible assets other than goodwill	(X)duration	IAS 38.118 e (iv) Disclosure			
IFRS	9	Reversal of impairment loss recognised in profit or loss, intangible assets other than goodwill	Xduration	IAS 38.118 e (v) Disclosure			
IFRS	9	Revaluation increase (decrease), intangible assets other than goodwill	Xduration, debit	IAS 38.118 e (iii) Disclosure			
IFRS	9	Impairment loss recognised in other comprehensive income, intangible assets other than goodwill	(X)duration	IAS 38.118 e (iii) Disclosure			
IFRS	9	Reversal of impairment loss recognised in other comprehensive income, intangible assets other than goodwill	Xduration	IAS 38.118 e (iii) Disclosure			
IFRS	9	Increase (decrease) through transfers and other changes, intangible assets other than goodwill	Xduration, debit	IAS 38.118 e (viii) Disclosure			
IFRS	9	Disposals, intangible assets other than goodwill	(X)duration, credit	IAS 38.118 e (ii) Disclosure			
IFRS	9	Decrease through classified as held for sale, intangible assets other than goodwill	(X)duration, credit	IAS 38.118 e (ii) Disclosure			
IFRS	9	Total increase (decrease) in intangible assets other than goodwill	Xduration, debit	IAS 38.118 e Disclosure			
IFRS	8	Intangible assets other than goodwill at end of period	Xinstant, debit	IAS 1.54 c Disclosure, IAS 36.134 b Disclosure, IAS 36.135 b Disclosure, IAS 38.118 e Disclosure			
IFRS	7	Revaluation of intangible assets [abstract]					
IFRS	8	Intangible assets other than goodwill, carrying amount of revalued assets	Xinstant, debit	IAS 38.124 a (ii) Disclosure			
IFRS	8	Intangible assets other than goodwill, carrying amount at cost of revalued assets	Xinstant, debit	IAS 38.124 a (iii) Disclosure			
IFRS	8	Intangible assets other than goodwill, revaluation surplus	Xinstant, credit	IAS 38.124 b Disclosure			
IFRS	4	Description and carrying amount of intangible assets with indefinite useful life	text	IAS 38.122 a Disclosure			
IFRS	4	Description, carrying amount and remaining amortisation period of intangible assets material to entity	text	IAS 38.122 b Disclosure			
IFRS	4	Intangible assets acquired by way of government grant, at fair value	Xinstant, debit	IAS 38.122 c (i) Disclosure			
IFRS	4	Intangible assets acquired by way of government grant	Xinstant, debit	IAS 38.122 c (ii) Disclosure			
IFRS	4	Explanation of assets acquired by way of government grant and initially recognised at fair value	text	IAS 38.122 c (iii) Disclosure			
IFRS	4	Intangible assets whose title is restricted	Xinstant, debit	IAS 38.122 d Disclosure			
IFRS	4	Intangible assets pledged as security for liabilities	Xinstant, debit	IAS 38.122 d Disclosure			
IFRS	4	Contractual commitments for acquisition of intangible assets	Xinstant, credit	IAS 38.122 e Disclosure			
IFRS	4	Description of fully amortised intangible assets	text	IAS 38.128 a Example			
IFRS	4	Description of significant intangible assets controlled by entity but not recognised	text	IAS 38.128 b Example			

IFRS /AU	Level	Element label names	Type	IFRS references	Additional AU references to IFRS elements	AU Extension References	Not used in IFRS AU Taxonomy 2011
IFRS	4	Explanation of restrictions on distribution of revaluation surplus for intangible assets	text	IAS 38.124 b Disclosure			
IFRS	4	Description of methods and assumptions applied for estimating fair value of revalued intangible assets	text	IAS 38.124 c Disclosure			
IFRS	4	Research and development expense	Xduration, debit	IAS 38.126 Disclosure			
AU	2	Disclosure of consolidated and separate financial statements [table]	table			ASIC CO10/654	
IFRS	3	Consolidated and separate financial statements [axis]	axis	IAS 27.4 Disclosure	ASIC CO10/654		
IFRS	4	Consolidated [member]	member [default]	IAS 27 - Disclosure Disclosure			
IFRS	5	Separate [member]	member	IAS 27 - Disclosure Disclosure			
IFRS		**IAS 41**					
IFRS	0	[824180] Notes - Agriculture					
AU	1	Disclosure of consolidated and separate financial statements [abstract]					
AU	2	Disclosure of consolidated and separate financial statements [line items]					
IFRS	3	Disclosure of biological assets, agriculture produce at point of harvest and government grants related to biological assets [text block]	text block	IAS 41 - Disclosure Disclosure			
IFRS	4	Gains (losses) on initial recognition of biological assets for current period	Xduration, credit	IAS 41.40 Disclosure			
IFRS	4	Gains (losses) on change in fair value estimates of biological assets for current period	Xduration, credit	IAS 41.40 Disclosure			
IFRS	4	Description of biological assets	text	IAS 41.41 Disclosure			
IFRS	4	Description of nature of activities of biological assets	text	IAS 41.46 a Disclosure			
IFRS	4	Description of non-financial measures or estimates of biological assets	text	IAS 41.46 b Disclosure			
IFRS	4	Description of methods and assumptions applied in determining fair value of biological assets	text	IAS 41.47 Disclosure			
IFRS	4	Description of fair value less estimated point-of-sale costs of agricultural produce harvested during period	text	IAS 41.48 Disclosure			
IFRS	4	Biological assets whose title is restricted	Xinstant, debit	IAS 41.49 a Disclosure			
IFRS	4	Biological assets pledged as security for liabilities	Xinstant, debit	IAS 41.49 a Disclosure			
IFRS	4	Commitments for development or acquisition of biological assets	Xinstant, credit	IAS 41.49 b Disclosure			
IFRS	4	Description of financial risk management related to agricultural activity	text	IAS 41.49 c Disclosure			
IFRS	4	Disclosure of reconciliation of changes in biological assets [text block]	text block	IAS 41.50 Disclosure			
IFRS	5	Disclosure of reconciliation of changes in biological assets [abstract]					
IFRS	6	Disclosure of reconciliation of changes in biological assets [table]	table	IAS 41.50 Disclosure			
IFRS	7	Measurement [axis]	axis	IAS 40.32A Disclosure, IAS 41.50 Disclosure			
IFRS	8	Aggregated measurement [member]	member [default]	IAS 40.32A Disclosure, IAS 41.50 Disclosure			
IFRS	9	At fair value [member]	member	IAS 40.32A Disclosure, IAS 41.50 Disclosure			
IFRS	9	At cost [member]	member	IAS 40.32A Disclosure, IAS 41.50 Disclosure, IAS 41.55 Disclosure			
IFRS	7	Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	axis	IAS 16.73 d Disclosure, IAS 16.73 e Disclosure, IAS 38.118 c Disclosure, IAS 38.118 e Disclosure, IAS 40.76 Disclosure, IAS 40.79 c Disclosure, IAS 40.79 d Disclosure, IAS 41.50 Disclosure, IAS 41.54 f Disclosure, IFRS 3.B67 d Disclosure			
IFRS	8	Carrying amount [member]	member [default]	IAS 16.73 e Disclosure, IAS 38.118 e Disclosure, IAS 40.76 Disclosure, IAS 40.79 d Disclosure, IAS 41.50 Disclosure, IFRS 3.B67 d Disclosure			
IFRS	9	Gross carrying amount [member]	member	IAS 16.73 d Disclosure, IAS 38.118 c Disclosure, IAS 40.76 c Disclosure, IAS 41.54 f Disclosure, IFRS 3.B67 d Disclosure			
IFRS	9	Accumulated depreciation, amortisation and impairment [member]	member	IAS 16.73 d Disclosure, IAS 16.75 b Disclosure, IAS 38.118 c Disclosure, IAS 40.76 c Disclosure, IAS 41.54 f Disclosure, IFRS 3.B67 d Disclosure			
IFRS	6	Disclosure of reconciliation of changes in biological assets [line items]	line items				
IFRS	7	Reconciliation of changes in biological assets [abstract]					
IFRS	8	Biological assets at beginning of period	Xinstant, debit	IAS 1.54 f Disclosure, IAS 41.50 Disclosure			
IFRS	8	Changes in biological assets [abstract]					
IFRS	9	Additions other than through business combinations, biological assets	Xduration, debit	IAS 41.50 b Disclosure			
IFRS	9	Acquisitions through business combinations, biological assets	Xduration, debit	IAS 41.50 e Disclosure			
IFRS	9	Increase (decrease) through net exchange differences, biological assets	Xduration, debit	IAS 41.50 f Disclosure			
IFRS	9	Depreciation, biological assets	(X)duration	IAS 41.55 c Disclosure			
IFRS	9	Impairment loss recognised in profit or loss, biological assets	(X)duration	IAS 41.55 a Disclosure			
IFRS	9	Reversal of impairment loss recognised in profit or loss, biological assets	Xduration	IAS 41.55 b Disclosure			
IFRS	9	Gains (losses) on fair value adjustment, biological assets [abstract]					
IFRS	10	Gains (losses) on fair value adjustment attributable to physical changes, biological assets	Xduration	IAS 41 - Example 1 XYZ Dairy Ltd Example, IAS 41.51 Example			
IFRS	10	Gains (losses) on fair value adjustment attributable to price changes, biological assets	Xduration	IAS 41 - Example 1 XYZ Dairy Ltd Example, IAS 41.51 Example			
IFRS	10	Total gains (losses) on fair value adjustment, biological assets	Xduration	IAS 41.50 a Disclosure			
IFRS	9	Increase (decrease) through other changes, biological assets	Xduration, debit	IAS 41.50 g Disclosure			
IFRS	9	Disposals, biological assets	(X)duration, credit	IAS 41.50 c Disclosure			
IFRS	9	Decrease due to harvest, biological assets	(X)duration, credit	IAS 41.50 d Disclosure			
IFRS	9	Decrease through classified as held for sale, biological assets	(X)duration, credit	IAS 41.50 c Disclosure			
IFRS	9	Total increase (decrease) in biological assets	Xduration, debit	IAS 41.50 Disclosure			
IFRS	8	Biological assets at end of period	Xinstant, debit	IAS 1.54 f Disclosure, IAS 41.50 Disclosure			
IFRS	4	Description of biological assets where fair value information is unreliable	text	IAS 41.54 a Disclosure			
IFRS	4	Explanation of why fair value cannot be reliably measured for biological assets, at cost	text	IAS 41.54 b Disclosure			
IFRS	4	Range of estimates within which fair value is likely to lie for biological assets, at cost	text	IAS 41.54 c Disclosure			
IFRS	4	Depreciation method, biological assets, at cost	text	IAS 41.54 d Disclosure			

IFRS /AU	Level	Element label names	Type	IFRS references	Additional AU references to IFRS elements	AU Extension References	Not used in IFRS AU Taxonomy 2011
IFRS	4	Useful lives or depreciation rates, biological assets, at cost	text	IAS 41.54 e Disclosure			
IFRS	4	Description of biological assets previously measured at cost	text	IAS 41.56 a Disclosure			
IFRS	4	Explanation of why fair value becomes reliable for biological assets previously measured at cost	text	IAS 41.56 b Disclosure			
IFRS	4	Explanation of effect of change for biological asset for which fair value becomes reliably measurable	text	IAS 41.56 c Disclosure			
IFRS	4	Description of nature and extent of government grants for agricultural activity recognised in financial statements	text	IAS 41.57 a Disclosure			
IFRS	4	Description of unfulfilled conditions and other contingencies attached to government grant for agricultural activity	text	IAS 41.57 b Disclosure			
IFRS	4	Explanation of significant decrease in level of government grants for agricultural activity	text	IAS 41.57 c Disclosure			
AU	2	Disclosure of consolidated and separate financial statements [table]	table			ASIC CO10/654	
IFRS	3	Consolidated and separate financial statements [axis]	axis	IAS 27.4 Disclosure	ASIC CO10/654		
IFRS	4	Consolidated [member]	member [default]	IAS 27 - Disclosure Disclosure			
IFRS	5	Separate [member]	member	IAS 27 - Disclosure Disclosure			
IFRS		IAS 40					
IFRS	0	[825100] Notes - Investment property					
AU	1	Disclosure of consolidated and separate financial statements [abstract]					
AU	2	Disclosure of consolidated and separate financial statements [line items]					
IFRS	3	Disclosure of investment property [text block]	text block	IAS 40 - Disclosure Disclosure			
IFRS	4	Disclosure of detailed information about investment property [text block]	text block	IAS 40.32A Disclosure			
IFRS	5	Disclosure of detailed information about investment property [abstract]					
IFRS	6	Disclosure of detailed information about investment property [table]	table	IAS 40.32A Disclosure			
IFRS	7	Measurement [axis]	axis	IAS 40.32A Disclosure, IAS 41.50 Disclosure			
IFRS	8	Aggregated measurement [member]	member [default]	IAS 40.32A Disclosure, IAS 41.50 Disclosure			
IFRS	9	At cost [member]	member	IAS 40.32A Disclosure, IAS 41.50 Disclosure, IAS 41.55 Disclosure			
IFRS	9	Fair value model [member]	member	IAS 40.32A Disclosure			
IFRS	10	At fair value [member]	member	IAS 40.32A Disclosure, IAS 41.50 Disclosure			
IFRS	10	At cost within fair value model [member]	member	IAS 40.78 Disclosure			
IFRS	7	Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	axis	IAS 16.73 d Disclosure, IAS 16.73 e Disclosure, IAS 38.118 c Disclosure, IAS 38.118 e Disclosure, IAS 40.76 Disclosure, IAS 40.79 c Disclosure, IAS 40.79 d Disclosure, IAS 41.50 Disclosure, IAS 41.54 f Disclosure, IFRS 3.B67 d Disclosure			
IFRS	8	Carrying amount [member]	member [default]	IAS 16.73 e Disclosure, IAS 38.118 e Disclosure, IAS 40.76 Disclosure, IAS 40.79 d Disclosure, IAS 41.50 Disclosure, IFRS 3.B67 d Disclosure			
IFRS	9	Gross carrying amount [member]	member	IAS 16.73 d Disclosure, IAS 38.118 c Disclosure, IAS 40.76 c Disclosure, IAS 41.54 f Disclosure, IFRS 3.B67 d Disclosure			
IFRS	9	Accumulated depreciation, amortisation and impairment [member]	member	IAS 16.73 d Disclosure, IAS 16.75 b Disclosure, IAS 38.118 c Disclosure, IAS 40.76 c Disclosure, IAS 41.54 f Disclosure, IFRS 3.B67 d Disclosure			
IFRS	6	Disclosure of detailed information about investment property [line items]	line items				
IFRS	7	Reconciliation of changes in investment property [abstract]					
IFRS	8	Investment property at beginning of period	Xinstant, debit	IAS 1.54 b Disclosure, IAS 40.76 Disclosure, IAS 40.79 d Disclosure			
IFRS	8	Changes in investment property [abstract]					
IFRS	9	Additions, investment property [abstract]					
IFRS	10	Additions from subsequent expenditure recognised as asset, investment property	Xduration, debit	IAS 40.76 a Disclosure, IAS 40.79 d (i) Disclosure			
IFRS	10	Additions from acquisitions, investment property	Xduration, debit	IAS 40.76 a Disclosure, IAS 40.79 d (i) Disclosure			
IFRS	10	Total additions other than through business combinations, investment property	Xduration, debit	IAS 40.76 a Disclosure, IAS 40.79 d (i) Disclosure			
IFRS	9	Acquisitions through business combinations, investment property	Xduration, debit	IAS 40.76 b Disclosure, IAS 40.79 d (ii) Disclosure			
IFRS	9	Increase (decrease) through net exchange differences, investment property	Xduration, debit	IAS 40.76 e Disclosure, IAS 40.79 d (vi) Disclosure			
IFRS	9	Depreciation, investment property	(X)duration	IAS 40.76 Disclosure, IAS 40.79 d (iv) Disclosure			
IFRS	9	Impairment loss recognised in profit or loss, investment property	(X)duration	IAS 40.76 g Disclosure, IAS 40.79 d (v) Disclosure			
IFRS	9	Reversal of impairment loss recognised in profit or loss, investment property	Xduration	IAS 40.76 g Disclosure, IAS 40.79 d (v) Disclosure			
IFRS	9	Gains (losses) on fair value adjustment, investment property	Xduration	IAS 40.76 d Disclosure			
IFRS	9	Transfer from (to) inventories and owner occupied property, investment property	Xduration, debit	IAS 40.76 f Disclosure, IAS 40.79 d (vii) Disclosure			
IFRS	9	Disposals, investment property	(X)duration, credit	IAS 40.76 c Disclosure, IAS 40.79 d (iii) Disclosure			
IFRS	9	Decrease through classified as held for sale, investment property	(X)duration, credit	IAS 40.76 c Disclosure, IAS 40.79 d (iii) Disclosure			
IFRS	9	Increase (decrease) through other changes, investment property	Xduration, debit	IAS 40.76 g Disclosure, IAS 40.79 d (viii) Disclosure			
IFRS	9	Total increase (decrease) in investment property	Xduration, debit	IAS 40.76 Disclosure, IAS 40.79 d Disclosure			
IFRS	8	Investment property at end of period	Xinstant, debit	IAS 1.54 b Disclosure, IAS 40.76 Disclosure, IAS 40.79 d Disclosure			
IFRS	4	Explanation of whether entity applied fair value model or cost model to measure investment property	text	IAS 40.75 a Disclosure			
IFRS	4	Explanation of circumstances under which operating leases classified as investment property	text	IAS 40.75 b Disclosure			
IFRS	4	Description of criteria used to distinguish investment property from owner-occupied property and from property held for sale in ordinary course of business	text	IAS 40.75 c Disclosure			
IFRS	4	Description of methods and significant assumptions applied in determining fair value of investment property	text	IAS 40.75 d Disclosure			
IFRS	4	Description of extent to which fair value of investment property is based on valuation by independent valuer	text	IAS 40.75 e Disclosure			
IFRS	4	Rental income from investment property	Xduration, credit	IAS 40.75 f (i) Disclosure			

IFRS /AU	Level	Element label names	Type	IFRS references	Additional AU references to IFRS elements	AU Extension References	Not used in IFRS AU Taxonomy 2011
IFRS	4	Direct operating expense from investment property generating rental income	Xduration, debit	IAS 40.75 f (ii) Disclosure			
IFRS	4	Direct operating expense from investment property not generating rental income	Xduration, debit	IAS 40.75 f (iii) Disclosure			
IFRS	4	Cumulative change in fair value recognised in profit or loss on sales of investment property between pools of assets measured using different models	Xduration, credit	IAS 40.75 f (iv) Disclosure			
IFRS	4	Explanation of restrictions on remittance of income and disposal proceeds of investment property	text	IAS 40.75 g Disclosure			
IFRS	4	Explanation of contractual obligations to purchase, construct or develop investment property or for repairs, maintenance or enhancements	text	IAS 40.75 h Disclosure			
IFRS	4	Disclosure of significant adjustments to valuation obtained [text block]	text block	IAS 40.77 Disclosure			
IFRS	4	Description of investment property, at cost within fair value model	text	IAS 40.78 a Disclosure			
IFRS	4	Explanation of why fair value cannot be reliably measured for investment property, at cost within fair value model	text	IAS 40.78 b Disclosure			
IFRS	4	Range of estimates within which fair value is likely to lie for investment property, at cost within fair value model	text	IAS 40.78 c Disclosure			
IFRS	4	Explanation of disposal of investment property carried at cost within fair value model	text	IAS 40.78 d (i) Disclosure			
IFRS	4	Carrying amount at time of sale of investment property carried at cost within fair value model	Xinstant, debit	IAS 40.78 d (ii) Disclosure			
IFRS	4	Gains (losses) on disposals of investment property carried at cost within fair value model	Xduration, credit	IAS 40.78 d (iii) Disclosure			
IFRS	4	Depreciation method, investment property, cost model	text	IAS 40.79 a Disclosure			
IFRS	4	Useful lives or depreciation rates, investment property, cost model	text	IAS 40.79 b Disclosure			
IFRS	4	Description of investment property where fair value information is unreliable, cost model	text	IAS 40.79 e (i) Disclosure			
IFRS	4	Explanation of why fair value cannot be reliably measured for investment property, cost model	text	IAS 40.79 e (ii) Disclosure			
IFRS	4	Range of estimates within which fair value is likely to lie for investment property, cost model	text	IAS 40.79 e (iii) Disclosure			
AU	2	Disclosure of consolidated and separate financial statements [table]	table			ASIC CO10/654	
IFRS	3	Consolidated and separate financial statements [axis]	axis	IAS 27.4 Disclosure	ASIC CO10/654		
IFRS	4	Consolidated [member]	member [default]	IAS 27 - Disclosure Disclosure			
IFRS	5	Separate [member]	member	IAS 27 - Disclosure Disclosure			
IFRS		IAS 27					
IFRS	0	[825480] Notes - Consolidated and separate financial statements					
AU	1	Disclosure of consolidated and separate financial statements [abstract]					
AU	2	Disclosure of consolidated and separate financial statements [line items]					
IFRS	3	Disclosure of consolidated and separate financial statements [text block]	text block	IAS 27 - Disclosure Disclosure			
IFRS	4	Description of nature of relationship with subsidiary where parent has directly or indirectly less than half of voting power	text	IAS 27.41 a Disclosure			
IFRS	4	Description of reason why entity with more than half of voting power directly or indirectly owned is not subsidiary due to absence of control	text	IAS 27.41 b Disclosure			
IFRS	4	Date of end of reporting period of financial statements of subsidiary	yyyy-mm-dd	IAS 27.41 c Disclosure			
IFRS	4	Description of reason why using different reporting date or period for subsidiary	text	IAS 27.41 c Disclosure			
IFRS	4	Description of nature and extent of significant restrictions on transfer of funds to parent	text	IAS 27.41 d Disclosure			
IFRS	4	Disclosure of effects of changes in parent's ownership interest in subsidiary that do not result in loss of control on equity attributable to owners of parent [text block]	text block	IAS 27.41 e Disclosure			
IFRS	4	Gains (losses) recognised when control of subsidiary is lost	Xduration, credit	IAS 27.41 f Disclosure			
IFRS	4	Portion of gains (losses) recognised when control of subsidiary is lost, attributable to recognising investment retained in former subsidiary	Xduration, credit	IAS 27.41 f (i) Disclosure			
IFRS	4	Description of line item in statement of comprehensive income in which gain (loss) is recognised when control of subsidiary is lost	text	IAS 27.41 f (ii) Disclosure			
IFRS	4	Description of nature of financial statements	text	IAS 1.51 b Disclosure, IAS 27.42 a Disclosure, IAS 27.43 a Disclosure			
IFRS	4	Description of reason why consolidated financial statements have not been prepared	text	IAS 27.42 a Disclosure, IAS 27.43 a Disclosure			
IFRS	4	Name of entity whose consolidated financial statements have been produced for public use	text	IAS 27.42 a Disclosure			
IFRS	4	Country of incorporation of entity whose consolidated financial statements have been produced for public use	text	IAS 27.42 a Disclosure			
IFRS	4	Residence of entity whose consolidated financial statements have been produced for public use	text	IAS 27.42 a Disclosure			
IFRS	4	Address where consolidated financial statements are obtainable	text	IAS 27.42 a Disclosure			
IFRS	4	Disclosure of significant investments in subsidiaries [text block]	text block	IAS 27.42 b Disclosure, IAS 27.43 b Disclosure			
IFRS	5	Disclosure of significant investments in subsidiaries [abstract]					
IFRS	6	Disclosure of significant investments in subsidiaries [table]	table	IAS 27.42 b Disclosure, IAS 27.43 b Disclosure			
IFRS	7	Significant investments in subsidiaries [axis]	axis	IAS 27.42 b Disclosure, IAS 27.43 b Disclosure			
IFRS	8	Entity's total for subsidiaries [member]	member [default]	IAS 27.42 b Disclosure, IAS 27.43 b Disclosure			
IFRS	9	Subsidiaries [member]	member	IAS 24.19 c Disclosure, IAS 27.42 b Disclosure, IAS 27.43 b Disclosure			
IFRS	6	Disclosure of significant investments in subsidiaries [line items]	line items				
IFRS	7	Name of subsidiary	text	IAS 27.42 b Disclosure, IAS 27.43 b Disclosure			
IFRS	7	Country of incorporation or residence of subsidiary	text	IAS 27.42 b Disclosure, IAS 27.43 b Disclosure			
IFRS	7	Proportion of ownership interest in subsidiary	X.XX	IAS 27.42 b Disclosure, IAS 27.43 b Disclosure			
IFRS	7	Proportion of voting power held in subsidiary	X.XX	IAS 27.42 b Disclosure, IAS 27.43 b Disclosure			
IFRS	4	Disclosure of significant investments in jointly controlled entities [text block]	text block	IAS 27.42 b Disclosure, IAS 27.43 b Disclosure			
IFRS	5	Disclosure of significant investments in jointly controlled entities [abstract]					
IFRS	6	Disclosure of significant investments in jointly controlled entities [table]	table	IAS 27.42 b Disclosure, IAS 27.43 b Disclosure			
IFRS	7	Significant investments in jointly controlled entities [axis]	axis	IAS 27.42 b Disclosure, IAS 27.43 b Disclosure			
IFRS	8	Entity's total for jointly controlled entities [member]	member [default]	IAS 27.42 b Disclosure, IAS 27.43 b Disclosure			
IFRS	9	Jointly controlled entities [member]	member	IAS 27.42 b Disclosure, IAS 27.43 b Disclosure			
IFRS	6	Disclosure of significant investments in jointly controlled entities [line items]	line items				
IFRS	7	Name of jointly controlled entity	text	IAS 27.42 b Disclosure, IAS 27.43 b Disclosure			
IFRS	7	Country of incorporation or residence of jointly controlled entity	text	IAS 27.42 b Disclosure, IAS 27.43 b Disclosure			
IFRS	7	Proportion of ownership interest in jointly controlled entity	X.XX	IAS 27.42 b Disclosure, IAS 27.43 b Disclosure, IAS 31.56 Disclosure			
IFRS	7	Proportion of voting power held in jointly controlled entity	X.XX	IAS 27.42 b Disclosure, IAS 27.43 b Disclosure			

