Color Legend

IFRS Taxonomy elements AU Extension elements

Label Type IFRS reference to IFRS elements  [105005] Australian Extension - other jurisdictional disclosures  Disclosure of Australian extension [abstract]	
[105005] Australian Extension - other jurisdictional disclosures  Disclosure of Australian extension [abstract]	AU Reference
Disclosure of Australian extension [abstract]	
Disclosure of directors' report [abstract]  Disclosure of directors' report [text block] text block Corps.	rps Act 2001 s298
	rps Act 2001 s298 (2) (b)
	rps Act 2001 s298 (2) (a)
	rps Act 2001 s299 (2)
	rps Act 2001 s298 (2) (c) rps Act 2001 s299 (1) (a)
	rps Act 2001 s299A (1)
business strategies and prospects for future financial years [text block]	
	rps Act 2001 s299A (3)
years Statement of omission of required disclosure in relation to development in entity's operations text Corps.	rps Act 2001 s299 (3)
Disclosure of significant changes to entity's state affairs during reporting period [text block] text block Corps	rps Act 2001 s299 (1) (b)
Disclosure of principal activities and significant changes to principal activities during reporting period [text block] text block Corps in the control of t	rps Act 2001 s299 (1) (c)
Disclosure of significant matters arising after balance sheet date [text block] text block Corps.	rps Act 2001 s299 (1) (d)
	rps Act 2001 s299 (1) (e)
	rps Act 2001 s299 (1) (f)
	rps Act 2001 s300 (1) (a), (b)
	rps Act 2001 s300 (1) (c) rps Act 2001 s300 (1) (d)
	rps Act 2001 s300 (1) (e)
	rps Act 2001 s300 (1) (f)
	rps Act 2001 s300 (1) (g), Corps Act
	01 s300 (8) (a),(b), Corps Act 2001 s30( (a),(b),(c),(d),(e),(f)
	rps Act 2001 s300 (14), Corps Act 2001
s300 (1	
	rps Act 2001 s300 (11)
	rps Act 2001 s300 (11A) rps Act 2001 s300 (11B), Corps Act
	01 s300 (11C), Corps Act 2001
Disclosure of specific information required for public entities that are not wholly-owned subsidiaries of another text block	rps Act 2001 s300 (10) (a),(b),(c),(d)
entity [text block]	
	rps Act 2001 s300B (1), Corps Act 2001
	00B (2), Corps Act 2001 s300B (3) rp Act 2001 s298 (1A) (a), Corps Act
	rp Act 2001 \$298 (1A) (a), Corps Act 11 \$298 (1A) (b)
Disclosure of registered schemes [text block] text block Corps	rps Act 2001 s300 (12)
	C CO 98/100
	IC CO 98/1417 K 4.10.3
	X 4.10.3 X 4.10.10,11,12,13
	X 4.10.17
Disclosure of holders of equity securities [text block] text block ASX 4.	X 4.10.4,5,6,7,8,9 and 16
	X 4.10.14
	X 4.10.15 X 4.10.18
	X 4.10.19
	X 4.10.20
	X 4.10.21
	X 4.3D and ASX 4.5A
Disclosure of remuneration report [abstract]	rps Act 2001 s300A
Disclosure of remuneration report [abstract] Disclosure of remuneration report [text block] text block Corps	rps Act 2001 s300A rps Act 2001 s300A (1A)
Disclosure of remuneration report [abstract]  Disclosure of remuneration report [text block]  Disclosure of remuneration report [text block]  Extra block  Corps.  Corps.	rps Act 2001 s300A rps Act 2001 s300A (1A) rps Act 2001 s300A (1AA),(1AB),(1B),
Disclosure of remuneration report [abstract]  Disclosure of remuneration report [text block]  Disclosure of remuneration policy [text block]  Disclosure of entity's performance [text block]  text block  Corps.  Corps.	rps Act 2001 s300A (1A) rps Act 2001 s300A (1AA),(1AB),(1B), rps Act 2001 s300A (1) (ba),( c)
Disclosure of remuneration report [abstract] Disclosure of remuneration report [text block]  Disclosure of remuneration policy [text block]  Extra block  Disclosure of enureration policy [text block]  Extra block  Corps.  Corps.  Disclosure of key management personnel [text block]  Extra block  Corps.  Corps.	rps Act 2001 s300A (1A) rps Act 2001 s300A (1AA),(1AB),(1B), rps Act 2001 s300A (1) (ba),( c) rps Reg 2M.3.03(1) (items 1,2,3,4,5)
Disclosure of remuneration report [abstract]  Disclosure of remuneration report [text block]  Disclosure of remuneration policy [text block]  Disclosure of enumeration policy [text block]  Disclosure of entity's performance [text block]  Extra block  Corps.  Disclosure of key management personnel [text block]  Disclosure of compensation of key management personnel and executives [text block]  Disclosure of compensation of key management personnel and executives [text block]  Extra block  Corps.	rps Act 2001 s300A (1A) rps Act 2001 s300A (1AA),(1AB),(1B), rps Act 2001 s300A (1) (ba),( c) rps Reg 2M.3.03(1) (items 1,2,3,4,5) rps Reg 2M.3.03(1) (items 6,7,8,9 and
Disclosure of remuneration report [abstract]  Disclosure of remuneration report [text block]  Disclosure of remuneration policy [text block]  Disclosure of entity's performance [text block]  Disclosure of entity's performance [text block]  Disclosure of key management personnel [text block]  Disclosure of key management personnel [text block]  Disclosure of compensation of key management personnel and executives [text block]  text block  Corps.  Disclosure of compensation of key management personnel and executives [text block]  text block  Corps.  11), CC	rps Act 2001 s300A (1A) rps Act 2001 s300A (1AA),(1AB),(1B), rps Act 2001 s300A (1) (ba),( c) rps Reg 2M.3.03(1) (items 1,2,3,4,5)
Disclosure of remuneration report [abstract]  Disclosure of remuneration report [text block]  Disclosure of remuneration report [text block]  Disclosure of remuneration piloty [text block]  Disclosure of entity's performance [text block]  Disclosure of entity's performance [text block]  Disclosure of key management personnel [text block]  Disclosure of key management personnel [text block]  Disclosure of compensation of key management personnel and executives [text block]  Disclosure of principles of compensation [text block]  Disclosure of principles of compensation [text block]  Disclosure of principles of compensation [text block]  Ext block  Corpsi  Disclosure of principles of compensation [text block]  Ext block  Corpsi  Corpsi  Corpsi	rps Act 2001 s300A (1A) rps Act 2001 s300A (1AA),(1AB),(1B), rps Act 2001 s300A (1) (ba),( c) rps Reg 2M.3.03(1) (items 1,2,3,4,5) rps Reg 2M.3.03(1) (items 6,7,8,9 and , Corps Reg 2M.3.03(2) rps Reg 2M.3.03(1) (items 10, 12, 13) rps Reg 2M.3.03(1) (item 14)
Disclosure of remuneration report [lastract]  Disclosure of remuneration report [lastract]  Disclosure of remuneration report [lastract]  Disclosure of remuneration policy [text block]  Disclosure of entity's performance [text block]  Disclosure of entity's performance [text block]  Disclosure of key management personnel [text block]  Disclosure of compensation of key management personnel and executives [text block]  Disclosure of principles of compensation [text block]  Disclosure of principles of compensation [text block]  Disclosure of modifications of terms of share-based payment transactions [text block]  Disclosure of principles of compensation [text block]  Disclosure