IFRS /AU	Level	Element label names	Type	IFRS references	Additional AU references to IFRS elements	AU Extension References	Not used in IFRS AU Taxonomy 2011
IFRS	4	Disclosure of significant investments in associates [text block]	text block	IAS 27.42 b Disclosure, IAS 27.43 b Disclosure			
IFRS	5	Disclosure of significant investments in associates [abstract]					
IFRS	6	Disclosure of significant investments in associates [table]	table	IAS 27.42 b Disclosure, IAS 27.43 b Disclosure			
IFRS	7	Significant investments in associates [axis]	axis	IAS 27.42 b Disclosure, IAS 27.43 b Disclosure			
IFRS	8	Entity's total for associates [member]	member [default]	IAS 27.42 b Disclosure, IAS 27.43 b Disclosure			
IFRS	9	Associates [member]	member	IAS 24.19 d Disclosure, IAS 27.42 b Disclosure, IAS 27.43 b Disclosure, IAS 28.37 b Disclosure			
IFRS	6	Disclosure of significant investments in associates [line items]	line items				
IFRS	7	Proportion of voting power held in associate	X.XX	IAS 27.42 b Disclosure, IAS 27.43 b Disclosure			
IFRS	7	Name of associate	text	IAS 27.42 b Disclosure, IAS 27.43 b Disclosure			
IFRS	7	Country of incorporation or residence of associate	text	IAS 27.42 b Disclosure, IAS 27.43 b Disclosure			
IFRS	7	Proportion of ownership interest in associate	X.XX	IAS 27.42 b Disclosure, IAS 27.43 b Disclosure			
IFRS	4	Method used to account for investments in subsidiaries	text	IAS 27.42 c Disclosure, IAS 27.43 c Disclosure	AASB 127.RDR43.1		
IFRS	4	Method used to account for investments in jointly controlled entities	text	IAS 27.42 c Disclosure, IAS 27.43 c Disclosure	AASB 127.RDR43.1		
IFRS	4	Method used to account for investments in associates	text	IAS 27.42 c Disclosure, IAS 27.43 c Disclosure	AASB 127.RDR43.1		
IFRS	4	Description of identification of financial statements to which separate financial statements relate	text	IAS 27.43 Disclosure			
AU	2	Disclosure of consolidated and separate financial statements [table]	table			ASIC CO10/654	
IFRS	3	Consolidated and separate financial statements [axis]	axis	IAS 27.4 Disclosure	ASIC CO10/654		
IFRS	4	Consolidated [member]	member [default]	IAS 27 - Disclosure Disclosure			
IFRS	5	Separate [member]	member	IAS 27 - Disclosure Disclosure			
IFRS		IAS 31					
IFRS	0	[825500] Notes - Interests in joint ventures					
AU	1	Disclosure of consolidated and separate financial statements [abstract]					
AU	2	Disclosure of consolidated and separate financial statements [line items]					
IFRS	3	Disclosure of interests in joint ventures [text block]	text block	IAS 31 - Disclosure Disclosure			
IFRS	4	Contingent liabilities related to joint ventures [abstract]					
IFRS	5	Contingent liabilities incurred by venturer in relation to interests in joint ventures	Xinstant, credit	IAS 31.54 a Disclosure			
IFRS	5	Share of contingent liabilities incurred jointly with other venturers	Xinstant, credit	IAS 31.54 a Disclosure			
IFRS	5	Share of contingent liabilities of joint ventures themselves	Xinstant, credit	IAS 31.54 b Disclosure			
IFRS	5	Contingent liabilities for which venturer is contingently liable for liabilities of other venturers	Xinstant, credit	IAS 31.54 c Disclosure			
IFRS	5	Other contingent liabilities related to joint ventures	Xinstant, credit	IAS 31.54 Disclosure			
IFRS	5	Total contingent liabilities related to joint ventures	Xinstant, credit	IAS 31.54 Disclosure			
IFRS	4	Capital commitments of venturer in relation to interests in joint ventures	Xinstant, credit	IAS 31.55 a Disclosure			
IFRS	4	Share of capital commitments incurred jointly with other venturers	Xinstant, credit	IAS 31.55 a Disclosure			
IFRS	4	Share of capital commitments of joint ventures themselves	Xinstant, credit	IAS 31.55 b Disclosure			
IFRS	4	Disclosure of interests in significant joint ventures [text block]	text block	IAS 31.56 Disclosure			
IFRS	5	Disclosure of interests in significant joint ventures [abstract]					
IFRS	6	Disclosure of interests in significant joint ventures [table]	table	IAS 31.56 Disclosure			
IFRS	7	Significant joint ventures [axis]	axis	IAS 31.56 Disclosure			
IFRS	8	Entity's total for joint ventures [member]	member [default]	IAS 31.56 Disclosure			
IFRS	9	Joint ventures [member]	member	IAS 31.56 Disclosure			
IFRS	10	Jointly controlled entities [member]	member	IAS 27.42 b Disclosure, IAS 27.43 b Disclosure			
IFRS	6	Disclosure of interests in significant joint ventures [line items]	line items				
IFRS	7	Description of interest in joint venture	text	IAS 31.56 Disclosure			
IFRS	7	Proportion of ownership interest in jointly controlled entity	X.XX	IAS 27.42 b Disclosure, IAS 27.43 b Disclosure, IAS 31.56 Disclosure			
IFRS	7	Current assets	Xinstant, debit	IAS 1.66 Disclosure, IAS 31.56 Disclosure			
IFRS	7	Non-current assets	Xinstant, debit	IAS 1.66 Disclosure, IAS 31.56 Disclosure			
IFRS	7	Current liabilities	Xinstant, credit	IAS 1.69 Disclosure, IAS 31.56 Disclosure			
IFRS	7	Non-current liabilities	Xinstant, credit	IAS 1.69 Disclosure, IAS 31.56 Disclosure			
IFRS	7	Revenue	Xduration, credit	IAS 1.102 Example, IAS 1.103 Example, IAS 1.82 a Disclosure, IAS 18.35 b Disclosure, IAS 28.37 b Disclosure, IAS 28.37 i Disclosure, IAS 31.56 Disclosure, IFRS 8.23 a Disclosure, IFRS 8.28 a Disclosure, IFRS 8.32 Disclosure, IFRS 8.33 a Disclosure, IFRS 8.34 Disclosure			
IFRS	7	Expenses related to interests in joint ventures	Xduration, debit	IAS 31.56 Disclosure			
IFRS	4	Methods used to recognise interest in jointly controlled entities	text	IAS 31.57 Disclosure			
AU	2	Disclosure of consolidated and separate financial statements [table]	table			ASIC CO10/654	
IFRS	3	Consolidated and separate financial statements [axis]	axis	IAS 27.4 Disclosure	ASIC CO10/654		
IFRS	4	Consolidated [member]	member [default]	IAS 27 - Disclosure Disclosure			
IFRS	5	Separate [member]	member	IAS 27 - Disclosure Disclosure			
IFRS		IAS 28					
IFRS	0	[825600] Notes - Investments in associates					
AU	1	Disclosure of consolidated and separate financial statements [abstract]					
AU	2	Disclosure of consolidated and separate financial statements [line items]					
IFRS	3	Disclosure of investment in associates [text block]	text block	IAS 28 - Disclosure Disclosure			
IFRS	4	Fair value of investments in associates where price quotations published	Xinstant, debit	IAS 28.37 a Disclosure			

IFRS /AU	Level	Element label names	Type	IFRS references	Additional AU references to IFRS elements	AU Extension References	Not used in IFRS AU Taxonomy 2011
IFRS	4	Description of information of associates [text block]	text block	IAS 28.37 b Disclosure			
IFRS	5	Description of information of associates [abstract]					
IFRS	6	Description of information of associates [table]	table	IAS 28.37 b Disclosure			
IFRS	7	Investments in associates [axis]	axis	IAS 28.37 b Disclosure			
IFRS	8	Entity's total for investments in associates [member]	member	IAS 28.37 b Disclosure			
IFRS	9	Associates [member]	member	IAS 24.19 d Disclosure, IAS 27.42 b Disclosure, IAS 27.43 b Disclosure, IAS 28.37 b Disclosure			
IFRS	10	Associates not accounted for using equity method [member]	member	IAS 28.37 i Disclosure			
IFRS	6	Description of information of associates [line items]	line items				
IFRS	7	Assets	Xinstant, debit	IAS 1.55 Disclosure, IAS 28.37 b Disclosure, IAS 28.37 i Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 c Disclosure			
IFRS	7	Liabilities	Xinstant, credit	IAS 1.55 Disclosure, IAS 28.37 b Disclosure, IAS 28.37 i Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 d Disclosure			
IFRS	7	Revenue	Xduration, credit	IAS 1.102 Example, IAS 1.103 Example, IAS 1.82 a Disclosure, IAS 18.35 b Disclosure, IAS 28.37 b Disclosure, IAS 28.37 i Disclosure, IAS 31.56 Disclosure, IFRS 8.23 a Disclosure, IFRS 8.28 a Disclosure, IFRS 8.32 Disclosure, IFRS 8.33 a Disclosure, IFRS 8.34 Disclosure			
IFRS	7	Profit (loss)	Xduration, credit	IAS 1.106 d (i) Disclosure, IAS 1.82 f Disclosure, IAS 28.37 b Disclosure, IAS 28.37 i Disclosure, IAS 7.18 b Disclosure, IFRS 1.24 b Disclosure, IFRS 1.32 a (ii) Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure			
IFRS	7	Description of reasons why presumption investor does not have significant influence is overcome when its interest in investee is less than twenty per cent	text	IAS 28.37 c Disclosure			
IFRS	7	Description of reasons why presumption investor has significant influence is overcome when its interest in investee is more than twenty per cent	text	IAS 28.37 d Disclosure			
IFRS	7	Date of end of reporting period of financial statements of associate	yyyy-mm-dd	IAS 28.37 e Disclosure			
IFRS	7	Description of reason why using different reporting date or period for associate	text	IAS 28.37 e Disclosure			
IFRS	7	Description of nature and extent of significant restrictions on ability of associate to transfer funds to investor in form of cash dividends, repayment of loans or advances	text	IAS 28.37 f Disclosure			
IFRS	7	Unrecognised share of losses of associates	Xduration, debit	IAS 28.37 g Disclosure			
IFRS	7	Cumulative unrecognised share of losses of associates	Xinstant, credit	IAS 28.37 g Disclosure			
IFRS	7	Description of fact that associate is not accounted for using equity method	text	IAS 28.37 h Disclosure			
IFRS	7	Share of contingent liabilities of associates incurred jointly with other investors	Xinstant, credit	IAS 28.40 a Disclosure			
IFRS	7	Contingent liabilities of associates for which entity is severally liable	Xinstant, credit	IAS 28.40 b Disclosure			
IFRS	4	Share of profit (loss) of discontinued operations of associates accounted for using equity method	Xduration, credit	IAS 28.38 Disclosure			
IFRS	4	Share of profit (loss) of associates accounted for using equity method	Xduration, credit	IAS 28.38 Disclosure			
IFRS	4	Investments in associates accounted for using equity method	Xinstant, debit	IAS 28.38 Disclosure			
AU	2	Disclosure of consolidated and separate financial statements [table]	table			ASIC CO10/654	
IFRS	3	Consolidated and separate financial statements [axis]	axis	IAS 27.4 Disclosure	ASIC CO10/654		
IFRS	4	Consolidated [member]	member [default]	IAS 27 - Disclosure Disclosure			
IFRS	5	Separate [member]	member	IAS 27 - Disclosure Disclosure			
IFRS		**IFRS 5**					
IFRS	0	**[825900] Notes - Non-current asset held for sale and discontinued operations**					
AU	1	Disclosure of consolidated and separate financial statements [abstract]					
AU	2	Disclosure of consolidated and separate financial statements [line items]					
IFRS	3	Disclosure of non-current assets held for sale and discontinued operations [text block]	text block	IFRS 5 - Presentation and disclosure Disclosure			
IFRS	4	Revenue, discontinued operations	Xduration, credit	IFRS 5.33 b (i) Disclosure			
IFRS	4	Expenses, discontinued operations	Xduration, debit	IFRS 5.33 b (i) Disclosure			
IFRS	4	Profit (loss) before tax, discontinued operations	Xduration, credit	IFRS 5.33 b (i) Disclosure			
IFRS	4	Tax expense relating to profit (loss) from ordinary activities of discontinued operations	Xduration, debit	IAS 12.81 h (ii) Disclosure, IFRS 5.33 b (ii) Disclosure			
IFRS	4	Gain (loss) recognised on measurement to fair value less costs to sell or on disposal of assets or disposal groups constituting discontinued operation	Xduration, credit	IFRS 5.33 b (iii) Disclosure			
IFRS	4	Tax expense relating to gain (loss) on discontinuance	Xduration, debit	IAS 12.81 h (i) Disclosure, IFRS 5.33 b (iv) Disclosure			
IFRS	4	Cash flows from continuing and discontinued operations [abstract]					
IFRS	5	Cash flows from (used in) operating activities [abstract]					
IFRS	6	Net cash flows from (used in) operating activities, continuing operations	Xduration, debit	IFRS 5.33 c Disclosure			
IFRS	6	Net cash flows from (used in) operating activities, discontinued operations	Xduration, debit	IFRS 5.33 c Disclosure			
IFRS	6	Net cash flows from (used in) operating activities	Xduration	IAS 7.10 Disclosure, IAS 7.50 d Disclosure			
IFRS	5	Cash flows from (used in) investing activities [abstract]					
IFRS	6	Net cash flows from (used in) investing activities, continuing operations	Xduration, debit	IFRS 5.33 c Disclosure			
IFRS	6	Net cash flows from (used in) investing activities, discontinued operations	Xduration, debit	IFRS 5.33 c Disclosure			
IFRS	6	Net cash flows from (used in) investing activities	Xduration, debit	IAS 7.10 Disclosure, IAS 7.50 d Disclosure			
IFRS	5	Cash flows from (used in) financing activities [abstract]					
IFRS	6	Net cash flows from (used in) financing activities, continuing operations	Xduration, debit	IFRS 5.33 c Disclosure			
IFRS	6	Net cash flows from (used in) financing activities, discontinued operations	Xduration, debit	IFRS 5.33 c Disclosure			
IFRS	6	Net cash flows from (used in) financing activities	Xduration, debit	IAS 7.10 Disclosure, IAS 7.50 d Disclosure			

IFRS /AU	Level	Element label names	Type	IFRS references	Additional AU references to IFRS elements	AU Extension References	Not used in IFRS AU Taxonomy 2011
IFRS	4	Income from continuing operations attributable to owners of parent	Xduration, credit	IFRS 5.33 d Disclosure			
IFRS	4	Income from discontinued operations attributable to owners of parent	Xduration, credit	IFRS 5.33 d Disclosure			
IFRS	4	Profit (loss) from continuing operations attributable to non-controlling interests	Xduration, credit	IFRS 5 - Example 11 Example			
IFRS	4	Profit (loss) from discontinued operations attributable to non-controlling interests	Xduration, credit	IFRS 5 - Example 11 Example			
IFRS	4	Explanation of nature and adjustments to amounts previously presented in discontinued operations	text	IFRS 5.35 Disclosure			
IFRS	4	Description of non-current asset or disposal group held for sale which were sold or reclassified	text	IFRS 5.41 a Disclosure			
IFRS	4	Explanation of facts and circumstances of sale or reclassification and expected disposal, manner and timing	text	IFRS 5.41 b Disclosure			
IFRS	4	Gains (losses) on subsequent increase in fair value less costs to sell not in excess of recognised cumulative impairment loss	Xduration, credit	IFRS 5.41 c Disclosure			
IFRS	4	Description of segment in which non-current asset or disposal group held for sale is presented	text	IFRS 5.41 d Disclosure			
IFRS	4	Explanation of effect of changes in plan to sell non-current asset or disposal group held for sale on results of operations for current period	text	IFRS 5.42 Disclosure			
IFRS	4	Explanation of effect of changes in plan to sell non-current asset or disposal group held for sale on results of operations for prior period	text	IFRS 5.42 Disclosure			
IFRS	4	Description of changes in plan to sell non-current asset or disposal group held for sale	text	IFRS 5.42 Disclosure			
AU	2	Disclosure of consolidated and separate financial statements [table]	table			ASIC CO10/654	
IFRS	3	Consolidated and separate financial statements [axis]	axis	IAS 27.4 Disclosure	ASIC CO10/654		
IFRS	4	Consolidated [member]	member [default]	IAS 27 - Disclosure Disclosure			
IFRS	5	Separate [member]	member	IAS 27 - Disclosure Disclosure			
IFRS		IAS 2					
IFRS	0	[826380] Notes - Inventories					
AU	1	Disclosure of consolidated and separate financial statements [abstract]					
AU	2	Disclosure of consolidated and separate financial statements [line items]					
IFRS	3	Disclosure of inventories [text block]	text block	IAS 2 - Disclosure Disclosure			
IFRS	4	Description of accounting policy for measuring inventories [text block]	text block	IAS 2.36 a Disclosure			
IFRS	4	Description of inventory cost formulas	text	IAS 2.36 a Disclosure			
IFRS	4	Inventories, at fair value less costs to sell	Xinstant, debit	IAS 2.36 c Disclosure			
IFRS	4	Inventory write-down	Xduration, debit	IAS 1.98 a Disclosure, IAS 2.36 e Disclosure			
IFRS	4	Reversal of inventory write-down	Xduration, credit	IAS 1.98 a Disclosure, IAS 2.36 f Disclosure			
IFRS	4	Description of circumstances leading to reversals of inventory write-down	text	IAS 2.36 g Disclosure			
IFRS	4	Cost of inventories recognised as expense during period	Xduration, debit	IAS 2.36 d Disclosure			
IFRS	4	Inventories pledged as security for liabilities	Xinstant, debit	IAS 2.36 h Disclosure			
AU	4	Disclosure of additional information by not-for-profit entities in relation to inventories [text block]	text block			AASB 102.Aus36.1	
AU	2	Disclosure of consolidated and separate financial statements [table]	table			ASIC CO10/654	
IFRS	3	Consolidated and separate financial statements [axis]	axis	IAS 27.4 Disclosure	ASIC CO10/654		
IFRS	4	Consolidated [member]	member [default]	IAS 27 - Disclosure Disclosure			
IFRS	5	Separate [member]	member	IAS 27 - Disclosure Disclosure			
IFRS		IAS 37					
IFRS	0	[827570] Notes - Other provisions, contingent liabilities and contingent assets					
AU	1	Disclosure of consolidated and separate financial statements [abstract]					
AU	2	Disclosure of consolidated and separate financial statements [line items]					
IFRS	3	Disclosure of other provisions, contingent liabilities and contingent assets [text block]	text block	IAS 37 - Disclosure Disclosure			
IFRS	4	Disclosure of other provisions [text block]	text block	IAS 37.84 Disclosure			
IFRS	5	Disclosure of other provisions [abstract]					
IFRS	6	Disclosure of other provisions [table]	table	IAS 37.84 Disclosure			
IFRS	7	Classes of other provisions [axis]	axis	IAS 37.84 Disclosure			
IFRS	8	Other provisions [member]	member [default]	IAS 37.84 Disclosure			
IFRS	9	Warranty provision [member]	member	IAS 37 - Example 1 Warranties Disclosure			
IFRS	9	Restructuring provision [member]	member	IAS 37.70 Example			
IFRS	9	Legal proceedings provision [member]	member	IAS 37 - Example 10 A court case Example			
IFRS	9	Refunds provision [member]	member	IAS 37 - Example 4 Refunds policy Example			
IFRS	9	Onerous contracts provision [member]	member	IAS 37 - Example 8 An onerous contract Example			
IFRS	9	Provision for decommissioning, restoration and rehabilitation costs [member]	member	IAS 37 - D Examples: disclosures Example			
IFRS	9	Miscellaneous other provisions [member]	member	IAS 37.84 Disclosure			
IFRS	6	Disclosure of other provisions [line items]	line items				
IFRS	7	Reconciliation of changes in other provisions [abstract]					
IFRS	8	Other provisions at beginning of period	Xinstant, credit	IAS 1.78 d Disclosure, IAS 37.84 a Disclosure			
IFRS	8	Changes in other provisions [abstract]					
IFRS	9	Additional provisions, other provisions	Xduration, credit	IAS 37.84 b Disclosure			
IFRS	9	Increase (decrease) in existing provisions, other provisions	Xduration, credit	IAS 37.84 b Disclosure			
IFRS	9	Acquisitions through business combinations, other provisions	Xduration, credit	IAS 37.84 b Disclosure			
IFRS	9	Provision used, other provisions	(X)duration, debit	IAS 37.84 c Disclosure			
IFRS	9	Unused provision reversed, other provisions	(X)duration, debit	IAS 37.84 d Disclosure			
IFRS	9	Increase through adjustments arising from passage of time, other provisions	Xduration, credit	IAS 37.84 e Disclosure			
IFRS	9	Increase (decrease) through change in discount rate, other provisions	Xduration, credit	IAS 37.84 e Disclosure			

IFRS /AU	Level	Element label names	Type	IFRS references	Additional AU references to IFRS elements	AU Extension References	Not used in IFRS AU Taxonomy 2011
IFRS	9	Increase (decrease) through net exchange differences, other provisions	Xduration, credit	IAS 37.84 b Disclosure			
IFRS	9	Increase (decrease) through transfers and other changes, other provisions	Xduration, credit	IAS 37.84 b Disclosure			
IFRS	9	Total increase (decrease) in other provisions	Xduration, credit	IAS 37.84 Disclosure			
IFRS	8	Other provisions at end of period	Xinstant, credit	IAS 1.78 d Disclosure, IAS 37.84 a Disclosure			
IFRS	7	Description of nature of obligation, other provisions	text	IAS 37.85 a Disclosure			
IFRS	7	Description of expected timing of outflows, other provisions	text	IAS 37.85 a Disclosure			
IFRS	7	Indication of uncertainties of amount or timing of outflows, other provisions	text	IAS 37.85 b Disclosure			
IFRS	7	Description of major assumptions made concerning future events, other provisions	text	IAS 37.85 b Disclosure			
IFRS	7	Asset recognised for expected reimbursement, other provisions	Xinstant, debit	IAS 37.85 c Disclosure			
IFRS	7	Expected reimbursement, other provisions	Xinstant, debit	IAS 37.85 c Disclosure			
IFRS	4	Disclosure of contingent liabilities [text block]	text block	IAS 37.86 Disclosure			
IFRS	5	Disclosure of contingent liabilities [abstract]					
IFRS	6	Disclosure of contingent liabilities [table]	table	IAS 37.86 Disclosure			
IFRS	7	Classes of contingent liabilities [axis]	axis	IAS 37.86 Disclosure, IFRS 3.B67 c Disclosure			
IFRS	8	Contingent liabilities [member]	member [default]	IAS 37.88 Disclosure, IFRS 3.B67 c Disclosure			
IFRS	9	Warranty contingent liability [member]	member	IAS 37.88 Example			
IFRS	9	Restructuring contingent liability [member]	member	IAS 37.88 Example			
IFRS	9	Legal proceedings contingent liability [member]	member	IAS 37.88 Example			
IFRS	9	Onerous contracts contingent liability [member]	member	IAS 37.88 Example			
IFRS	9	Contingent liability for decommissioning, restoration and rehabilitation costs [member]	member	IAS 37.88 Example			
IFRS	9	Contingent liabilities related to joint ventures [member]	member	IAS 37.88 Example			
IFRS	9	Share of contingent liabilities of associates [member]	member	IAS 37.88 Example			
IFRS	9	Other contingent liabilities [member]	member	IAS 37.88 Example			
IFRS	6	Disclosure of contingent liabilities [line items]	line items				
IFRS	7	Description of nature of obligation, contingent liabilities	text	IAS 37.86 Disclosure			
IFRS	7	Explanation of estimated financial effect of contingent liabilities	text	IAS 37.86 a Disclosure			
IFRS	7	Explanation of possibility of reimbursement, contingent liabilities	text	IAS 37.86 c Disclosure			
IFRS	7	Indication of uncertainties of amount or timing of outflows, contingent liabilities	text	IAS 37.86 b Disclosure			
IFRS	4	Description of nature of contingent assets	text	IAS 37.89 Disclosure			
IFRS	4	Explanation of estimated financial effect of contingent assets	text	IAS 37.89 Disclosure			
IFRS	4	Information about contingent assets that disclosure is not practicable	text	IAS 37.91 Disclosure			
IFRS	4	Information about contingent liabilities that disclosure is not practicable	text	IAS 37.91 Disclosure			
IFRS	4	Explanation of reason for non-disclosure of information regarding provision	text	IAS 37.92 Disclosure			
IFRS	4	Explanation of reason for non-disclosure of information regarding contingent liability	text	IAS 37.92 Disclosure			
IFRS	4	Explanation of reason for non-disclosure of information regarding contingent asset	text	IAS 37.92 Disclosure			
AU	2	Disclosure of consolidated and separate financial statements [table]	table			ASIC CO10/654	
IFRS	3	Consolidated and separate financial statements [axis]	axis	IAS 27.4 Disclosure	ASIC CO10/654		
IFRS	4	Consolidated [member]	member [default]	IAS 27 - Disclosure Disclosure			
IFRS	5	Separate [member]	member	IAS 27 - Disclosure Disclosure			
IFRS		IAS 18					
IFRS	0	[831110] Notes - Revenue					
AU	1	Disclosure of consolidated and separate financial statements [abstract]					
AU	2	Disclosure of consolidated and separate financial statements [line items]					
IFRS	3	Disclosure of revenue [text block]	text block	IAS 18 - Disclosure Disclosure			
IFRS	4	Description of accounting policy for recognition of revenue [text block]	text block	IAS 18.35 a Disclosure			
AU	2	Disclosure of consolidated and separate financial statements [table]	table			ASIC CO10/654	
IFRS	3	Consolidated and separate financial statements [axis]	axis	IAS 27.4 Disclosure	ASIC CO10/654		
IFRS	4	Consolidated [member]	member [default]	IAS 27 - Disclosure Disclosure			
IFRS	5	Separate [member]	member	IAS 27 - Disclosure Disclosure			
IFRS		IAS 20					
IFRS	0	[831400] Notes - Government grants					
AU	1	Disclosure of consolidated and separate financial statements [abstract]					
AU	2	Disclosure of consolidated and separate financial statements [line items]					
IFRS	3	Disclosure of government grants [text block]	text block	IAS 20 - Disclosure Disclosure			
IFRS	4	Description of accounting policy for government grants [text block]	text block	IAS 20.39 a Disclosure			
IFRS	4	Description of nature and extent of government grants recognised in financial statements	text	IAS 20.39 b Disclosure			
IFRS	4	Indication of other forms of government assistance with direct benefits for entity	text	IAS 20.39 b Disclosure			
IFRS	4	Explanation of unfulfilled conditions and other contingencies attaching to government assistance	text	IAS 20.39 c Disclosure			
AU	2	Disclosure of consolidated and separate financial statements [table]	table			ASIC CO10/654	
IFRS	3	Consolidated and separate financial statements [axis]	axis	IAS 27.4 Disclosure	ASIC CO10/654		
IFRS	4	Consolidated [member]	member [default]	IAS 27 - Disclosure Disclosure			
IFRS	5	Separate [member]	member	IAS 27 - Disclosure Disclosure			
IFRS		IAS 11					
IFRS	0	[831710] Notes - Construction contracts					
AU	1	Disclosure of consolidated and separate financial statements [abstract]					
AU	2	Disclosure of consolidated and separate financial statements [line items]					
IFRS	3	Disclosure of recognised revenue from construction contracts [text block]	text block	IAS 11 - Disclosure Disclosure			
IFRS	4	Revenue from construction contracts	Xduration, credit	IAS 11.39 a Disclosure, IAS 18.35 b Disclosure, IFRIC 15.20 b Disclosure			
IFRS	4	Methods used to determine construction contract revenue recognised	text	IAS 11.39 b Disclosure, IFRIC 15.20 a Disclosure			
IFRS	4	Methods used to determine stage of completion of construction in progress	text	IAS 11.39 c Disclosure, IFRIC 15.20 c Disclosure			
IFRS	4	Costs incurred and recognised profits (less recognised losses)	Xinstant	IAS 11.40 a Disclosure, IFRIC 15.21 a Disclosure			

IFRS /AU	Level	Element label names	Type	IFRS references	Additional AU references to IFRS elements	AU Extension References	Not used in IFRS AU Taxonomy 2011
IFRS	4	Advances received for contracts in progress	Xinstant, credit	IAS 11.40 b Disclosure, IFRIC 15.21 b Disclosure			
IFRS	4	Retention for contracts in progress	Xinstant, debit	IAS 11.40 c Disclosure			
IFRS	4	Gross amount due from customers for contract work as asset	Xinstant, debit	IAS 11.42 a Disclosure			
IFRS	4	Gross amount due to customers for contract work as liability	Xinstant, credit	IAS 11.42 b Disclosure			
AU	2	Disclosure of consolidated and separate financial statements [table]	table			ASIC CO10/654	
IFRS	3	Consolidated and separate financial statements [axis]	axis	IAS 27.4 Disclosure	ASIC CO10/654		
IFRS	4	Consolidated [member]	member [default]	IAS 27 - Disclosure Disclosure			
IFRS	5	Separate [member]	member	IAS 27 - Disclosure Disclosure			
IFRS		IAS 36					
IFRS	0	[832410] Notes - Impairment of assets					
AU	1	Disclosure of consolidated and separate financial statements [abstract]					
AU	2	Disclosure of consolidated and separate financial statements [line items]					
IFRS	3	Disclosure of impairment of assets [text block]	text block	IAS 36 - Disclosure Disclosure			
IFRS	4	Disclosure of impairment loss and reversal of impairment loss [text block]	text block	IAS 36.126 Disclosure			
IFRS	5	Disclosure of impairment loss and reversal of impairment loss [abstract]					
IFRS	6	Disclosure of impairment loss and reversal of impairment loss [table]	table	IAS 36.126 Disclosure			
IFRS	7	Classes of assets [axis]	axis	IAS 17.31 a Disclosure, IAS 36.126 Disclosure, IAS 36.130 d (ii) Disclosure			
IFRS	8	Assets [member]	member [default]	IAS 17.31 a Disclosure, IAS 36.126 Disclosure			
IFRS	9	Property, plant and equipment [member]	member	IAS 16.73 Disclosure, IAS 17.31 a Disclosure, IAS 36.127 Example			
IFRS	9	Intangible assets other than goodwill [member]	member	IAS 36.127 Example, IAS 38.118 Disclosure			
IFRS	9	Financial assets [member]	member	IAS 36.127 Example, IFRS 7.6 Disclosure			
IFRS	9	Goodwill [member]	member	IAS 36.127 Example			
IFRS	9	Other impaired assets [member]	member	IAS 36.127 Example			
IFRS	6	Disclosure of impairment loss and reversal of impairment loss [line items]	line items				
IFRS	7	Impairment loss recognised in profit or loss	Xduration, debit	IAS 36.126 a Disclosure, IAS 36.129 a Disclosure			
IFRS	7	Reversal of impairment loss recognised in profit or loss	Xduration, credit	IAS 36.126 b Disclosure, IAS 36.129 b Disclosure			
IFRS	7	Impairment loss recognised in other comprehensive income	Xduration, debit	IAS 36.126 c Disclosure, IAS 36.129 a Disclosure			
IFRS	7	Reversal of impairment loss recognised in other comprehensive income	Xduration, credit	IAS 36.126 d Disclosure, IAS 36.129 b Disclosure			
IFRS	4	Disclosure of information for each material impairment loss recognised or reversed for individual asset or cash-generating unit [text block]	text block	IAS 36.130 Disclosure			
IFRS	5	Disclosure of information for each material impairment loss recognised or reversed for individual asset or cash-generating unit [abstract]					
IFRS	6	Disclosure of information for each material impairment loss recognised or reversed for individual asset or cash-generating unit [table]	table	IAS 36.130 Disclosure			
IFRS	7	Individual assets or cash-generating units [axis]	axis	IAS 36.130 Disclosure			
IFRS	8	Entity's total for individual assets or cash-generating units [member]	member [default]	IAS 36.130 Disclosure			
IFRS	9	Individual assets or cash-generating units [member]	member	IAS 36.130 Disclosure			
IFRS	6	Disclosure of information for each material impairment loss recognised or reversed for individual asset or cash-generating unit [line items]	line items				
IFRS	7	Explanation of main events and circumstances that led to recognition of impairment losses and reversals of impairment losses	text	IAS 36.130 a Disclosure, IAS 36.131 b Disclosure			
IFRS	7	Impairment loss	Xduration, debit	IAS 36.130 b Disclosure, IAS 36.130 d (ii) Disclosure			
IFRS	7	Reversal of impairment loss	Xduration, credit	IAS 36.130 b Disclosure, IAS 36.130 d (ii) Disclosure			
IFRS	7	Description of nature of individual asset	text	IAS 36.130 c (i) Disclosure			
IFRS	7	Description of reportable segment to which individual asset belongs	text	IAS 36.130 c (ii) Disclosure			
IFRS	7	Description of cash-generating unit	text	IAS 36.130 d (i) Disclosure			
IFRS	7	Description of current and former way of aggregating assets	text	IAS 36.130 d (iii) Disclosure			
IFRS	7	Description of reasons for changing way cash-generating unit is identified	text	IAS 36.130 d (iii) Disclosure			
IFRS	7	Information whether recoverable amount of asset is fair value less costs to sell or value in use	text	IAS 36.130 e Disclosure			
IFRS	7	Description of basis used to determine fair value less costs to sell	text	IAS 36.130 f Disclosure			
IFRS	7	Description of discount rates used in current estimate of value in use	text	IAS 36.130 g Disclosure			
IFRS	7	Description of discount rates used in previous estimate of value in use	text	IAS 36.130 g Disclosure			
IFRS	4	Explanation of impairment loss recognised or reversed [text block]	text block	IAS 36.130 d (ii) Disclosure			
IFRS	5	Disclosure of impairment loss recognised or reversed [abstract]					
IFRS	6	Disclosure of impairment loss recognised or reversed [table]	table	IAS 36.130 d (ii) Disclosure			
IFRS	7	Individual assets or cash-generating units [axis]	axis	IAS 36.130 Disclosure			
IFRS	8	Entity's total for individual assets or cash-generating units [member]	member [default]	IAS 36.130 Disclosure			
IFRS	9	Individual assets or cash-generating units [member]	member	IAS 36.130 Disclosure			
IFRS	7	Classes of assets [axis]	axis	IAS 17.31 a Disclosure, IAS 36.126 Disclosure, IAS 36.130 d (ii) Disclosure			
IFRS	8	Assets [member]	member [default]	IAS 17.31 a Disclosure, IAS 36.126 Disclosure			
IFRS	9	Property, plant and equipment [member]	member	IAS 16.73 Disclosure, IAS 17.31 a Disclosure, IAS 36.127 Example			
IFRS	9	Intangible assets other than goodwill [member]	member	IAS 36.127 Example, IAS 38.118 Disclosure			
IFRS	9	Financial assets [member]	member	IAS 36.127 Example, IFRS 7.6 Disclosure			
IFRS	9	Goodwill [member]	member	IAS 36.127 Example			
IFRS	9	Other impaired assets [member]	member	IAS 36.127 Example			
IFRS	7	Operating segments [axis]	axis	IAS 36.130 d (ii) Disclosure, IFRS 8.23 Disclosure			
IFRS	8	Entity's total for operating segments [member]	member [default]	IFRS 8.28 Disclosure			
IFRS	9	Reportable segments [member]	member	IFRS 8.23 Disclosure			

IFRS /AU	Level	Element label names	Type	IFRS references	Additional AU references to IFRS elements	AU Extension References	Not used in IFRS AU Taxonomy 2011
IFRS	6	Disclosure of impairment loss recognised or reversed [line items]	line items				
IFRS	7	Impairment loss	Xduration, debit	IAS 36.130 b Disclosure, IAS 36.130 d (ii) Disclosure			
IFRS	7	Reversal of impairment loss	Xduration, credit	IAS 36.130 b Disclosure, IAS 36.130 d (ii) Disclosure			
IFRS	4	Explanation of main events and circumstances that led to recognition of impairment losses and reversals of impairment losses	text	IAS 36.130 a Disclosure, IAS 36.131 b Disclosure			
IFRS	4	Explanation of main classes of assets affected by impairment losses or reversals of impairment losses	text	IAS 36.131 a Disclosure			
IFRS	4	Unallocated goodwill	Xinstant, debit	IAS 36.133 Disclosure			
IFRS	4	Explanation of goodwill not allocated to cash-generating unit	text	IAS 36.133 Disclosure			
IFRS	4	Explanation of fact that carrying amount of goodwill or intangible assets with indefinite useful lives is not significant	text	IAS 36.135 Disclosure			
IFRS	4	Explanation of fact that aggregate carrying amount of goodwill or intangible assets with indefinite useful lives allocated to recoverable amounts is significant	text	IAS 36.135 Disclosure			
IFRS	4	Disclosure of information for cash-generating units [text block]	text block	IAS 36.134 Disclosure			
IFRS	5	Disclosure of information for cash-generating units [abstract]					
IFRS	6	Disclosure of information for cash-generating units [table]	table	IAS 36.134 Disclosure			
IFRS	7	Cash-generating units [axis]	axis	IAS 36.134 Disclosure			
IFRS	8	Entity's total for cash-generating units [member]	member [default]	IAS 36.134 Disclosure, IAS 36.135 Disclosure			
IFRS	9	Cash-generating units [member]	member	IAS 36.134 Disclosure			
IFRS	10	Aggregate cash-generating units for which amount of goodwill or intangible assets with indefinite useful lives is not significant [member]	member	IAS 36.135 Disclosure			
IFRS	6	Disclosure of information for cash-generating units [line items]	line items				
IFRS	7	Goodwill	Xinstant, debit	IAS 1.54 c Disclosure, IAS 36.134 a Disclosure, IAS 36.135 a Disclosure, IFRS 3.B67 d Disclosure			
IFRS	7	Intangible assets other than goodwill	Xinstant, debit	IAS 1.54 c Disclosure, IAS 36.134 b Disclosure, IAS 36.135 b Disclosure, IAS 38.118 e Disclosure			
IFRS	7	Description of basis on which unit's recoverable amount has been determined	text	IAS 36.134 c Disclosure			
IFRS	7	Description of key assumptions on which management has based cash flow projections	text	IAS 36.134 d (i) Disclosure, IAS 36.134 e (i) Disclosure, IAS 36.135 c Disclosure			
IFRS	7	Description of management's approach to determining values assigned to key assumptions	text	IAS 36.134 d (ii) Disclosure, IAS 36.134 e (ii) Disclosure, IAS 36.135 d Disclosure			
IFRS	7	Explanation of period over which management has projected cash flows	text	IAS 36.134 d (iii) Disclosure, IAS 36.134 e (iii) Disclosure			
IFRS	7	Description of growth rate used to extrapolate cash flow projections	text	IAS 36.134 d (iv) Disclosure, IAS 36.134 e (iv) Disclosure			
IFRS	7	Description of discount rates applied to cash flow projections	text	IAS 36.134 d (v) Disclosure, IAS 36.134 e (v) Disclosure			
IFRS	7	Amount by which unit's recoverable amount exceeds its carrying amount	Xinstant, debit	IAS 36.134 f (i) Disclosure, IAS 36.135 e (i) Disclosure			
IFRS	7	Explanation of value assigned to key assumption	text	IAS 36.134 f (ii) Disclosure, IAS 36.135 e (ii) Disclosure			
IFRS	7	Amount by which value assigned to key assumption must change in order for unit's recoverable amount to be equal to carrying amount	X.XX	IAS 36.134 f (iii) Disclosure, IAS 36.135 e (iii) Disclosure			
AU	2	Disclosure of consolidated and separate financial statements [table]	table			ASIC CO10/654	
IFRS	3	Consolidated and separate financial statements [axis]	axis	IAS 27.4 Disclosure	ASIC CO10/654		
IFRS	4	Consolidated [member]	member [default]	IAS 27 - Disclosure Disclosure			
IFRS	5	Separate [member]	member	IAS 27 - Disclosure Disclosure			
IFRS		IAS 17					
IFRS	0	[832600] Notes - Leases					
AU	1	Disclosure of consolidated and separate financial statements [abstract]					
AU	2	Disclosure of consolidated and separate financial statements [line items]					
IFRS	3	Disclosure of leases [text block]	text block	IAS 17 - Leases in the financial statements of lessees Disclosure, IAS 17 - Leases in the financial statements of lessors Disclosure			
IFRS	4	Disclosure of recognised finance lease as assets by lessee [text block]	text block	IAS 17.31 a Disclosure			
IFRS	5	Disclosure of recognised finance lease as assets by lessee [abstract]					
IFRS	6	Disclosure of recognised finance lease as assets by lessee [table]	table	IAS 17.31 a Disclosure			
IFRS	7	Classes of assets [axis]	axis	IAS 17.31 a Disclosure, IAS 36.126 Disclosure, IAS 36.130 d (ii) Disclosure			
IFRS	8	Assets [member]	member [default]	IAS 17.31 a Disclosure, IAS 36.126 Disclosure			
IFRS	9	Property, plant and equipment [member]	member	IAS 16.73 Disclosure, IAS 17.31 a Disclosure, IAS 36.127 Example			
IFRS	9	Intangible assets [member]	member	IAS 17.31 a Disclosure			
IFRS	9	Investment property [member]	member	IAS 17.31 a Disclosure			
IFRS	9	Biological assets [member]	member	IAS 17.31 a Disclosure			
IFRS	9	Other assets [member]	member	IAS 17.31 a Disclosure			
IFRS	6	Disclosure of recognised finance lease as assets by lessee [line items]	line items				
IFRS	7	Recognised finance lease as assets, gross	Xinstant, debit	IAS 17.32 Disclosure			
IFRS	7	Recognised finance lease as assets, accumulated depreciation and impairment	(X)instant, credit	IAS 17.32 Disclosure			
IFRS	7	Net recognised finance lease as assets	Xinstant, debit	IAS 17.31 a Disclosure			
IFRS	4	Disclosure of finance lease and operating lease by lessee [text block]	text block	IAS 17.31 Disclosure, IAS 17.35 Disclosure			
IFRS	5	Disclosure of finance lease and operating lease by lessee [abstract]					
IFRS	6	Disclosure of finance lease and operating lease by lessee [table]	table	IAS 17.31 b Disclosure, IAS 17.35 a Disclosure			
IFRS	7	Maturity [axis]	axis	IAS 1.61 Disclosure, IAS 17.31 b Disclosure, IAS 17.35 a Disclosure, IAS 17.47 a Disclosure, IAS 17.56 a Disclosure, Effective 2011-07-01 IFRS 7.42E e Disclosure, IFRS 7.B11 Example			
IFRS	8	Aggregated time bands [member]	member [default]	IAS 1.61 Disclosure, IAS 17.31 b Disclosure, IAS 17.35 a Disclosure, IAS 17.47 a Disclosure, IAS 17.56 a Disclosure, IFRS 7.B11 Example, Effective 2011-07-01 IFRS 7.B35 Example			

IFRS /AU	Level	Element label names	Type	IFRS references	Additional AU references to IFRS elements	AU Extension References	Not used in IFRS AU Taxonomy 2011
IFRS	9	Not later than one year [member]	member	IAS 1.61 a Disclosure, IAS 17.31 b (i) Disclosure, IAS 17.35 a (i) Disclosure, IAS 17.47 a (i) Disclosure, IAS 17.56 a (i) Disclosure			
IFRS	9	Later than one year and not later than five years [member]	member	IAS 17.31 b (ii) Disclosure, IAS 17.35 a (ii) Disclosure, IAS 17.47 a (ii) Disclosure, IAS 17.56 a (ii) Disclosure, IFRS 7.B11 d Example			
IFRS	9	Later than five years [member]	member	IAS 17.31 b (iii) Disclosure, IAS 17.35 a (iii) Disclosure, IAS 17.47 a (iii) Disclosure, IAS 17.56 a (iii) Disclosure, Effective 2011-07-01 IFRS 7.B35 g Example			
IFRS	6	Disclosure of finance lease and operating lease by lessee [line items]	line items				
IFRS	7	Minimum finance lease payments payable	Xinstant, credit	IAS 17.31 b Disclosure			
IFRS	7	Minimum finance lease payments payable, at present value	Xinstant, credit	IAS 17.31 b Disclosure			
IFRS	7	Future finance charge on finance lease	Xinstant, credit	IAS 17.31 b Disclosure			
IFRS	7	Minimum lease payments payable under non-cancellable operating lease	Xinstant, credit	IAS 17.35 a Disclosure			
IFRS	7	Minimum lease payments of other arrangements that do not include payments for non-lease elements	Xinstant, credit	IFRIC 4.15 b (i) Disclosure			
IFRS	5	Lease and sublease payments recognised as expense [abstract]					
IFRS	6	Contingent rents recognised as expense, classified as finance lease	Xduration, debit	IAS 17.31 c Disclosure			
IFRS	6	Contingent rents recognised as expense, classified as operating lease	Xduration, debit	IAS 17.35 c Disclosure			
IFRS	6	Total contingent rents recognised as expense	Xduration, debit	IAS 17.31 c Disclosure, IAS 17.35 c Disclosure			
IFRS	6	Sublease payments recognised as expense	Xduration, debit	IAS 17.35 c Disclosure			
IFRS	6	Minimum operating lease payments	Xduration, debit	IAS 17.35 c Disclosure			
IFRS	6	Total lease and sublease payments recognised as expense	Xduration, debit	IAS 17.35 c Disclosure			
IFRS	5	Expected future minimum sublease payments receivable under non-cancellable subleases, classified as finance lease	Xinstant, debit	IAS 17.31 d Disclosure			
IFRS	5	Expected future minimum sublease payments receivable under non-cancellable subleases, classified as operating lease	Xinstant, debit	IAS 17.35 b Disclosure			
IFRS	5	Description of material leasing arrangements by lessee classified as finance lease	text	IAS 17.31 e Disclosure			
IFRS	5	Description of material leasing arrangements by lessee classified as operating lease	text	IAS 17.35 d Disclosure			
IFRS	4	Disclosure of finance lease and operating lease by lessor [text block]	text block	IAS 17.47 Disclosure, IAS 17.56 Disclosure			
IFRS	5	Disclosure of finance lease and operating lease by lessor [abstract]					
IFRS	6	Disclosure of finance lease and operating lease by lessor [table]	table	IAS 17.47 a Disclosure, IAS 17.56 a Disclosure			
IFRS	7	Maturity [axis]	axis	IAS 1.61 Disclosure, IAS 17.31 b Disclosure, IAS 17.35 a Disclosure, IAS 17.47 a Disclosure, IAS 17.56 a Disclosure, Effective 2011-07-01 IFRS 7.42E e Disclosure, IFRS 7.B11 Example			
IFRS	8	Aggregated time bands [member]	member [default]	IAS 1.61 Disclosure, IAS 17.31 b Disclosure, IAS 17.35 a Disclosure, IAS 17.47 a Disclosure, IAS 17.56 a Disclosure, IFRS 7.B11 Example, Effective 2011-07-01 IFRS 7.B35 Example			
IFRS	9	Not later than one year [member]	member	IAS 1.61 a Disclosure, IAS 17.31 b (i) Disclosure, IAS 17.35 a (i) Disclosure, IAS 17.47 a (i) Disclosure, IAS 17.56 a (i) Disclosure			
IFRS	9	Later than one year and not later than five years [member]	member	IAS 17.31 b (ii) Disclosure, IAS 17.35 a (ii) Disclosure, IAS 17.47 a (ii) Disclosure, IAS 17.56 a (ii) Disclosure, IFRS 7.B11 d Example			
IFRS	9	Later than five years [member]	member	IAS 17.31 b (iii) Disclosure, IAS 17.35 a (iii) Disclosure, IAS 17.47 a (iii) Disclosure, IAS 17.56 a (iii) Disclosure, Effective 2011-07-01 IFRS 7.B35 g Example			
IFRS	6	Disclosure of finance lease and operating lease by lessor [line items]	line items				
IFRS	7	Gross investment in finance lease	Xinstant, debit	IAS 17.47 a Disclosure			
IFRS	7	Unearned finance income on finance lease	Xinstant, debit	IAS 17.47 b Disclosure			
IFRS	7	Minimum finance lease payments receivable, at present value	Xinstant, debit	IAS 17.47 a Disclosure			
IFRS	7	Total minimum lease payments receivable under non-cancellable operating lease	Xinstant, debit	IAS 17.56 a Disclosure			
IFRS	5	Contingent rents recognised as income [abstract]					
IFRS	6	Contingent rents recognised as income, classified as finance lease	Xduration, credit	IAS 17.47 e Disclosure			
IFRS	6	Contingent rents recognised as income, classified as operating lease	Xduration, credit	IAS 17.56 b Disclosure			
IFRS	6	Total contingent rents recognised as income	Xduration, credit	IAS 17.47 e Disclosure, IAS 17.56 b Disclosure			
IFRS	5	Explanation of unguaranteed residual values accruing to benefit of lessor	text	IAS 17.47 c Disclosure			
IFRS	5	Accumulated allowance for uncollectible minimum lease payments receivable	Xinstant, credit	IAS 17.47 d Disclosure			
IFRS	5	Description of material leasing arrangements by lessor classified as finance lease	text	IAS 17.47 f Disclosure			
IFRS	5	Description of material leasing arrangements by lessor classified as operating lease	text	IAS 17.56 c Disclosure			
AU	2	Disclosure of consolidated and separate financial statements [table]	table			ASIC CO10/654	
IFRS	3	Consolidated and separate financial statements [axis]	axis	IAS 27.4 Disclosure	ASIC CO10/654		
IFRS	4	Consolidated [member]	member [default]	IAS 27 - Disclosure Disclosure			
IFRS	5	Separate [member]	member	IAS 27 - Disclosure Disclosure			
IFRS		SIC 27					
IFRS	0	[832800] Notes - Transactions involving legal form of lease					
AU	1	Disclosure of consolidated and separate financial statements [abstract]					
AU	2	Disclosure of consolidated and separate financial statements [line items]					
IFRS	3	Disclosure of arrangements involving legal form of lease [text block]	text block	SIC 27 - Disclosure Disclosure			
IFRS	4	Disclosure of detailed information about arrangements involving legal form of lease [text block]	text block	SIC 27.10 Disclosure			

IFRS /AU	Level	Element label names	Type	IFRS references	Additional AU references to IFRS elements	AU Extension References	Not used in IFRS AU Taxonomy 2011
IFRS	5	Disclosure of detailed information about arrangements involving legal form of lease [abstract]					
IFRS	6	Disclosure of detailed information about arrangements involving legal form of lease [table]	table	SIC 27.10 Disclosure			
IFRS	7	Arrangements involving legal form of lease [axis]	axis	SIC 27.10 Disclosure			
IFRS	8	Arrangements involving legal form of lease [member]	member [default]	SIC 27.10 Disclosure			
IFRS	6	Disclosure of detailed information about arrangements involving legal form of lease [line items]	line items				
IFRS	7	Description of arrangement involving legal form of lease	text	SIC 27.10 a Disclosure			
IFRS	8	Description of asset underlying arrangement involving legal form of lease and any restrictions on its use	text	SIC 27.10 a (i) Disclosure			
IFRS	8	Description of life and other significant terms of arrangement involving legal form of lease	text	SIC 27.10 a (ii) Disclosure			
IFRS	8	Explanation of transactions linked together	text	SIC 27.10 a (iii) Disclosure			
IFRS	7	Explanation of accounting treatment applied to any fee received	text	SIC 27.10 b Disclosure			
IFRS	7	Amount recognised as income from arrangement involving legal form of lease	Xduration, credit	SIC 27.10 b Disclosure			
IFRS	7	Description of line item of statement of comprehensive income in which amount recognised as income from arrangement involving legal form of lease is included	text	SIC 27.10 b Disclosure			
AU	2	Disclosure of consolidated and separate financial statements [table]	table			ASIC CO10/654	
IFRS	3	Consolidated and separate financial statements [axis]	axis	IAS 27.4 Disclosure	ASIC CO10/654		
IFRS	4	Consolidated [member]	member [default]	IAS 27 - Disclosure Disclosure			
IFRS	5	Separate [member]	member	IAS 27 - Disclosure Disclosure			
IFRS		SIC 29					
IFRS	0	[832900] Notes - Service concession arrangements					
AU	1	Disclosure of consolidated and separate financial statements [abstract]					
AU	2	Disclosure of consolidated and separate financial statements [line items]					
IFRS	3	Disclosure of service concession arrangements [text block]	text block	SIC 29 - Consensus Disclosure			
IFRS	4	Disclosure of detailed information about service concession arrangements [text block]	text block	SIC 29.6 Disclosure			
IFRS	5	Disclosure of detailed information about service concession arrangements [abstract]					
IFRS	6	Disclosure of detailed information about service concession arrangements [table]	table	SIC 29.6 Disclosure			
IFRS	7	Service concession arrangements [axis]	axis	SIC 29.6 Disclosure			
IFRS	8	Service concession arrangements [member]	member [default]	SIC 29.6 Disclosure			
IFRS	6	Disclosure of detailed information about service concession arrangements [line items]	line items				
IFRS	7	Description of service concession arrangement	text	SIC 29.6 a Disclosure			
IFRS	7	Explanation of significant terms of service concession arrangement that may affect amount, timing and certainty of future cash flows	text	SIC 29.6 b Disclosure			
IFRS	7	Explanation of nature and extent of rights to use specified assets	text	SIC 29.6 c (i) Disclosure			
IFRS	7	Explanation of nature and extent of obligations to provide or rights to expect provision of services	text	SIC 29.6 c (ii) Disclosure			
IFRS	7	Explanation of nature and extent of obligations to acquire or build items of property, plant and equipment	text	SIC 29.6 c (iii) Disclosure			
IFRS	7	Explanation of nature and extent of obligations to deliver or rights to receive specified assets at end of concession period	text	SIC 29.6 c (iv) Disclosure			
IFRS	7	Explanation of nature and extent of renewal and termination options	text	SIC 29.6 c (v) Disclosure			
IFRS	7	Explanation of nature and extent of other rights and obligations	text	SIC 29.6 c (vi) Disclosure			
IFRS	7	Description of changes in service concession arrangement	text	SIC 29.6 d Disclosure			
IFRS	7	Explanation of how service concession arrangement has been classified	text	SIC 29.6 e Disclosure			
IFRS	4	Revenue recognised on exchanging construction services for financial asset	Xduration, credit	SIC 29.6A Disclosure			
IFRS	4	Revenue recognised on exchanging construction services for intangible asset	Xduration, credit	SIC 29.6A Disclosure			
IFRS	4	Profit (loss) recognised on exchanging construction services for financial asset	Xduration, credit	SIC 29.6A Disclosure			
IFRS	4	Profit (loss) recognised on exchanging construction services for intangible asset	Xduration, credit	SIC 29.6A Disclosure			
AU	2	Disclosure of consolidated and separate financial statements [table]	table			ASIC CO10/654	
IFRS	3	Consolidated and separate financial statements [axis]	axis	IAS 27.4 Disclosure	ASIC CO10/654		
IFRS	4	Consolidated [member]	member [default]	IAS 27 - Disclosure Disclosure			
IFRS	5	Separate [member]	member	IAS 27 - Disclosure Disclosure			
IFRS		IFRS 2					
IFRS	0	[834120] Notes - Share-based payment arrangements					
AU	1	Disclosure of consolidated and separate financial statements [abstract]					
AU	2	Disclosure of consolidated and separate financial statements [line items]					
IFRS	3	Disclosure of share-based payment arrangements [text block]	text block	IFRS 2.44 Disclosure			
IFRS	4	Disclosure of terms and conditions of share-based payment arrangement [text block]	text block	IFRS 2.45 Disclosure			
IFRS	5	Disclosure of terms and conditions of share-based payment arrangement [abstract]					
IFRS	6	Disclosure of terms and conditions of share-based payment arrangement [table]	table	IFRS 2.45 Disclosure			
IFRS	7	Types of share-based payment arrangements [axis]	axis	IFRS 2.45 Disclosure			
IFRS	8	Share-based payment arrangements [member]	member [default]	IFRS 2.45 Disclosure			
IFRS	6	Disclosure of terms and conditions of share-based payment arrangement [line items]	line items				
IFRS	7	Description of share-based payment arrangement	text	IFRS 2.45 a Disclosure			
IFRS	8	Description of vesting requirements for share-based payment arrangement	text	IFRS 2.45 a Disclosure			
IFRS	8	Description of maximum term of options granted for share-based payment arrangement	text	IFRS 2.45 a Disclosure			
IFRS	8	Description of method of settlement for share-based payment arrangement	text	IFRS 2.45 a Disclosure			
IFRS	8	Date of grant of share-based payment arrangement	text	IFRS 2.IG23 Example			
IFRS	8	Number of instruments granted in share-based payment arrangement	X.XX	IFRS 2.IG23 Example			
IFRS	4	Disclosure of number and weighted average exercise prices of share options [text block]	text block	IFRS 2.45 b Disclosure			
IFRS	5	Disclosure of number and weighted average exercise prices of share options [abstract]					
IFRS	6	Disclosure of number and weighted average exercise prices of share options [table]	table	IFRS 2.45 b Disclosure			
IFRS	7	Groups of share options [axis]	axis	IFRS 2.45 b Disclosure			
IFRS	8	Share options [member]	member [default]	IFRS 2.45 b Disclosure			

IFRS /AU	Level	Element label names	Type	IFRS references	Additional AU references to IFRS elements	AU Extension References	Not used in IFRS AU Taxonomy 2011
IFRS	9	Share options outstanding [member]	member	IFRS 2.45 b (i) Disclosure, IFRS 2.45 b (vi) Disclosure			
IFRS	9	Share options granted [member]	member	IFRS 2.45 b (ii) Disclosure			
IFRS	9	Share options forfeited [member]	member	IFRS 2.45 b (iii) Disclosure			
IFRS	9	Share options exercised [member]	member	IFRS 2.45 b (iv) Disclosure			
IFRS	9	Share options expired [member]	member	IFRS 2.45 b (v) Disclosure			
IFRS	9	Share options exercisable [member]	member	IFRS 2.45 b (vii) Disclosure			
IFRS	6	Disclosure of number and weighted average exercise prices of share options [line items]	line items				
IFRS	7	Number of share options in share-based payment arrangement	X.XX	IFRS 2.45 b Disclosure			
IFRS	7	Weighted average exercise price of share options in share-based payment arrangement	Xduration	IFRS 2.45 b Disclosure, IFRS 2.45 c Disclosure			
IFRS	4	Weighted average share price for share options in share-based payment arrangement exercised during period at date of exercise	Xduration	IFRS 2.45 c Disclosure			
IFRS	4	Disclosure of number and weighted average remaining contractual life of outstanding share options [text block]	text block	IFRS 2.45 d Disclosure			
IFRS	5	Disclosure of number and weighted average remaining contractual life of outstanding share options [abstract]					
IFRS	6	Disclosure of number and weighted average remaining contractual life of outstanding share options [table]	table	IFRS 2.45 d Disclosure			
IFRS	7	Ranges of exercise prices for outstanding share options [axis]	axis	IFRS 2.45 d Disclosure			
IFRS	8	Ranges of exercise prices for outstanding share options [member]	member [default]	IFRS 2.45 d Disclosure			
IFRS	6	Disclosure of number and weighted average remaining contractual life of outstanding share options [line items]	line items				
IFRS	7	Number of outstanding share options	X.XX	IFRS 2.45 d Disclosure			
IFRS	7	Weighted average remaining contractual life of outstanding share options	X.XX	IFRS 2.45 d Disclosure			
IFRS	4	Explanation of determination of fair value of goods or services received or fair value of equity instruments granted on share-based payments	text	IFRS 2.46 Disclosure			
AU	4	Explanation of how fair value of goods or services received or equity instruments granted is measured for equity-settled share-based payment arrangements under reduced disclosure requirements [text block]	text block			AASB 2.RDR46.1	
AU	4	Explanation of how liabilities in respect of cash-settled share based payment were measured under reduced disclosure requirements [text block]	text block			AASB 2.RDR46.2	
IFRS	4	Disclosure of indirect measurement of fair value of goods or services received, share options granted during period [text block]	text block	IFRS 2.47 a Disclosure			
IFRS	5	Weighted average fair value at measurement date, share options granted	Xinstant, credit	IFRS 2.47 a Disclosure			
IFRS	5	Information about how fair value was measured, share options granted	text	IFRS 2.47 a Disclosure			
IFRS	6	Description of option pricing model, share options granted	text	IFRS 2.47 a (i) Disclosure			
IFRS	6	Description of inputs to option pricing model, share options granted	text	IFRS 2.47 a (i) Disclosure			
IFRS	7	Weighted average share price, share options granted	Xduration	IFRS 2.47 a (i) Disclosure			
IFRS	7	Exercise price, share options granted	Xduration	IFRS 2.47 a (i) Disclosure			
IFRS	7	Description of expected volatility, share options granted	text	IFRS 2.47 a (i) Disclosure			
IFRS	7	Description of option life, share options granted	text	IFRS 2.47 a (i) Disclosure			
IFRS	7	Expected dividend, share options granted	Xduration	IFRS 2.47 a (i) Disclosure			
IFRS	7	Description of risk free interest rate, share options granted	text	IFRS 2.47 a (i) Disclosure			
IFRS	7	Description of other inputs to options pricing model, share options granted	text	IFRS 2.47 a (i) Disclosure			
IFRS	8	Description of method used and assumptions made to incorporate effects of expected early exercise, share options granted	text	IFRS 2.47 a (i) Disclosure			
IFRS	6	Information about how expected volatility was determined, share options granted	text	IFRS 2.47 a (ii) Disclosure			
IFRS	6	Information whether and how other features were incorporated into measurement of fair value, share options granted	text	IFRS 2.47 a (iii) Disclosure			
IFRS	4	Disclosure of indirect measurement of fair value of goods or services received, other equity instruments granted during period [text block]	text block	IFRS 2.47 b Disclosure			
IFRS	5	Number of instruments, other equity instruments granted	X.XX	IFRS 2.47 b Disclosure			
IFRS	5	Weighted average fair value at measurement date, other equity instruments granted	Xinstant, credit	IFRS 2.47 b Disclosure			
IFRS	5	Information how fair value was measured, other equity instruments granted	text	IFRS 2.47 b Disclosure			
IFRS	6	Information about how fair was determined if not on basis of observable market, other equity instruments granted	text	IFRS 2.47 b (i) Disclosure			
IFRS	6	Information whether and how expected dividends were incorporated into measurement of fair value, other equity instruments granted	text	IFRS 2.47 b (ii) Disclosure			
IFRS	6	Information whether and how other features were incorporated into measurement of fair value, other equity instruments granted	text	IFRS 2.47 b (iii) Disclosure			
IFRS	4	Disclosure of indirect measurement of fair value of goods or services received, share-based payment arrangements modified during period [text block]	text block	IFRS 2.47 c Disclosure			
IFRS	5	Explanation of modifications, modified share-based payment arrangements	text	IFRS 2.47 c (i) Disclosure			
IFRS	5	Incremental fair value granted, modified share-based payment arrangements	Xduration	IFRS 2.47 c (ii) Disclosure			
IFRS	5	Information on how incremental fair value granted was measured, modified share-based payment arrangements	text	IFRS 2.47 c (iii) Disclosure			
IFRS	4	Explanation of direct measurement of fair value of goods or services received	text	IFRS 2.48 Disclosure			
IFRS	4	Description of reason why fair value of goods or services received cannot be reliably estimated	text	IFRS 2.49 Disclosure			
IFRS	4	Explanation of effect of share-based payments on entity's profit or loss	text	IFRS 2.50 Disclosure			
IFRS	4	Expense from share-based payment transactions in which goods or services received did not qualify for recognition as assets	Xduration, debit	IFRS 2.51 a Disclosure	AASB 2.RDR50.1		
IFRS	4	Expense from equity-settled share-based payment transactions in which goods or services received did not qualify for recognition as assets	Xduration, debit	IFRS 2.51 a Disclosure			
IFRS	4	Explanation of effect of share-based payments on entity's financial position	text	IFRS 2.50 Disclosure			
IFRS	4	Liabilities from share-based payment transactions	Xinstant, credit	IFRS 2.51 b (i) Disclosure	AASB 2.RDR50.1		
IFRS	4	Intrinsic value of liabilities from share-based payment transactions for which counterparty's right to cash or other assets vested	Xinstant, credit	IFRS 2.51 b (ii) Disclosure			
IFRS	4	Additional information about share-based payment arrangements	text	IFRS 2.52 Disclosure			
AU	2	Disclosure of consolidated and separate financial statements [table]	table			ASIC CO10/654	
IFRS	3	Consolidated and separate financial statements [axis]	axis	IAS 27.4 Disclosure	ASIC CO10/654		
IFRS	4	Consolidated [member]	member [default]	IAS 27 - Disclosure Disclosure			
IFRS	5	Separate [member]	member	IAS 27 - Disclosure Disclosure			
IFRS		IAS 19					
IFRS	0	[834480] Notes - Employee benefits					
AU	1	Disclosure of consolidated and separate financial statements [abstract]					

IFRS /AU	Level	Element label names	Type	IFRS references	Additional AU references to IFRS elements	AU Extension References	Not used in IFRS AU Taxonomy 2011
AU	2	Disclosure of consolidated and separate financial statements [line items]					
IFRS	3	Disclosure of employee benefits [text block]	text block	IAS 19 - Scope Disclosure			
IFRS	4	Disclosure of defined benefit plans [text block]	text block	IAS 19.122 Disclosure			
IFRS	5	Disclosure of defined benefit plans [abstract]					
IFRS	6	Disclosure of defined benefit plans [table]	table	IAS 19.122 Disclosure			
IFRS	7	Defined benefit plans [axis]	axis	IAS 19.122 Disclosure			
IFRS	8	Defined benefit plans [member]	member [default]	IAS 19.122 Disclosure			
IFRS	9	Foreign defined benefit plans [member]	member	IAS 19.122 a Example			
IFRS	9	Domestic defined benefit plans [member]	member	IAS 19.122 a Example			
IFRS	9	Multi-employer defined benefit plans [member]	member	IAS 19.29 b Disclosure			
IFRS	6	Disclosure of defined benefit plans [line items]	line items				
IFRS	7	Description of accounting policy for recognising actuarial gains and losses [text block]	text block	IAS 19.120A a Disclosure			
IFRS	7	Description of type of plan	text	IAS 19.120A b Disclosure			
IFRS	7	Reconciliation of changes in present value of defined benefit obligation [abstract]					
IFRS	8	Defined benefit obligation, at present value at beginning of period	Xinstant, credit	IAS 19.120A c Disclosure, IAS 19.120A p (i) Disclosure			
IFRS	8	Changes in defined benefit obligation, at present value [abstract]					
IFRS	9	Increase (decrease) through current service cost, defined benefit obligation, at present value	Xduration, credit	IAS 19.120A c (i) Disclosure			
IFRS	9	Increase (decrease) through interest cost, defined benefit obligation, at present value	Xduration, credit	IAS 19.120A c (ii) Disclosure			
IFRS	9	Acquisitions through business combinations, defined benefit obligation, at present value	Xduration, credit	IAS 19.120A c (viii) Disclosure			
IFRS	9	Increase (decrease) through actuarial losses (gains), defined benefit obligation, at present value	(X)duration, debit	IAS 19.120A c (iv) Disclosure			
IFRS	9	Contributions by plan participants, defined benefit obligation, at present value	Xduration, credit	IAS 19.120A c (iii) Disclosure			
IFRS	9	Decrease through benefits paid, defined benefit obligation, at present value	(X)duration, debit	IAS 19.120A c (vi) Disclosure	AASB 119.RDR120A.1		
IFRS	9	Increase (decrease) through past service cost, defined benefit obligation, at present value	Xduration, credit	IAS 19.120A c (vii) Disclosure			
IFRS	9	Increase (decrease) through curtailments, defined benefit obligation, at present value	(X)duration, debit	IAS 19.120A c (ix) Disclosure			
IFRS	9	Increase (decrease) through settlements, defined benefit obligation, at present value	(X)duration, debit	IAS 19.120A c (x) Disclosure			
IFRS	9	Increase (decrease) through net exchange differences, defined benefit obligation, at present value	Xduration, credit	IAS 19.120A c (v) Disclosure			
AU	9	Increase (decrease) through other changes of defined benefit obligations at present value under reduced disclosure requirements	X duration, credit			AASB 119.RDR120A.1	
IFRS	9	Total increase (decrease) in defined benefit obligation, at present value	Xduration, credit	IAS 19.120A c Disclosure			
IFRS	8	Defined benefit obligation, at present value at end of period	Xinstant, credit	IAS 19.120A c Disclosure, IAS 19.120A p (i) Disclosure			
IFRS	7	Defined benefit obligation arising from wholly unfunded plans	Xinstant, credit	IAS 19.120A d Disclosure			
IFRS	7	Defined benefit obligation arising from wholly or partly funded plans	Xinstant, credit	IAS 19.120A d Disclosure			
IFRS	7	Reconciliation of changes in fair value of plan assets [abstract]					
IFRS	8	Plan assets, at fair value at beginning of period	Xinstant, debit	IAS 19.120A e Disclosure, IAS 19.120A f Disclosure, IAS 19.120A p (i) Disclosure			
IFRS	8	Changes in plan assets, at fair value [abstract]					
IFRS	9	Increase (decrease) through actuarial gains (losses), plan assets, at fair value	Xduration, debit	IAS 19.120A e (ii) Disclosure			
IFRS	9	Increase (decrease) through business combinations, plan assets, at fair value	Xduration, debit	IAS 19.120A e (vii) Disclosure			
IFRS	9	Increase (decrease) through expected return, plan assets, at fair value	Xduration, debit	IAS 19.120A e (i) Disclosure			
IFRS	9	Decrease through benefits paid, plan assets, at fair value	(X)duration, credit	IAS 19.120A e (vi) Disclosure			
IFRS	9	Increase (decrease) through contributions by plan participants, plan assets, at fair value	Xduration, debit	IAS 19.120A e (v) Disclosure			
IFRS	9	Increase (decrease) through contributions by employer, plan assets, at fair value	Xduration, debit	IAS 19.120A e (iv) Disclosure			
IFRS	9	Increase (decrease) through net exchange differences, plan assets, at fair value	Xduration, debit	IAS 19.120A e (iii) Disclosure			
IFRS	9	Increase (decrease) through settlements, plan assets, at fair value	(X)duration, credit	IAS 19.120A e (viii) Disclosure			
IFRS	9	Total increase (decrease) in plan assets, at fair value	Xduration, debit	IAS 19.120A e Disclosure			
IFRS	8	Plan assets, at fair value at end of period	Xinstant, debit	IAS 19.120A e Disclosure, IAS 19.120A f Disclosure, IAS 19.120A p (i) Disclosure			
IFRS	8	Reimbursement rights, at fair value at beginning of period	Xinstant, debit	IAS 19.120A e Disclosure, IAS 19.120A f (iv) Disclosure			
IFRS	8	Changes in reimbursement rights, at fair value [abstract]					
IFRS	9	Increase (decrease) through actuarial gains (losses), reimbursement rights, at fair value	Xduration, debit	IAS 19.120A e (ii) Disclosure			
IFRS	9	Increase (decrease) through business combinations, reimbursement rights, at fair value	Xduration, debit	IAS 19.120A e (vii) Disclosure			
IFRS	9	Increase (decrease) through expected return, reimbursement rights, at fair value	Xduration, debit	IAS 19.120A e (i) Disclosure			
IFRS	9	Decrease through benefits paid, reimbursement rights, at fair value	(X)duration, credit	IAS 19.120A e (vi) Disclosure			
IFRS	9	Increase (decrease) through contributions by plan participants, reimbursement rights, at fair value	Xduration, debit	IAS 19.120A e (v) Disclosure			
IFRS	9	Increase (decrease) through contributions by employer, reimbursement rights, at fair value	Xduration, debit	IAS 19.120A e (iv) Disclosure			
IFRS	9	Increase (decrease) through net exchange differences, reimbursement rights, at fair value	Xduration, debit	IAS 19.120A e (iii) Disclosure			
IFRS	9	Increase (decrease) through settlements, reimbursement rights, at fair value	(X)duration, credit	IAS 19.120A e (viii) Disclosure			
IFRS	9	Total increase (decrease) in reimbursement rights, at fair value	Xduration, debit	IAS 19.120A e Disclosure			
IFRS	8	Reimbursement rights, at fair value at end of period	Xinstant, debit	IAS 19.120A e Disclosure, IAS 19.120A f (iv) Disclosure			

IFRS /AU	Level	Element label names	Type	IFRS references	Additional AU references to IFRS elements	AU Extension References	Not used in IFRS AU Taxonomy 2011
IFRS	7	Recognised assets and liabilities of defined benefit plans [abstract]					
IFRS	8	Recognised liabilities, defined benefit plan	Xinstant, credit	IAS 19.120A f Disclosure			
IFRS	8	Recognised assets, defined benefit plan	(X)instant, debit	IAS 19.120A f Disclosure			
IFRS	8	Net liability (asset) of defined benefit plans	Xinstant, credit	IAS 19.120A f Disclosure			
IFRS	7	Reconciliation of liability (asset) of defined benefit plans [abstract]					
IFRS	8	Defined benefit obligation, at present value	Xinstant, credit	IAS 19.120A c Disclosure, IAS 19.120A p (i) Disclosure			
IFRS	8	Plan assets, at fair value	(X)instant, debit	IAS 19.120A e Disclosure, IAS 19.120A f Disclosure, IAS 19.120A p (i) Disclosure			
IFRS	8	Reimbursement rights, at fair value	(X)instant, debit	IAS 19.120A e Disclosure, IAS 19.120A f (iv) Disclosure			
IFRS	8	Unrecognised actuarial gains (losses)	Xinstant, credit	IAS 19.120A f (i) Disclosure			
IFRS	8	Unrecognised negative past service cost (past service cost)	(X)instant, debit	IAS 19.120A f (ii) Disclosure			
IFRS	8	Unrecognised assets of defined benefit plans	(X)instant, debit	IAS 19.120A f (iii) Disclosure			
IFRS	8	Other amounts recognised for defined benefit plans	Xinstant, credit	IAS 19.120A f (v) Disclosure			
IFRS	8	Net liability (asset) of defined benefit plans	Xinstant, credit	IAS 19.120A f Disclosure			
IFRS	7	Recognised expense of defined benefit plans [abstract]					
IFRS	8	Current service cost, defined benefit plan	Xduration, debit	IAS 19.120A g (i) Disclosure			
IFRS	8	Interest cost, defined benefit plan	Xduration, debit	IAS 19.120A g (ii) Disclosure			
IFRS	8	Expected return on plan assets, defined benefit plan	(X)duration, credit	IAS 19.120A g (iii) Disclosure			
IFRS	8	Expected return on recognised assets for reimbursement right, defined benefit plan	(X)duration, credit	IAS 19.120A g (iv) Disclosure			
IFRS	8	Actuarial losses (gains) recognised in profit or loss, defined benefit plan	(X)duration, credit	IAS 19.120A g (v) Disclosure			
IFRS	8	Past service cost recognised in profit or loss, defined benefit plan	Xduration, debit	IAS 19.120A g (vi) Disclosure			
IFRS	8	Effect of curtailment or settlement recognised in profit or loss, defined benefit plan	(X)duration, credit	IAS 19.120A g (vii) Disclosure			
IFRS	8	Effects of limit in IAS 19 paragraph 58 b	(X)duration, credit	IAS 19.120A g (viii) Disclosure			
IFRS	8	Total post-employment benefit expense, defined benefit plans	Xduration, debit	IAS 19.120A g Disclosure			
IFRS	7	Other comprehensive income, net of tax, actuarial gains (losses) on defined benefit plans	Xduration, credit	IAS 1.7 Disclosure, IAS 1.82 g Disclosure, IAS 19.120A h (i) Disclosure, IAS 1.91 a Disclosure			
IFRS	7	Other comprehensive income, before tax, actuarial gains (losses) on defined benefit plans	Xduration, credit	IAS 1.7 Disclosure, IAS 1.82 g Disclosure, IAS 19.120A h (i) Disclosure, IAS 1.91 b Disclosure			
IFRS	7	Other comprehensive income, net of tax, effects of limit in IAS 19 paragraph 58 b	Xduration, credit	IAS 1.82 g Disclosure, IAS 19.120A h (ii) Disclosure			
IFRS	7	Other comprehensive income, before tax, effects of limit in IAS 19 paragraph 58 b	Xduration, credit	IAS 1.82 g Disclosure, IAS 19.120A h (ii) Disclosure			
IFRS	7	Cumulative actuarial gains (losses) recognised in other comprehensive income	Xinstant, credit	IAS 19.120A i Disclosure			
IFRS	7	Description of percentage or amount which each major category contributes to fair value of total plan assets [text block]	text block	IAS 19.120A j Disclosure			
IFRS	8	Equity instruments, amount contributed to fair value of plan assets	Xinstant, debit	IAS 19.120A j Disclosure			
IFRS	8	Debt instruments, amount contributed to fair value of plan assets	Xinstant, debit	IAS 19.120A j Disclosure			
IFRS	8	Property, amount contributed to fair value of plan assets	Xinstant, debit	IAS 19.120A j Disclosure			
IFRS	8	Other assets, amount contributed to fair value of plan assets	Xinstant, debit	IAS 19.120A j Disclosure			
IFRS	8	Equity instruments, percentage contributed to fair value of plan assets	X.XX	IAS 19.120A j Disclosure			
IFRS	8	Debt instruments, percentage contributed to fair value of plan assets	X.XX	IAS 19.120A j Disclosure			
IFRS	8	Property, percentage contributed to fair value of plan assets	X.XX	IAS 19.120A j Disclosure			
IFRS	8	Other assets, percentage contributed to fair value of plan assets	X.XX	IAS 19.120A j Disclosure			
IFRS	7	Amounts of entity's own financial instruments included in fair value of plan assets	Xinstant, debit	IAS 19.120A k (i) Disclosure			
IFRS	7	Amounts of property occupied by entity included in fair value of plan assets	Xinstant, debit	IAS 19.120A k (ii) Disclosure			
IFRS	7	Amounts of other assets used by entity included in fair value of plan assets	Xinstant, debit	IAS 19.120A k (ii) Disclosure			
IFRS	7	Description of basis used to determine expected rate of return on assets	text	IAS 19.120A l Disclosure			
IFRS	7	Actual return on plan assets and reimbursement right recognised as asset	Xduration, debit	IAS 19.120A m Disclosure			
IFRS	7	Actuarial assumption of discount rates	X.XX	IAS 19.120A n (i) Disclosure			
IFRS	7	Actuarial assumption of expected rates of return on plan assets	X.XX	IAS 19.120A n (ii) Disclosure			
IFRS	7	Actuarial assumption of expected rates of return on reimbursement right recognised as asset	X.XX	IAS 19.120A n (iii) Disclosure			
IFRS	7	Actuarial assumption of expected rates of salary increases	X.XX	IAS 19.120A n (iv) Disclosure			
IFRS	7	Actuarial assumption of medical cost trend rates	X.XX	IAS 19.120A n (v) Disclosure			
IFRS	7	Other material actuarial assumptions	X.XX	IAS 19.120A n (vi) Disclosure			
IFRS	7	Experience adjustments on plan assets and plan liabilities [abstract]					
IFRS	8	Defined benefit obligation, at present value	(X)instant, credit	IAS 19.120A c Disclosure, IAS 19.120A p (i) Disclosure			
IFRS	8	Plan assets, at fair value	Xinstant, debit	IAS 19.120A e Disclosure, IAS 19.120A f Disclosure, IAS 19.120A p (i) Disclosure			
IFRS	8	Net surplus (deficit) in plan	Xinstant, debit	IAS 19.120A p (i) Disclosure			
IFRS	8	Experience adjustments on plan liabilities	Xduration	IAS 19.120A p (ii) Disclosure			
IFRS	8	Experience adjustments on plan assets	Xduration	IAS 19.120A p (ii) Disclosure			
IFRS /AU	8	Percentage of experience adjustments on plan liabilities	X.XX	IAS 19.120A p (ii) Disclosure			
IFRS	8	Percentage of experience adjustments on plan assets	X.XX	IAS 19.120A p (ii) Disclosure			
IFRS	7	Estimate of contributions expected to be paid to plan	Xduration, credit	IAS 19.120A q Disclosure			

IFRS /AU	Level	Element label names	Type	IFRS references	Additional AU references to IFRS elements	AU Extension References	Not used in IFRS AU Taxonomy 2011
IFRS	5	Description of contractual agreement or stated policy for charging net defined benefit cost	text	IAS 19.34B a Disclosure			
IFRS	5	Description of policy for determining contribution of defined benefit plans that share risks between various entities [text block]	text block	IAS 19.34B b Disclosure			
IFRS	5	Effect of increase of one percentage point, aggregate current service cost and interest cost	Xduration	IAS 19.120A o (i) Disclosure			
IFRS	5	Effect of decrease of one percentage point, aggregate current service cost and interest cost	Xduration	IAS 19.120A o (i) Disclosure			
IFRS	5	Effect of increase of one percentage point, accumulated post-employment benefit obligation for medical costs	Xduration	IAS 19.120A o (ii) Disclosure			
IFRS	5	Effect of decrease of one percentage point, accumulated post-employment benefit obligation for medical costs	Xduration	IAS 19.120A o (ii) Disclosure			
IFRS	5	Description of fact that multi-employer plan is defined benefit plan	text	IAS 19.30 b (i) Disclosure			
IFRS	5	Description of reason why sufficient information is not available to account for multi-employer plan as defined benefit plan	text	IAS 19.30 b (ii) Disclosure			
IFRS	5	Description of information about surplus or deficit of multi-employer plan	text	IAS 19.30 c (i) Disclosure			
IFRS	5	Description of basis used to determine surplus or deficit of multi-employer plan	text	IAS 19.30 c (ii) Disclosure			
IFRS	5	Description of implications of surplus or deficit on multi-employer plan for entity	text	IAS 19.30 c (iii) Disclosure			
IFRS	4	Description of nature of obligation, termination benefits contingent liability	text	IAS 19.141 Disclosure			
IFRS	4	Description of information about termination benefits for key management personnel	text	IAS 19.143 Disclosure			
IFRS	4	Description of nature of termination benefits expense	text	IAS 19.142 Disclosure			
IFRS	4	Termination benefits expense	Xduration, debit	IAS 19.142 Disclosure			
IFRS	4	Expenses recognised on transitional liabilities	Xduration, debit	IAS 19.155 b (ii) Disclosure			Not used
IFRS	4	Remaining unrecognised amount of transitional liabilities	Xinstant, credit	IAS 19.155 b (ii) Disclosure			Not used
AU	2	Disclosure of consolidated and separate financial statements [table]	table			ASIC CO10/654	
IFRS	3	Consolidated and separate financial statements [axis]	axis	IAS 27.4 Disclosure	ASIC CO10/654		
IFRS	4	Consolidated [member]	member [default]	IAS 27 - Disclosure Disclosure			
IFRS	5	Separate [member]	member	IAS 27 - Disclosure Disclosure			
IFRS		**IAS 12**					
IFRS	0	**[835110] Notes - Income taxes**					
AU	1	Disclosure of consolidated and separate financial statements [abstract]					
AU	2	Disclosure of consolidated and separate financial statements [line items]					
IFRS	3	Disclosure of income tax [text block]	text block	IAS 12 - Disclosure Disclosure			
IFRS	4	Major components of tax expense (income) [abstract]					
IFRS	5	Current tax expense (income)	Xduration, debit	IAS 12.80 a Example			
IFRS	5	Adjustments for current tax of prior period	Xduration, debit	IAS 12.80 b Example			
IFRS	5	Other components of current tax expense (income)	Xduration, debit	IAS 12.80 Common practice			
IFRS	5	Deferred tax expense (income) relating to origination and reversal of temporary differences	Xduration, debit	IAS 12.80 c Example			
IFRS	5	Deferred tax expense (income) relating to tax rate changes or imposition of new taxes	Xduration, debit	IAS 12.80 d Example			
IFRS	5	Tax benefit arising from previously unrecognised tax loss, tax credit or temporary difference of prior period used to reduce current tax expense	(X)duration, credit	IAS 12.80 e Example			
IFRS	5	Tax benefit arising from previously unrecognised tax loss, tax credit or temporary difference of prior period used to reduce deferred tax expense	(X)duration, credit	IAS 12.80 f Example			
IFRS	5	Deferred tax expense arising from write-down or reversal of write-down of deferred tax asset	Xduration, debit	IAS 12.80 g Example			
IFRS	5	Tax expense (income) relating to changes in accounting policies and errors included in profit or loss	Xduration, debit	IAS 12.80 h Example			
IFRS	5	Other components of deferred tax expense (income)	Xduration, debit	IAS 12.80 Common practice			
IFRS	5	Total tax expense (income)	Xduration, debit	IAS 12.79 Disclosure, IAS 12.81 c (i) Disclosure, IAS 12.81 c (ii) Disclosure, IAS 1.82 d Disclosure, IAS 26.35 b (viii) Disclosure, IFRS 8.23 h Disclosure			
IFRS	4	Current and deferred tax relating to items charged or credited directly to equity [abstract]					
IFRS	5	Current tax relating to items credited (charged) directly to equity	Xduration, debit	IAS 12.81 a Disclosure			
IFRS	5	Deferred tax relating to items credited (charged) directly to equity	Xduration, debit	IAS 12.81 a Disclosure			
IFRS	5	Aggregate current and deferred tax relating to items credited (charged) directly to equity	Xduration, debit	IAS 12.81 a Disclosure			
IFRS	4	Income tax relating to components of other comprehensive income [abstract]					
IFRS	5	Income tax relating to exchange differences on translation of other comprehensive income	Xduration, debit	IAS 12.81 ab Disclosure, IAS 1.90 Disclosure			
IFRS	5	Income tax relating to available-for-sale financial assets of other comprehensive income	Xduration, debit	Expiry date 2013-01-01 IAS 12.81 ab Disclosure, Expiry date 2013-01-01 IAS 1.90 Disclosure			
IFRS	5	Income tax relating to cash flow hedges of other comprehensive income	Xduration, debit	IAS 12.81 ab Disclosure, IAS 1.90 Disclosure			
IFRS	5	Income tax relating to changes in revaluation surplus of other comprehensive income	Xduration, debit	IAS 12.81 ab Disclosure, IAS 1.90 Disclosure			
IFRS	5	Income tax relating to defined benefit plans of other comprehensive income	Xduration, debit	IAS 12.81 ab Disclosure, IAS 1.90 Disclosure			
IFRS	5	Income tax relating to limit in IAS 19 paragraph 58 b of other comprehensive income	Xduration, debit	IAS 12.81 ab Disclosure, IAS 1.90 Disclosure			
IFRS	5	Income tax relating to investments in equity instruments of other comprehensive income	Xduration, debit	Effective 2013-01-01 IAS 12.81 ab Disclosure, Effective 2013-01-01 IAS 1.90 Disclosure			
IFRS	5	Income tax relating to hedges of net investments in foreign operations of other comprehensive income	Xduration, debit	IAS 12.81 ab Disclosure, IAS 1.90 Disclosure			
IFRS	5	Income tax relating to changes in fair value of financial liability attributable to change in credit risk of liability of other comprehensive income	Xduration, debit	Effective 2013-01-01 IAS 12.81 ab Disclosure, Effective 2013-01-01 IAS 1.90 Disclosure			
IFRS	5	Aggregated income tax relating to components of other comprehensive income	Xduration, debit	IAS 12.81 ab Disclosure, IAS 1.90 Disclosure			
AU	5	Aggregate amount of current and deferred income tax relating to components of other comprehensive income under reduced disclosure requirements	X duration, debit			AASB 112.RDR81.1	
IFRS	4	Income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method	Xduration, debit	IAS 1.90 Disclosure			
IFRS	4	Tax expense of discontinued operation [abstract]					

IFRS /AU	Level	Element label names	Type	IFRS references	Additional AU references to IFRS elements	AU Extension References	Not used in IFRS AU Taxonomy 2011
IFRS	5	Tax expense relating to gain (loss) on discontinuance	Xduration, debit	IAS 12.81 h (i) Disclosure, IFRS 5.33 b (iv) Disclosure			
IFRS	5	Tax expense relating to profit (loss) from ordinary activities of discontinued operations	Xduration, debit	IAS 12.81 h (ii) Disclosure, IFRS 5.33 b (ii) Disclosure			
IFRS	4	Explanation of changes in applicable tax rates to previous accounting period	text	IAS 12.81 d Disclosure			
IFRS	4	Description of expiry date of temporary differences, unused tax losses and unused tax credits	text	IAS 12.81 e Disclosure			
IFRS	4	Deductible temporary differences for which no deferred tax asset is recognised	Xinstant	IAS 12.81 e Disclosure			
IFRS	4	Unused tax losses for which no deferred tax asset recognised	Xinstant	IAS 12.81 e Disclosure			
IFRS	4	Unused tax credits for which no deferred tax asset recognised	Xinstant	IAS 12.81 e Disclosure			
IFRS	4	Temporary differences associated with investments in subsidiaries, branches and associates and interests in joint ventures for which deferred tax liabilities have not been recognised	Xinstant	IAS 12.81 f Disclosure			
IFRS	4	Disclosure of temporary difference, unused tax losses and unused tax credits [text block]	text block	IAS 12.81 g Disclosure			
IFRS	5	Disclosure of temporary difference, unused tax losses and unused tax credits [abstract]					
IFRS	6	Disclosure of temporary difference, unused tax losses and unused tax credits [table]	table	IAS 12.81 g Disclosure			
IFRS	7	Temporary difference, unused tax losses and unused tax credits [axis]	axis	IAS 12.81 g Disclosure			
IFRS	8	Temporary difference, unused tax losses and unused tax credits [member]	member [default]	IAS 12.81 g Disclosure			
IFRS	9	Temporary differences [member]	member	IAS 12.81 g Disclosure			
IFRS	9	Unused tax losses [member]	member	IAS 12.81 g Disclosure			
IFRS	9	Unused tax credits [member]	member	IAS 12.81 g Disclosure			
IFRS	6	Disclosure of temporary difference, unused tax losses and unused tax credits [line items]	line items				
IFRS	7	Deferred tax assets and liabilities [abstract]					
IFRS	8	Deferred tax assets	(X)instant, debit	IAS 12.81 g (i) Disclosure, IAS 1.54 o Disclosure, IAS 1.56 Disclosure			
IFRS	8	Deferred tax liabilities	Xinstant, credit	IAS 12.81 g (i) Disclosure, IAS 1.54 o Disclosure, IAS 1.56 Disclosure			
IFRS	8	Net deferred tax liability (asset)	Xinstant, credit	IAS 12.81 g (i) Disclosure			
IFRS	7	Deferred tax expense (income) [abstract]					
IFRS	8	Deferred tax expense (income)	Xduration, debit	IAS 12.81 g (ii) Disclosure			
IFRS	9	Deferred tax expense (income) recognised in profit or loss	Xduration, debit	IAS 12.81 g (ii) Disclosure			
IFRS	4	Income tax consequences of dividends proposed or declared before financial statements authorised for issue not recognised as liability	Xduration	IAS 12.81 i Disclosure			
IFRS	4	Increase (decrease) in amount recognised for pre-acquisition deferred tax asset	Xduration, debit	IAS 12.81 j Disclosure			
IFRS	4	Description of event or change in circumstances that caused recognition of deferred tax benefits acquired in business combination after acquisition date	text	IAS 12.81 k Disclosure			
IFRS	4	Description of evidence supporting recognition of deferred tax asset when utilisation is dependent on future taxable profits in excess of profits from reversal of taxable temporary differences and entity has suffered loss in jurisdiction to which deferred tax asset relates	text	IAS 12.82 Disclosure			
IFRS	4	Deferred tax asset when utilisation is dependent on future taxable profits in excess of profits from reversal of taxable temporary differences and entity has suffered loss in jurisdiction to which deferred tax asset relates	Xinstant, debit	IAS 12.82 Disclosure			
IFRS	4	Description of nature of potential income tax consequences that would result from payment of dividend	text	IAS 12.82A Disclosure			
IFRS	4	Description of amounts of potential income tax consequences practicably determinable	text	IAS 12.82A Disclosure			
IFRS	4	Reconciliation of accounting profit multiplied by applicable tax rates [abstract]					
IFRS	5	Accounting profit	Xduration, credit	IAS 12.81 c (i) Disclosure, IAS 12.81 c (ii) Disclosure			
IFRS	5	Tax expense (income) at applicable tax rate	Xduration, debit	IAS 12.81 c (i) Disclosure			
IFRS	5	Tax effect of revenues exempt from taxation	(X)duration, credit	IAS 12.81 c (i) Disclosure			
IFRS	5	Tax effect of expense not deductible in determining taxable profit (tax loss)	Xduration, debit	IAS 12.81 c (i) Disclosure			
IFRS	5	Tax effect of tax losses	Xduration, debit	IAS 12.81 c (i) Disclosure			
IFRS	5	Tax effect of foreign tax rates	Xduration, debit	IAS 12.81 c (i) Disclosure			
IFRS	5	Tax effect from change in tax rate	Xduration, debit	IAS 12.81 c (i) Disclosure			
IFRS	5	Other tax effects for reconciliation between accounting profit and tax expense (income)	Xduration, debit	IAS 12.81 c (i) Disclosure			
IFRS	5	Total tax expense (income)	Xduration, debit	IAS 12.79 Disclosure, IAS 12.81 c (i) Disclosure, IAS 12.81 c (ii) Disclosure, IAS 1.82 d Disclosure, IAS 26.35 b (viii) Disclosure, IFRS 8.23 h Disclosure			
IFRS	4	Reconciliation of average effective tax rate and applicable tax rate [abstract]					
IFRS	5	Accounting profit	Xduration, credit	IAS 12.81 c (i) Disclosure, IAS 12.81 c (ii) Disclosure			
IFRS	5	Applicable tax rate	X.XX	IAS 12.81 c (ii) Disclosure			
IFRS	5	Tax rate effect of revenues exempt from taxation	(X.XX)	IAS 12.81 c (ii) Disclosure			
IFRS	5	Tax rate effect of expense not deductible in determining taxable profit (tax loss)	X.XX	IAS 12.81 c (ii) Disclosure			
IFRS	5	Tax rate effect of tax losses	X.XX	IAS 12.81 c (ii) Disclosure			
IFRS	5	Tax rate effect of foreign tax rates	X.XX	IAS 12.81 c (ii) Disclosure			
IFRS	5	Tax rate effect from change in tax rate	X.XX	IAS 12.81 c (ii) Disclosure			
IFRS	5	Other tax rate effects for reconciliation between accounting profit and tax expense (income)	X.XX	IAS 12.81 c (ii) Disclosure			
IFRS	5	Total average effective tax rate	X.XX	IAS 12.81 c (ii) Disclosure			
AU	2	Disclosure of consolidated and separate financial statements [table]	table			ASIC CO10/654	
IFRS	3	Consolidated and separate financial statements [axis]	axis	IAS 27.4 Disclosure	ASIC CO10/654		
IFRS	4	Consolidated [member]	member [default]	IAS 27 - Disclosure Disclosure			
IFRS	5	Separate [member]	member	IAS 27 - Disclosure Disclosure			
IFRS		IAS 23					
IFRS	0	[836200] Notes - Borrowing costs					
AU	1	Disclosure of consolidated and separate financial statements [abstract]					
AU	2	Disclosure of consolidated and separate financial statements [line items]					

IFRS /AU	Level	Element label names	Type	IFRS references	Additional AU references to IFRS elements	AU Extension References	Not used in IFRS AU Taxonomy 2011
IFRS	3	Disclosure of borrowing costs [text block]	text block	IAS 23 - Disclosure Disclosure			
IFRS	4	Borrowing costs capitalised	Xduration, debit	IAS 23.26 a Disclosure			
IFRS	4	Capitalisation rate of borrowing costs eligible for capitalisation	X.XX	IAS 23.26 b Disclosure			
AU	2	Disclosure of consolidated and separate financial statements [table]	table			ASIC CO10/654	
IFRS	3	Consolidated and separate financial statements [axis]	axis	IAS 27.4 Disclosure	ASIC CO10/654		
IFRS	4	Consolidated [member]	member [default]	IAS 27 - Disclosure Disclosure			
IFRS	5	Separate [member]	member	IAS 27 - Disclosure Disclosure			
IFRS		IFRS 4					
IFRS	0	[836500] Notes - Insurance contracts					
AU	1	Disclosure of consolidated and separate financial statements [abstract]					
AU	2	Disclosure of consolidated and separate financial statements [line items]					
IFRS	3	Disclosure of insurance contracts [text block]	text block	IFRS 4 - Disclosure Disclosure			
IFRS	4	Disclosure of amounts arising from insurance contracts [text block]	text block	IFRS 4.36 Disclosure			
IFRS	5	Description of accounting policy for insurance contracts and related assets, liabilities, income and expense [text block]	text block	IFRS 4.37 a Disclosure			
IFRS	5	Assets arising from insurance contracts	Xinstant, debit	IFRS 4.37 b Disclosure			
IFRS	6	Assets under insurance contracts and reinsurance contracts issued	Xinstant, debit	IFRS 4.IG20 b Example			
IFRS	7	Deferred acquisition costs arising from insurance contracts	Xinstant, debit	IFRS 4.37 e Disclosure, IFRS 4.IG23 a Example, IFRS 4.IG39 a Example			
IFRS	7	Intangible assets relating to insurance contracts acquired in business combinations or portfolio transfers	Xinstant, debit	IFRS 4.IG23 b Example			
IFRS	6	Assets under reinsurance ceded	Xinstant, debit	IFRS 4.IG20 c Example			
IFRS	5	Liabilities under insurance contracts and reinsurance contracts issued [abstract]					
IFRS	6	Unearned premiums	Xinstant, credit	IFRS 4.IG22 a Example			
IFRS	6	Claims reported by policyholders	Xinstant, credit	IFRS 4.IG22 b Example			
IFRS	6	Claims incurred but not reported	Xinstant, credit	IFRS 4.IG22 c Example			
IFRS	6	Provisions arising from liability adequacy tests	Xinstant, credit	IFRS 4.IG22 d Example			
IFRS	6	Provisions for future non-participating benefits	Xinstant, credit	IFRS 4.IG22 e Example			
IFRS	6	Liabilities or components of equity relating to discretionary participation features	Xinstant, credit	IFRS 4.IG22 f Example			
IFRS	6	Receivables and payables related to insurance contracts	Xinstant, credit	IFRS 4.IG22 g Example			
IFRS	6	Non-insurance assets acquired by exercising rights to recoveries	Xinstant, credit	IFRS 4.IG22 h Example			
IFRS	6	Other liabilities under insurance contracts and reinsurance contracts issued	Xinstant, credit	IFRS 4.IG22 Example			
IFRS	6	Total liabilities under insurance contracts and reinsurance contracts issued	Xinstant, credit	IFRS 4.37 b Disclosure, IFRS 4.IG20 a Example, IFRS 4.IG37 a Example			
IFRS	5	Income arising from insurance contracts	Xduration, credit	IFRS 4.37 b Disclosure			
IFRS	5	Expense arising from insurance contracts	Xduration, debit	IFRS 4.37 b Disclosure			
IFRS	5	Revenue from insurance contracts issued (without reduction for reinsurance held)	Xduration, credit	IFRS 4.IG24 a Example			
IFRS	5	Income from contracts with reinsurers	Xduration, credit	IFRS 4.IG24 b Example			
IFRS	5	Expense for policyholder claims and benefits (without reduction for reinsurance held)	Xduration, debit	IFRS 4.IG24 c Example			
IFRS	5	Expenses arising from reinsurance held	Xduration, debit	IFRS 4.IG24 d Example			
IFRS	5	Cash flows from (used in) insurance contracts	Xduration, debit	IFRS 4.37 b Disclosure			
IFRS	5	Gains (losses) recognised in profit or loss on buying reinsurance	Xduration, credit	IFRS 4.37 b (i) Disclosure			
IFRS	5	Amortisation of losses (gains) arising on buying reinsurance	Xduration, debit	IFRS 4.37 b (ii) Disclosure			
IFRS	5	Remaining unamortised gains (losses) arising on buying reinsurance at beginning of period	Xinstant, credit	IFRS 4.37 b (ii) Disclosure			
IFRS	5	Remaining unamortised gains (losses) arising on buying reinsurance at end of period	Xinstant, credit	IFRS 4.37 b (ii) Disclosure			
IFRS	5	Explanation of process used to determine assumptions to measure recognised assets, liabilities, income and expense arising from insurance contracts	text	IFRS 4.37 c Disclosure			
IFRS	5	Explanation of effect of changes in assumptions to measure insurance assets and insurance liabilities	text	IFRS 4.37 d Disclosure			
IFRS	5	Reconciliation of changes in liabilities under insurance contracts and reinsurance contracts issued [abstract]					
IFRS	6	Liabilities under insurance contracts and reinsurance contracts issued at beginning of period	Xinstant, credit	IFRS 4.37 b Disclosure, IFRS 4.37 e Disclosure, IFRS 4.IG20 a Example, IFRS 4.IG37 a Example			
IFRS	6	Changes in liabilities under insurance contracts and reinsurance contracts issued [abstract]					
IFRS	7	Additions, liabilities under insurance contracts and reinsurance contracts issued	Xduration, credit	IFRS 4.IG37 b Example			
IFRS	7	Cash paid, liabilities under insurance contracts and reinsurance contracts issued	(X)duration, debit	IFRS 4.IG37 c Example			
IFRS	7	Expense (income) included in profit or loss, liabilities under insurance contracts and reinsurance contracts issued	Xduration, credit	IFRS 4.IG37 d Example			
IFRS	7	Increase (decrease) through transfers, liabilities under insurance contracts and reinsurance contracts issued	Xduration, credit	IFRS 4.IG37 e Example			
IFRS	7	Increase (decrease) through net exchange differences, liabilities under insurance contracts and reinsurance contracts issued	Xduration, credit	IFRS 4.IG37 f Example			
IFRS	7	Increase (decrease) through other changes, liabilities under insurance contracts and reinsurance contracts issued	Xduration, credit	IFRS 4.IG37 Example			
IFRS	7	Total increase (decrease) in liabilities under insurance contracts and reinsurance contracts issued	Xduration, credit	IFRS 4.IG37 Example			
IFRS	6	Liabilities under insurance contracts and reinsurance contracts issued at end of period	Xinstant, credit	IFRS 4.37 b Disclosure, IFRS 4.37 e Disclosure, IFRS 4.IG20 a Example, IFRS 4.IG37 a Example			

IFRS /AU	Level	Element label names	Type	IFRS references	Additional AU references to IFRS elements	AU Extension References	Not used in IFRS AU Taxonomy 2011
IFRS	5	Reconciliation of changes in deferred acquisition costs arising from insurance contracts [abstract]					
IFRS	6	Deferred acquisition costs arising from insurance contracts at beginning of period	Xinstant, debit	IFRS 4.37 e Disclosure, IFRS 4.IG23 a Example, IFRS 4.IG39 a Example			
IFRS	6	Changes in deferred acquisition costs arising from insurance contracts [abstract]					
IFRS	7	Amounts incurred, deferred acquisition costs arising from insurance contracts	Xduration, debit	IFRS 4.IG39 b Example			
IFRS	7	Amortisation, deferred acquisition costs arising from insurance contracts	(X)duration, credit	IFRS 4.IG39 c Example			
IFRS	7	Impairment loss recognised in profit or loss, deferred acquisition costs arising from insurance contracts	(X)duration, credit	IFRS 4.IG39 d Example			
IFRS	7	Increase (decrease) through other changes, deferred acquisition costs arising from insurance contracts	Xduration, debit	IFRS 4.IG39 e Example			
IFRS	7	Total increase (decrease) in deferred acquisition costs arising from insurance contracts	Xduration, debit	IFRS 4.IG39 Example			
IFRS	6	Deferred acquisition costs arising from insurance contracts at end of period	Xinstant, debit	IFRS 4.37 e Disclosure, IFRS 4.IG23 a Example, IFRS 4.IG39 a Example			
IFRS	5	Reconciliation of changes in reinsurance assets [abstract]					
IFRS	6	Reinsurance assets at beginning of period	Xinstant, debit	IFRS 4.37 e Disclosure			
IFRS	6	Changes in reinsurance assets [abstract]					
IFRS	7	Total increase (decrease) in reinsurance assets	Xduration, debit	IFRS 4.IG37 Example			
IFRS	6	Reinsurance assets at end of period	Xinstant, debit	IFRS 4.37 e Disclosure			
IFRS	4	Disclosure of nature and extent of risks arising from insurance contracts [text block]	text block	IFRS 4.38 Disclosure			
IFRS	5	Description of objectives, policies and processes for managing risks arising from insurance contracts and methods used to manage those risks	text	IFRS 4.39 a Disclosure			
IFRS	5	Disclosure of insurance risk [text block]	text block	IFRS 4.39 c Disclosure			
IFRS	6	Disclosure of sensitivity to insurance risk [text block]	text block	IFRS 4.39 c (i) Disclosure			
IFRS	7	Sensitivity analysis to insurance risk	text	IFRS 4.39A a Disclosure			
IFRS	7	Qualitative information about sensitivity and information about those terms and conditions of insurance contracts that have material effect	text	IFRS 4.39A b Disclosure			
IFRS	6	Description of concentrations of insurance risk	text	IFRS 4.39 c (ii) Disclosure			
IFRS	6	Disclosure of actual claims compared with previous estimates [text block]	text block	IFRS 4.39 c (iii) Disclosure			
IFRS	5	Disclosure of credit risk of insurance contracts [text block]	text block	IFRS 4.39 d Disclosure			
IFRS	5	Disclosure of liquidity risk of insurance contracts [text block]	text block	IFRS 4.39 d Disclosure			
IFRS	5	Disclosure of market risk of insurance contracts [text block]	text block	IFRS 4.39 d Disclosure			
IFRS	5	Information about exposures to market risk arising from embedded derivatives contained in host insurance contract	text	IFRS 4.39 e Disclosure			
AU	2	Disclosure of consolidated and separate financial statements [table]	table			ASIC CO10/654	
IFRS	3	Consolidated and separate financial statements [axis]	axis	IAS 27.4 Disclosure	ASIC CO10/654		
IFRS	4	Consolidated [member]	member [default]	IAS 27 - Disclosure Disclosure			
IFRS	5	Separate [member]	member	IAS 27 - Disclosure Disclosure			
AU	0	AASB 1023					
AU	0	[836505] Notes - General insurance contracts					
AU	1	Disclosure of consolidated and separate financial statements [abstract]					
AU	2	Disclosure of consolidated and separate financial statements [line items]					
AU	3	General insurance contracts [abstract]					
AU	4	Disclosure of accounting policies for insurance contract and related assets, liabilities, income and expenses [text block]	text block			AASB 1023.17.6.1 (a)	
AU	4	Disclosure of process used to determine which assets back insurance liabilities [text block]	text block			AASB 1023.17.3	
AU	4	Disclosure of risk management policies and procedures in relation to insurance contract [text block]	text block			AASB 1023.17.7.1	
AU	4	Disclosure of unexpired risk liability [text block]	text block			AASB 1023.17.8, AASB 1023.9.1.2	
AU	4	Disclosure of reconciliation of changes in deferred acquisition costs [text block]	text block			AASB 1023.17.6.1 (e)	
AU	4	Disclosure of outstanding claims liability and risk margin [text block]	text block			AASB 1023.17.1, AASB 1023.17.2,AASB 1023.17.6.1 (d), AASB 1023.17.6.1 (e)	
AU	4	Disclosure of net claims incurred [text block]	text block			AASB 1023.17.1(b), AASB 1023.17.1(c)	
AU	4	Disclosure of claims development [text block]	text block			AASB 1023.17.7.3 and AASB 1023 17.7.1 (b) (iii) and AASB 1023.17.7.4	
AU	4	Disclosure of sensitivity analysis of key actuarial assumptions [text block]	text block			AASB 1023.17.7.5	
AU	4	Disclosure of non-insurance contracts [text block]	text block			AASB 1023.17.4	
AU	4	Disclosure of unearned premium liability [text block]	text block			AASB 1023.17.6.1 (e)	
AU	4	Disclosure of capital adequacy [text block]	text block			GPS 110, Common practice	
AU	4	Disclosure of process used to determine assumptions and quantified disclosure of those assumptions general insurance [text block]	text block			AASB 1023.17.6.1 (c)	
AU	4	Disclosure of reconciliation of changes in reinsurance assets [text block]	text block			AASB 1023.17.6.1 (e)	
AU	4	Disclosure of actuarial assumptions and methods [text block]	text block			AASB 1023.17.6.1 (c), AASB 1023.17.7	
AU	2	Disclosure of consolidated and separate financial statements [table]	table			ASIC CO10/654	
IFRS	3	Consolidated and separate financial statements [axis]	axis	IAS 27.4 Disclosure	ASIC CO10/654		
IFRS	4	Consolidated [member]	member [default]	IAS 27 - Disclosure Disclosure			
IFRS	5	Separate [member]	member	IAS 27 - Disclosure Disclosure			
AU	0	AASB 1038					
AU	0	[836501] Notes - Life Insurance contracts					
AU	1	Disclosure of consolidated and separate financial statements [abstract]					
AU	2	Disclosure of consolidated and separate financial statements [line items]					
AU	3	Life insurance contracts [abstract]					
AU	4	Disclosure of accounting policies for life insurance contract and related assets, liabilities, income and expenses [text block]	text block			AASB 1038.14.1.1 (a)	
AU	4	Disclosure of process used to determine assumptions and quantified disclosure of those assumptions life insurance [text block]	text block			AASB 1038.14.1.1 (c) , AASB 1038.14.1.5, AASB 1038.14.1.1 (d)	
AU	4	Disclosure of reconciliation of changes in life insurance liabilities [text block]	text block			AASB 1038.14.1.1 (e)	
AU	4	Disclosure of reconciliation of changes in reinsurance assets of life insurer [text block]	text block			AASB 1038.14.1.1 (e)	
AU	4	Disclosure of life insurance expense [text block]	text block			AASB 1038.14.1.4 (b)	

IFRS /AU	Level	Element label names	Type	IFRS references	Additional AU references to IFRS elements	AU Extension References	Not used in IFRS AU Taxonomy 2011
AU	4	Disclosure of basis for apportionment of operation expense of life insurance entity [text block]	text block			AASB 1038.14.1.4 (c)	
AU	4	Disclosure of components of net life insurance contract liabilities [text block]	text block			AASB 1038.14.1.6	
AU	4	Disclosure of amount, timing and uncertainty of cash flows of life insurance contract [text block]	text block			AASB 1038.15.1.1, AASB 1038.15.1.3	
AU	4	Disclosure of components of profit related to movement in life insurance [text block]	text block			AASB 1038.17.1, AASB 1038.17.2, AASB 1038.8.2, AASB 1038.8.3	
AU	4	Disclosure of restrictions on assets [text block]	text block			AASB 1038.17.3, AASB 1038.17.3.1	
AU	4	Disclosure of information in relation to guaranteed or assured returns of funds invested [text block]	text block			AASB 1038.17.4, AASB 1038.17.4.1	
AU	4	Retained earnings wholly attributable to shareholders	X duration, credit			AASB 1038.17.5 (a)	
AU	4	Retained earnings where allocation between participating policyholders and shareholders has yet to be determined	X duration, credit			AASB 1038.17.5 (b)	
AU	4	Disclosure of solvency information [text block]	text block			AASB 1038.17.8	
AU	4	Disclosure of life insurer's activities relating to managed funds and trust activities [text block]	text block			AASB 1038.17.9	
AU	4	Disclosure of actuarial information [text block]	text block			AASB 1038.17.10	
AU	4	Disclosure of process used to determine which assets back life insurance liabilities or life investment contract liabilities [text block]	text block			AASB 1038.17.11	
AU	4	Disclosure of reconciliation of reported results with Life Insurance Act results [text block]	text block			AASB 1038.17.12.1	
AU	4	Disclosure of investment-linked and non-investment linked business [text block]	text block			AASB 1038.18.2.1, AASB 1038.18.2	
AU	4	Disclosure of disaggregated information of statutory funds and shareholder fund [text block]	text block			AASB 1038.18	
AU	4	Disclosure of insurance policy liabilities [text block]	text block			AASB 1038.17.1, AASB 1038.17.2, AASB 1038.8.2, AASB 1038.8.3	
AU	2	Disclosure of consolidated and separate financial statements [table]	table			ASIC CO10/654	
IFRS	3	Consolidated and separate financial statements [axis]	axis	IAS 27.4 Disclosure	ASIC CO10/654		
IFRS	4	Consolidated [member]	member [default]	IAS 27 - Disclosure Disclosure			
IFRS	5	Separate [member]	member	IAS 27 - Disclosure Disclosure			
IFRS		IAS 33					
IFRS	0	[838000] Notes - Earnings per share					
AU	1	Disclosure of consolidated and separate financial statements [abstract]					
AU	2	Disclosure of consolidated and separate financial statements [line items]					
IFRS	3	Disclosure of earnings per share [text block]	text block	IAS 33 - Disclosure Disclosure			
IFRS	4	Basic earnings per share [abstract]					
IFRS	5	Basic earnings (loss) per share from continuing operations	X.XX	IAS 33.66 Disclosure			
IFRS	5	Basic earnings (loss) per share from discontinued operations	X.XX	IAS 33.68 Disclosure			
IFRS	5	Total basic earnings (loss) per share	X.XX	IAS 33.66 Disclosure			
IFRS	4	Diluted earnings per share [abstract]					
IFRS	5	Diluted earnings (loss) per share from continuing operations	X.XX	IAS 33.66 Disclosure			
IFRS	5	Diluted earnings (loss) per share from discontinued operations	X.XX	IAS 33.68 Disclosure			
IFRS	5	Total diluted earnings (loss) per share	X.XX	IAS 33.66 Disclosure			
IFRS	4	Profit (loss), attributable to ordinary equity holders of parent entity [abstract]					
IFRS	5	Profit (loss) from continuing operations attributable to ordinary equity holders of parent entity	Xduration, credit	IAS 33.70 a Disclosure			
IFRS	5	Profit (loss) from discontinued operations attributable to ordinary equity holders of parent entity	Xduration, credit	IAS 33.70 a Disclosure			
IFRS	5	Profit (loss), attributable to ordinary equity holders of parent entity	Xduration, credit	IAS 33.70 a Disclosure			
IFRS	5	Profit (loss) from continuing operations attributable to ordinary equity holders of parent entity including dilutive effects	Xduration, credit	IAS 33.70 a Disclosure			
IFRS	5	Profit (loss) from discontinued operations attributable to ordinary equity holders of parent entity including dilutive effects	Xduration, credit	IAS 33.70 a Disclosure			
IFRS	5	Profit (loss), attributable to ordinary equity holders of parent entity including dilutive effects	Xduration, credit	IAS 33.70 a Disclosure			
IFRS	4	Weighted average shares and adjusted weighted average shares [abstract]					
IFRS	5	Weighted average number of shares	shares	IAS 33.70 b Disclosure			
IFRS	5	Adjusted weighted average number of shares	shares	IAS 33.70 b Disclosure			
IFRS	4	Explanation of adjustments of numerator to calculate basic earnings per share	text	IAS 33.70 a Disclosure			
IFRS	4	Explanation of adjustments of denominator to calculate basic earnings per share	text	IAS 33.70 b Disclosure			
IFRS	4	Explanation of adjustments of numerator to calculate diluted earnings per share	text	IAS 33.70 a Disclosure			
IFRS	4	Explanation of adjustments of denominator to calculate diluted earnings per share	text	IAS 33.70 b Disclosure			
IFRS	4	Description of instruments with potential future dilutive effect not included in calculation of diluted earnings per share	text	IAS 33.70 c Disclosure			
IFRS	4	Description of transactions after reporting period that significantly change number of ordinary shares outstanding	text	IAS 33.70 d Disclosure			
IFRS	4	Description of transactions after reporting period that significantly change number of potential ordinary shares outstanding	text	IAS 33.70 d Disclosure			
AU	2	Disclosure of consolidated and separate financial statements [table]	table			ASIC CO10/654	
IFRS	3	Consolidated and separate financial statements [axis]	axis	IAS 27.4 Disclosure	ASIC CO10/654		
IFRS	4	Consolidated [member]	member [default]	IAS 27 - Disclosure Disclosure			
IFRS	5	Separate [member]	member	IAS 27 - Disclosure Disclosure			
IFRS		IAS 21					
IFRS	0	[842000] Notes - Effects of changes in foreign exchange rates					
AU	1	Disclosure of consolidated and separate financial statements [abstract]					
AU	2	Disclosure of consolidated and separate financial statements [line items]					
IFRS	3	Disclosure of effect of changes in foreign exchange rates [text block]	text block	IAS 21 - Disclosure Disclosure			
IFRS	4	Description of functional currency	text	IAS 21.53 Disclosure, IAS 21.57 c Disclosure			
IFRS	4	Description of presentation currency	text	IAS 1.51 d Disclosure, IAS 21.53 Disclosure			
IFRS	4	Description of reason why presentation currency is different from functional currency	text	IAS 21.53 Disclosure			
IFRS	4	Description of reason for change in functional currency	text	IAS 21.54 Disclosure			
IFRS	4	Description of currency in which supplementary information is displayed	text	IAS 21.57 b Disclosure			
IFRS	4	Description of methods of translation used to determine supplementary information	text	IAS 21.57 c Disclosure			
IFRS	4	Foreign exchange gain (loss)	Xduration, credit	IAS 21.52 a Disclosure, IAS 7 - A Statement of cash flows for an entity other than a financial institution Example			

IFRS /AU	Level	Element label names	Type	IFRS references	Additional AU references to IFRS elements	AU Extension References	Not used in IFRS AU Taxonomy 2011
IFRS	4	Reserve of exchange differences on translation	Xinstant, credit	IAS 21.52 b Disclosure			
AU	2	Disclosure of consolidated and separate financial statements [table]	table			ASIC CO10/654	
IFRS	3	Consolidated and separate financial statements [axis]	axis	IAS 27.4 Disclosure	ASIC CO10/654		
IFRS	4	Consolidated [member]	member [default]	IAS 27 - Disclosure Disclosure			
IFRS	5	Separate [member]	member	IAS 27 - Disclosure Disclosure			
IFRS	0	[851100] Notes - Cash flow statement					
AU	1	Disclosure of consolidated and separate financial statements [abstract]					
AU	2	Disclosure of consolidated and separate financial statements [line items]					
IFRS	3	Disclosure of cash flow statement [text block]	text block	IAS 7 - Presentation of a statement of cash flows Disclosure			
IFRS	4	Consideration paid (received)	Xduration, credit	IAS 7.40 a Disclosure			
IFRS	4	Portion of consideration paid (received) consisting of cash and cash equivalents	Xduration, credit	IAS 7.40 b Disclosure			
IFRS	4	Cash and cash equivalents in subsidiary or businesses acquired or disposed	Xinstant, debit	IAS 7.40 c Disclosure			
IFRS	4	Assets other than cash or cash equivalents in subsidiary or businesses acquired or disposed	Xinstant, debit	IAS 7.40 d Disclosure			
IFRS	4	Liabilities in subsidiary or businesses acquired or disposed	Xinstant, credit	IAS 7.40 d Disclosure			
IFRS	4	Description of accounting policy to determine components of cash and cash equivalents [text block]	text block	IAS 7.46 Disclosure			
IFRS	4	Cash and cash equivalents if different from statement of financial position [abstract]					
IFRS	5	Cash and cash equivalents	Xinstant, debit	IAS 1.54 i Disclosure, IAS 7.45 Disclosure			
IFRS	5	Bank overdrafts	(X)instant, credit	IAS 7.45 Common practice			
IFRS	5	Cash and cash equivalents classified as part of disposal group held for sale	Xinstant, debit	IAS 7.45 Common practice			
IFRS	5	Other differences to cash and cash equivalents in statement of cash flows	(X)instant, credit	IAS 7.45 Common practice			
IFRS	5	Total cash and cash equivalents if different from statement of financial position	Xinstant, debit	IAS 7.45 Common practice			
IFRS	4	Explanation of investing and financing transactions not requiring use of cash or cash equivalents	text	IAS 7.43 Disclosure			
IFRS	4	Description of acquisition of assets by assuming directly related liabilities or means of finance lease	text	IAS 7.44 a Disclosure			
IFRS	4	Description of acquisition of entity by means of equity issue	text	IAS 7.44 b Disclosure			
IFRS	4	Description of conversion of debt to equity	text	IAS 7.44 c Disclosure			
IFRS	4	Cash and cash equivalents held by entity unavailable for use by group	Xinstant, debit	IAS 7.48 Disclosure			
IFRS	4	Commentary by management on significant cash and cash equivalent balances held by entity that are not available for use by group	text	IAS 7.48 Disclosure			
IFRS	4	Disclosure of additional information about understanding financial position and liquidity of entity [text block]	text block	IAS 7.50 Example			
IFRS	5	Undrawn borrowing facilities	Xinstant, credit	IAS 7.50 a Example			
IFRS	5	Cash flows from (used in) activities related to joint ventures, proportionate consolidation, classified as operating activities	Xduration, debit	IAS 7.50 b Example			
IFRS	5	Cash flows from (used in) activities related to joint ventures, proportionate consolidation, classified as investing activities	Xduration, debit	IAS 7.50 b Example			
IFRS	5	Cash flows from (used in) activities related to joint ventures, proportionate consolidation, classified as financing activities	Xduration, debit	IAS 7.50 b Example			
IFRS	5	Cash flows from (used in) increases in operating capacity	Xduration, debit	IAS 7.50 c Example			
IFRS	5	Cash flows from (used in) maintaining operating capacity	Xduration, debit	IAS 7.50 c Example			
IFRS	4	Income taxes paid (refund) [abstract]					
IFRS	5	Income taxes paid (refund), classified as operating activities	Xduration, credit	IAS 7.14 f Example, IAS 7.35 Disclosure			
IFRS	5	Income taxes paid (refund), classified as investing activities	Xduration, credit	IAS 7.14 f Example, IAS 7.35 Disclosure			
IFRS	5	Income taxes paid (refund), classified as financing activities	Xduration, credit	IAS 7.14 f Example, IAS 7.35 Disclosure			
IFRS	5	Total income taxes paid (refund)	Xduration, credit	IAS 7.35 Disclosure			
AU	4	Disclosure of reconciliation of cash flows arising from operating activities to net cost of services by not-for-profit entities [text block]	text block			AASB 107.Aus20.2	
AU	4	Disclosure of reconciliation of profit to net cash inflow from operating activities [text block]	text block			AASB 107.Aus20.1	
AU	2	Disclosure of consolidated and separate financial statements [table]	table			ASIC CO10/654	
IFRS	3	Consolidated and separate financial statements [axis]	axis	IAS 27.4 Disclosure	ASIC CO10/654		
IFRS	4	Consolidated [member]	member [default]	IAS 27 - Disclosure Disclosure			
IFRS	5	Separate [member]	member	IAS 27 - Disclosure Disclosure			
IFRS	0	[861000] Notes - Analysis of other comprehensive income by item					
AU	1	Disclosure of consolidated and separate financial statements [abstract]					
AU	2	Disclosure of consolidated and separate financial statements [line items]					
IFRS	3	Disclosure of analysis of other comprehensive income by item [text block]	text block	IAS 1.106A Disclosure			
IFRS	4	Disclosure of analysis of other comprehensive income by item [abstract]					
IFRS	5	Disclosure of analysis of other comprehensive income by item [table]	table	IAS 1.106A Disclosure			
IFRS	6	Components of equity [axis]	axis	IAS 1.106 Disclosure			
IFRS	7	Equity [member]	member [default]	IAS 1.106 Disclosure			
IFRS	8	Equity attributable to owners of parent [member]	member	IAS 1.106 Disclosure			
IFRS	9	Issued capital [member]	member	IAS 1.106 Disclosure			
IFRS	9	Share premium [member]	member	IAS 1.106 Disclosure			
IFRS	9	Treasury shares [member]	member	IAS 1.106 Disclosure			
IFRS	9	Other equity interest [member]	member	IAS 1.106 Disclosure			
IFRS	9	Other reserves [member]	member	IAS 1.106 Disclosure, IAS 1.79 b Disclosure			
IFRS	10	Revaluation surplus [member]	member	IAS 1.108 Example, IAS 16.39 Disclosure, IFRS 1.IG10 Disclosure			

IFRS /AU	Level	Element label names	Type	IFRS references	Additional AU references to IFRS elements	AU Extension References	Not used in IFRS AU Taxonomy 2011
IFRS	10	Reserve of exchange differences on translation [member]	member	IAS 1.108 Example, IAS 21.52 b Disclosure			
IFRS	10	Reserve of cash flow hedges [member]	member	IAS 1.108 Example			
IFRS	10	Reserve of hedges of net investment in foreign operations [member]	member	IAS 1.108 Example			
IFRS	10	Reserve of gains and losses on remeasuring available-for-sale financial assets [member]	member	Expiry date 2013-01-01 IAS 1.108 Example			
IFRS	10	Reserve of share-based payments [member]	member	IAS 1.108 Example			
IFRS	10	Amount recognised in other comprehensive income and accumulated in equity relating to non-current assets or disposal groups held for sale [member]	member	IFRS 5 - Example 12 Example, IFRS 5.38 Disclosure			
IFRS	10	Reserve of gains and losses from investments in equity instruments [member]	member	IAS 1.108 Example			
IFRS	10	Reserve of change in fair value of financial liability attributable to change in credit risk of liability [member]	member	Effective 2013-01-01 IAS 1.108 Example			
IFRS	10	Reserve for catastrophe [member]	member	IFRS 4.IG58 Disclosure			
IFRS	10	Reserve for equalisation [member]	member	IFRS 4.IG58 Disclosure			
IFRS	10	Reserve of discretionary participation features [member]	member	IFRS 4.IG22 f Disclosure			
IFRS	9	Retained earnings [member]	member	IAS 1.106 Disclosure, IAS 1.108 Example			
IFRS	8	Non-controlling interests [member]	member	IAS 1.106 Disclosure			
IFRS	5	Disclosure of analysis of other comprehensive income by item [line items]	line items				
IFRS	6	Other comprehensive income, net of tax, exchange differences on translation	Xduration, credit	IAS 1.7 Disclosure, IAS 1.82 g Disclosure, IAS 1.91 a Disclosure			
IFRS	6	Other comprehensive income, net of tax, available-for-sale financial assets	Xduration, credit	Expiry date 2013-01-01 IAS 1.7 Disclosure, Expiry date 2013-01-01 IAS 1.82 g Disclosure, Expiry date 2013-01-01 IAS 1.91 a Disclosure			
IFRS	6	Other comprehensive income, net of tax, cash flow hedges	Xduration, credit	IAS 1.7 Disclosure, IAS 1.82 g Disclosure, IAS 1.91 a Disclosure			
IFRS	6	Other comprehensive income, net of tax, hedges of net investments in foreign operations	Xduration, credit	IAS 1.82 g Disclosure, IAS 1.91 a Disclosure, IAS 39.102 a Disclosure			
IFRS	6	Other comprehensive income, net of tax, gains (losses) from investments in equity instruments	Xduration, credit	Effective 2013-01-01 IAS 1.7 Disclosure, IAS 1.82 g Disclosure			
IFRS	6	Other comprehensive income, net of tax, gains (losses) on revaluation	Xduration, credit	IAS 1.7 Disclosure, IAS 1.82 g Disclosure, IAS 1.91 a Disclosure			
IFRS	6	Other comprehensive income, net of tax, actuarial gains (losses) on defined benefit plans	Xduration, credit	IAS 1.7 Disclosure, IAS 1.82 g Disclosure, IAS 19.120A h (i) Disclosure, IAS 1.91 a Disclosure			
IFRS	6	Other comprehensive income, net of tax, effects of limit in IAS 19 paragraph 58 b	Xduration, credit	IAS 1.82 g Disclosure, IAS 19.120A h (ii) Disclosure			
IFRS	6	Other comprehensive income, net of tax, change in fair value of financial liability attributable to change in credit risk of liability	Xduration, credit	Effective 2013-01-01 IAS 1.7 Disclosure, IAS 1.82 g Disclosure			
IFRS	6	Share of other comprehensive income of associates and joint ventures accounted for using equity method, net of tax	Xduration, credit	IAS 1.82 h Disclosure, IAS 1.91 a Disclosure			
AU	2	Disclosure of consolidated and separate financial statements [table]	table			ASIC CO10/654	
IFRS	3	Consolidated and separate financial statements [axis]	axis	IAS 27.4 Disclosure	ASIC CO10/654		
IFRS	4	Consolidated [member]	member [default]	IAS 27 - Disclosure Disclosure			
IFRS	5	Separate [member]	member	IAS 27 - Disclosure Disclosure			
IFRS	0	[861200] Notes - Share capital, reserves and other equity interest					
AU	1	Disclosure of consolidated and separate financial statements [abstract]					
AU	2	Disclosure of consolidated and separate financial statements [line items]					
IFRS	3	Disclosure of share capital, reserves and other equity interest [text block]	text block	IAS 1.79 Disclosure			
IFRS	4	Disclosure of classes of share capital [text block]	text block	IAS 1.79 a Disclosure			
IFRS	5	Disclosure of classes of share capital [abstract]					
IFRS	6	Disclosure of classes of share capital [table]	table	IAS 1.79 a Disclosure			
IFRS	7	Classes of share capital [axis]	axis	IAS 1.79 a Disclosure			
IFRS	8	Share capital [member]	member [default]	IAS 1.79 a Disclosure			
IFRS	6	Disclosure of classes of share capital [line items]	line items				
IFRS	7	Number of shares authorised	shares	IAS 1.79 a (i) Disclosure			
IFRS	7	Number of shares issued and fully paid	shares	IAS 1.79 a (ii) Disclosure			
IFRS	7	Number of shares issued but not fully paid	shares	IAS 1.79 a (ii) Disclosure			
IFRS	7	Par value per share	X.XX	IAS 1.79 a (iii) Disclosure			
IFRS	7	Explanation of fact that shares have no par value	text	IAS 1.79 a (iii) Disclosure			
IFRS	7	Reconciliation of number of shares outstanding [abstract]					
IFRS	8	Number of shares outstanding at beginning of period	shares	IAS 1.79 a (iv) Disclosure			
IFRS	8	Changes in number of shares outstanding [abstract]					
IFRS	9	Total increase (decrease) in number of shares outstanding	shares	IAS 1.79 a (iv) Disclosure			
IFRS	8	Number of shares outstanding at end of period	shares	IAS 1.79 a (iv) Disclosure			
IFRS	7	Rights, preferences and restrictions attaching to class of share capital	text	IAS 1.79 a (v) Disclosure			
IFRS	7	Number of shares in entity held by entity or by its subsidiaries or associates	shares	IAS 1.79 a (vi) Disclosure			
IFRS	7	Number of shares reserved for issue under options and contracts for sale of shares	shares	IAS 1.79 a (vii) Disclosure			
IFRS	7	Description of terms of shares reserved for issue under options and contracts for sale of shares	text	IAS 1.79 a (vii) Disclosure			
IFRS	4	Disclosure of reserves within equity [text block]	text block	IAS 1.79 b Disclosure			
IFRS	5	Disclosure of reserves within equity [abstract]					
IFRS	6	Disclosure of reserves within equity [table]	table	IAS 1.79 b Disclosure			
IFRS	7	Reserves within equity [axis]	axis	IAS 1.79 b Disclosure			
IFRS	8	Other reserves [member]	member [default]	IAS 1.106 Disclosure, IAS 1.79 b Disclosure			
IFRS	9	Revaluation surplus [member]	member	IAS 1.108 Example, IAS 16.39 Disclosure, IFRS 1.IG10 Disclosure			
IFRS	9	Reserve of exchange differences on translation [member]	member	IAS 1.108 Example, IAS 21.52 b Disclosure			
IFRS	9	Reserve of cash flow hedges [member]	member	IAS 1.108 Example			
IFRS	9	Reserve of hedges of net investment in foreign operations [member]	member	IAS 1.108 Example			
IFRS	9	Reserve of gains and losses on remeasuring available-for-sale financial assets [member]	member	Expiry date 2013-01-01 IAS 1.108 Example			
IFRS	9	Reserve of share-based payments [member]	member	IAS 1.108 Example			
IFRS	9	Amount recognised in other comprehensive income and accumulated in equity relating to non-current assets or disposal groups held for sale [member]	member	IFRS 5 - Example 12 Example, IFRS 5.38 Disclosure			

IFRS /AU	Level	Element label names	Type	IFRS references	Additional AU references to IFRS elements	AU Extension References	Not used in IFRS AU Taxonomy 2011
IFRS	9	Reserve of gains and losses from investments in equity instruments [member]	member	IAS 1.108 Example			
IFRS	9	Reserve of change in fair value of financial liability attributable to change in credit risk of liability [member]	member	Effective 2013-01-01 IAS 1.108 Example			
IFRS	9	Reserve for catastrophe [member]	member	IFRS 4.IG58 Disclosure			
IFRS	9	Reserve for equalisation [member]	member	IFRS 4.IG58 Disclosure			
IFRS	9	Reserve of discretionary participation features [member]	member	IFRS 4.IG22 f Disclosure			
IFRS	6	Disclosure of reserves within equity [line items]	line items				
IFRS	7	Description of nature and purpose of reserves within equity	text	IAS 1.79 b Disclosure			
IFRS	4	Description of other equity interest	text	IAS 1.80 Disclosure			
IFRS	4	Summary quantitative data about puttable financial instruments classified as equity instruments	text	IAS 1.136A a Disclosure			
IFRS	4	Information about objectives policies and processes for managing entity's obligation to repurchase or redeem puttable financial instruments	text	IAS 1.136A b Disclosure			
IFRS	4	Expected cash outflow on redemption or repurchase of puttable financial instruments	Xduration, credit	IAS 1.136A c Disclosure			
IFRS	4	Information about how expected cash outflow on redemption or repurchase was determined	text	IAS 1.136A d Disclosure			
AU	2	Disclosure of consolidated and separate financial statements [table]	table			ASIC CO10/654	
IFRS	3	Consolidated and separate financial statements [axis]	axis	IAS 27.4 Disclosure	ASIC CO10/654		
IFRS	4	Consolidated [member]	member [default]	IAS 27 - Disclosure Disclosure			
IFRS	5	Separate [member]	member	IAS 27 - Disclosure Disclosure			
AU	0	[833000] Notes - Parent entity disclosure					
AU	1	Disclosure of parent entity information [text block]	text block			Corps Reg 2M.3.01.(1)	
AU	2	Disclosure of details of any guarantees entered into by parent entity in relation to debts of its subsidiaries [text block]	text block			Corps Reg 2M.3.01.(1) (h)	
AU	2	Disclosure of contingent liabilities of parent entity [text block]	text block			Corps Reg 2M.3.01.(1) (i)	
AU	2	Disclosure of contractual commitments by parent entity for acquisition of property plant and equipment [text block]	text block			Corps Reg 2M.3.01.(1) (j)	
IFRS		IFRIC 5					
IFRS	0	[868200] Notes - Rights to interests arising from decommissioning, restoration and environmental rehabilitation funds					
AU	1	Disclosure of consolidated and separate financial statements [abstract]					
AU	2	Disclosure of consolidated and separate financial statements [line items]					
IFRS	3	Disclosure of interest in funds [text block]	text block	IFRIC 5 - Consensus Disclosure			
IFRS	4	Description of nature of interest in funds	text	IFRIC 5.11 Disclosure			
IFRS	4	Description of restrictions on access to assets in funds	text	IFRIC 5.11 Disclosure			
AU	2	Disclosure of consolidated and separate financial statements [table]	table			ASIC CO10/654	
IFRS	3	Consolidated and separate financial statements [axis]	axis	IAS 27.4 Disclosure	ASIC CO10/654		
IFRS	4	Consolidated [member]	member [default]	IAS 27 - Disclosure Disclosure			
IFRS	5	Separate [member]	member	IAS 27 - Disclosure Disclosure			
IFRS		IFRIC 2					
IFRS	0	[868500] Notes - Members' shares in co-operative entities and similar instruments					
AU	1	Disclosure of consolidated and separate financial statements [abstract]					
AU	2	Disclosure of consolidated and separate financial statements [line items]					
IFRS	3	Disclosure of redemption prohibition, transfer between financial liabilities and equity [text block]	text block	IFRIC 2 - Disclosure Disclosure			
IFRS	4	Transfer between financial liabilities and equity attributable to change in redemption prohibition	Xduration	IFRIC 2.13 Disclosure			
IFRS	4	Description of timing and reason for transfer between financial liabilities and equity attributable to change in redemption prohibition	text	IFRIC 2.13 Disclosure			
AU	2	Disclosure of consolidated and separate financial statements [table]	table			ASIC CO10/654	
IFRS	3	Consolidated and separate financial statements [axis]	axis	IAS 27.4 Disclosure	ASIC CO10/654		
IFRS	4	Consolidated [member]	member [default]	IAS 27 - Disclosure Disclosure			
IFRS	5	Separate [member]	member	IAS 27 - Disclosure Disclosure			
IFRS		IFRS 8					
IFRS	0	[871100] Notes - Operating segments					
AU	1	Disclosure of consolidated and separate financial statements [abstract]					
AU	2	Disclosure of consolidated and separate financial statements [line items]					
IFRS	3	Disclosure of entity's operating segments [text block]	text block	IFRS 8 - Disclosure Disclosure			
IFRS	4	Description of factors used to identify entity's reportable segments	text	IFRS 8.22 a Disclosure			
IFRS	4	Description of types of products and services from which each reportable segment derives its revenues	text	IFRS 8.22 b Disclosure			
IFRS	4	Description of sources of revenue for all other segments	text	IFRS 8.16 Disclosure			
IFRS	4	Description of basis of accounting for transactions between reportable segments	text	IFRS 8.27 a Disclosure			
IFRS	4	Description of nature of differences between measurements of reportable segments' profits or losses and entity's profit or loss before income tax expense or income and discontinued operations	text	IFRS 8.27 b Disclosure			
IFRS	4	Description of nature of differences between measurements of reportable segments' assets and entity's assets	text	IFRS 8.27 c Disclosure			
IFRS	4	Description of nature of differences between measurements of reportable segments' liabilities and entity's liabilities	text	IFRS 8.27 d Disclosure			
IFRS	4	Description of nature of changes from prior periods in measurement methods used to determine reported segment profit or loss and effect of those changes on measure of segment profit or loss	text	IFRS 8.27 e Disclosure			
IFRS	4	Description of nature and effect of any asymmetrical allocations to reportable segments	text	IFRS 8.27 f Disclosure			
IFRS	4	Disclosure of operating segments [text block]	text block	IFRS 8.23 Disclosure			
IFRS	5	Disclosure of operating segments [abstract]					
IFRS	6	Disclosure of operating segments [table]	table	IFRS 8.23 Disclosure			
IFRS	7	Operating segments [axis]	axis	IAS 36.130 d (ii) Disclosure, IFRS 8.23 Disclosure			
IFRS	8	Entity's total for operating segments [member]	member [default]	IFRS 8.28 Disclosure			
IFRS	9	Operating segments [member]	member	IFRS 8.28 Disclosure			
IFRS	10	Reportable segments [member]	member	IFRS 8.23 Disclosure			
IFRS	10	All other segments [member]	member	IFRS 8.16 Disclosure			
IFRS	9	Material reconciling items [member]	member	IFRS 8.28 Disclosure			
IFRS	10	Elimination of intersegment amounts [member]	member	IFRS 8.IG4 Example			

IFRS /AU	Level	Element label names	Type	IFRS references	Additional AU references to IFRS elements	AU Extension References	Not used in IFRS AU Taxonomy 2011
IFRS	10	Unallocated amounts [member]	member	IFRS 8.IG4 Example			
IFRS	6	Disclosure of operating segments [line items]	line items				
IFRS	7	Revenue	Xduration, credit	IAS 1.102 Example, IAS 1.103 Example, IAS 1.82 a Disclosure, IAS 18.35 b Disclosure, IAS 28.37 b Disclosure, IAS 28.37 i Disclosure, IAS 31.56 Disclosure, IFRS 8.23 a Disclosure, IFRS 8.28 a Disclosure, IFRS 8.32 Disclosure, IFRS 8.33 a Disclosure, IFRS 8.34 Disclosure			
IFRS	7	Revenues from transactions with other operating segments of same entity	Xduration, credit	IFRS 8.23 b Disclosure			
IFRS	7	Total revenues from external customers and transactions with other operating segments of same entity	Xduration, credit	IFRS 8.IG4 Example			
IFRS	7	Interest income	Xduration, credit	IAS 18.35 b (iii) Disclosure, IFRS 8.23 c Disclosure, IFRS 8.28 e Disclosure			
IFRS	7	Interest expense	Xduration, debit	IFRS 8.23 d Disclosure, IFRS 8.28 e Disclosure			
IFRS	7	Interest income (expense)	Xduration, credit	IFRS 8.23 Disclosure, IFRS 8.28 e Disclosure			
IFRS	7	Depreciation and amortisation expense	Xduration, debit	IAS 1.102 Example, IAS 1.104 Disclosure, IAS 1.99 Disclosure, IFRS 8.23 e Disclosure, IFRS 8.28 e Disclosure			
IFRS	7	Other material items of income (expense)	Xduration, credit	IFRS 8.23 f Disclosure, IFRS 8.28 e Disclosure			
IFRS	7	Entity's interest in profit or loss of associates and joint venturers accounted for by equity method	Xduration, credit	IFRS 8.23 g Disclosure, IFRS 8.28 e Disclosure			
IFRS	7	Tax expense (income), continuing operations	Xduration, debit	IAS 12.79 Disclosure, IAS 12.81 c (i) Disclosure, IAS 12.81 c (ii) Disclosure, IAS 1.82 d Disclosure, IAS 26.35 b (viii) Disclosure, IFRS 8.23 h Disclosure			
IFRS	7	Other material non-cash items	Xduration, debit	IFRS 8.23 i Disclosure, IFRS 8.28 e Disclosure			
IFRS	7	Profit (loss) before tax	Xduration, credit	IAS 1.102 Example, IAS 1.103 Example, IFRS 8.23 Example, IFRS 8.28 b Example			
IFRS	7	Profit (loss) from continuing operations	Xduration, credit	IAS 1.82 f Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure			
IFRS	7	Profit (loss)	Xduration, credit	IAS 1.106 d (i) Disclosure, IAS 1.82 f Disclosure, IAS 28.37 b Disclosure, IAS 28.37 i Disclosure, IAS 7.18 b Disclosure, IFRS 1.24 b Disclosure, IFRS 1.32 a (ii) Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure			
IFRS	7	Assets	Xinstant, debit	IAS 1.55 Disclosure, IAS 28.37 b Disclosure, IAS 28.37 i Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 c Disclosure			
IFRS	7	Investments accounted for using equity method	Xinstant, debit	IAS 1.54 e Disclosure, IFRS 8.24 a Disclosure			
IFRS	7	Additions to non-current assets other than financial instruments, deferred tax assets, post-employment benefit assets, and rights arising under insurance contracts	Xduration, debit	IFRS 8.24 b Disclosure, IFRS 8.28 e Disclosure			
IFRS	7	Liabilities	Xinstant, credit	IAS 1.55 Disclosure, IAS 28.37 b Disclosure, IAS 28.37 i Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 d Disclosure			
IFRS	7	Impairment loss recognised in profit or loss	Xduration, debit	IAS 36.126 a Disclosure, IAS 36.129 a Disclosure			
IFRS	7	Reversal of impairment loss recognised in profit or loss	Xduration, credit	IAS 36.126 b Disclosure, IAS 36.129 b Disclosure			
IFRS	7	Impairment loss recognised in other comprehensive income	Xduration, debit	IAS 36.126 c Disclosure, IAS 36.129 a Disclosure			
IFRS	7	Reversal of impairment loss recognised in other comprehensive income	Xduration, credit	IAS 36.126 d Disclosure, IAS 36.129 b Disclosure			
IFRS	7	Net cash flows from (used in) operating activities	Xduration	IAS 7.10 Disclosure, IAS 7.50 d Disclosure			
IFRS	7	Net cash flows from (used in) investing activities	Xduration, debit	IAS 7.10 Disclosure, IAS 7.50 d Disclosure			
IFRS	7	Net cash flows from (used in) financing activities	Xduration, debit	IAS 7.10 Disclosure, IAS 7.50 d Disclosure			
IFRS	7	Description of material reconciling items	text	IFRS 8.28 Disclosure			
IFRS	4	Disclosure of products and services [text block]	text block	IFRS 8.32 Disclosure			
IFRS	5	Disclosure of products and services [abstract]					
IFRS	6	Disclosure of products and services [table]	table	IFRS 8.32 Disclosure			
IFRS	7	Products and services [axis]	axis	IFRS 8.32 Disclosure			
IFRS	8	Products and services [member]	member [default]	IFRS 8.32 Disclosure			
IFRS	6	Disclosure of products and services [line items]	line items				
IFRS	7	Revenue	Xduration, credit	IAS 1.102 Example, IAS 1.103 Example, IAS 1.82 a Disclosure, IAS 18.35 b Disclosure, IAS 28.37 b Disclosure, IAS 28.37 i Disclosure, IAS 31.56 Disclosure, IFRS 8.23 a Disclosure, IFRS 8.28 a Disclosure, IFRS 8.32 Disclosure, IFRS 8.33 a Disclosure, IFRS 8.34 Disclosure			
IFRS	4	Disclosure of geographical areas [text block]	text block	IFRS 8.33 Disclosure			
IFRS	5	Disclosure of geographical areas [abstract]					
IFRS	6	Disclosure of geographical areas [table]	table	IFRS 8.33 Disclosure			
IFRS	7	Geographical areas [axis]	axis	IFRS 8.33 Disclosure			
IFRS	8	Geographical areas [member]	member [default]	IFRS 8.33 Disclosure			
IFRS	9	Country of domicile [member]	member	IFRS 8.33 a Disclosure, IFRS 8.33 b Disclosure			
IFRS	9	Foreign countries [member]	member	IFRS 8.33 a Disclosure, IFRS 8.33 b Disclosure			
IFRS	6	Disclosure of geographical areas [line items]	line items				
IFRS	7	Revenue	Xduration, credit	IAS 1.102 Example, IAS 1.103 Example, IAS 1.82 a Disclosure, IAS 18.35 b Disclosure, IAS 28.37 b Disclosure, IAS 28.37 i Disclosure, IAS 31.56 Disclosure, IFRS 8.23 a Disclosure, IFRS 8.28 a Disclosure, IFRS 8.32 Disclosure, IFRS 8.33 a Disclosure, IFRS 8.34 Disclosure			
IFRS	7	Non-current assets other than financial instruments, deferred tax assets, post-employment benefit assets, and rights arising under insurance contracts	Xinstant, debit	IFRS 8.33 b Disclosure			
IFRS	4	Disclosure of major customers [text block]	text block	IFRS 8.34 Disclosure			
IFRS	5	Disclosure of major customers [abstract]					

IFRS /AU	Level	Element label names	Type	IFRS references	Additional AU references to IFRS elements	AU Extension References	Not used in IFRS AU Taxonomy 2011
IFRS	6	Disclosure of major customers [table]	table	IFRS 8.34 Disclosure			
IFRS	7	Major customers [axis]	axis	IFRS 8.34 Disclosure			
IFRS	8	Customers [member]	member [default]	IFRS 8.34 Disclosure			
IFRS	9	Government [member]	member	IFRS 8.34 Disclosure			
IFRS	6	Disclosure of major customers [line items]	line items				
IFRS	7	Revenue	Xduration, credit	IAS 1.102 Example, IAS 1.103 Example, IAS 1.82 a Disclosure, IAS 18.35 b Disclosure, IAS 28.37 b Disclosure, IAS 28.37 i Disclosure, IAS 31.56 Disclosure, IFRS 8.23 a Disclosure, IFRS 8.28 a Disclosure, IFRS 8.32 Disclosure, IFRS 8.33 a Disclosure, IFRS 8.34 Disclosure			
IFRS	5	Information about major customers	text	IFRS 8.34 Disclosure			
IFRS	4	Description of basis for attributing revenues from external customers to individual countries	text	IFRS 8.33 a Disclosure			
IFRS	4	Explanation of interest income reported net of interest expense	text	IFRS 8.23 Disclosure			
IFRS	4	Explanation of why revenues from external customers for each product and service, or each group of similar products and services, are not reported	text	IFRS 8.32 Disclosure, IFRS 8.33 Disclosure			
AU	2	Disclosure of consolidated and separate financial statements [table]	table			ASIC CO10/654	
IFRS	3	Consolidated and separate financial statements [axis]	axis	IAS 27.4 Disclosure	ASIC CO10/654		
IFRS	4	Consolidated [member]	member [default]	IAS 27 - Disclosure Disclosure			
IFRS	5	Separate [member]	member	IAS 27 - Disclosure Disclosure			
IFRS		DIMENSION					Not used
IFRS	0	[901000] Axis - Retrospective application and retrospective restatement					Not used
IFRS	1	Retrospective application and retrospective restatement [axis]	axis	IAS 1.106 b Disclosure, IAS 8.28 f (i) Disclosure, IAS 8.29 c (i) Disclosure, IAS 8.49 b (i) Disclosure			Not used
IFRS	2	Currently stated [member]	member [default]	IAS 1.106 b Disclosure, IAS 1.20 d Common practice, IAS 8.28 f (i) Disclosure, IAS 8.29 c (i) Disclosure, IAS 8.49 b (i) Disclosure			Not used
IFRS	3	Previously stated [member]	member	IAS 1.106 b Disclosure, IAS 8.28 f (i) Disclosure, IAS 8.29 c (i) Disclosure, IAS 8.49 b (i) Disclosure			Not used
IFRS	3	Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]	member	IAS 1.106 b Disclosure, IAS 8.28 f (i) Disclosure, IAS 8.29 c (i) Disclosure, IAS 8.49 b (i) Disclosure			Not used
IFRS	4	Increase (decrease) due to changes in accounting policy [member]	member	IAS 8.28 f (i) Disclosure, IAS 8.29 c (i) Disclosure			Not used
IFRS	5	Increase (decrease) due to changes in accounting policy required by IFRSs [member]	member	IAS 8.28 f (i) Disclosure, IAS 8.28 g Disclosure			Not used
IFRS	5	Increase (decrease) due to voluntary changes in accounting policy [member]	member	IAS 8.29 c (i) Disclosure, IAS 8.29 d Disclosure			Not used
IFRS	4	Increase (decrease) due to corrections of prior period errors [member]	member	IAS 8.49 b (i) Disclosure, IAS 8.49 c Disclosure			Not used
IFRS	0	[901100] Axis - Departure from requirement of IFRS					Not used
IFRS	1	Departure from requirement of IFRS [axis]	axis	IAS 1.20 d Disclosure			Not used
IFRS	2	Currently stated [member]	member [default]	IAS 1.106 b Disclosure, IAS 1.20 d Common practice, IAS 8.28 f (i) Disclosure, IAS 8.29 c (i) Disclosure, IAS 8.49 b (i) Disclosure			Not used
IFRS	3	Reported if in compliance with requirement of IFRS [member]	member	IAS 1.20 d Common practice			Not used
IFRS	3	Increase (decrease) due to departure from requirement of IFRS [member]	member	IAS 1.20 d Disclosure			Not used
IFRS	0	[901500] Axis - Creation date					Not used
IFRS	1	Creation date [axis]	axis	IAS 8.28 f (i) Disclosure, IAS 8.29 c (i) Disclosure, IAS 8.49 b (i) Disclosure			Not used
IFRS	2	Default financial statements date [member]	member [default]	IAS 8.28 f (i) Disclosure, IAS 8.29 c (i) Disclosure, IAS 8.49 b (i) Disclosure			Not used
IFRS	0	[903000] Axis - Continuing and discontinued operations					Not used
IFRS	1	Continuing and discontinued operations [axis]	axis	IFRS 5 - Presentation and disclosure Disclosure			Not used
IFRS	2	Aggregate continuing and discontinued operations [member]	member [default]	IFRS 5 - Presentation and disclosure Disclosure			Not used
IFRS	3	Continuing operations [member]	member	IFRS 5 - Presentation and disclosure Disclosure			Not used
IFRS	3	Discontinued operations [member]	member	IFRS 5 - Presentation and disclosure Disclosure			Not used
IFRS	4	Disposal groups classified as held for sale [member]	member	IFRS 5 - Presentation and disclosure Disclosure			Not used
IFRS	0	[913000] Axis - Consolidated and separate financial statements - APPLIED					Not used
IFRS	1	Consolidated and separate financial statements [axis]	axis	IAS 27.4 Disclosure			Not used
IFRS	2	Consolidated [member]	member [default]	IAS 27 - Disclosure Disclosure			Not used
IFRS	3	Separate [member]	member	IAS 27 - Disclosure Disclosure			Not used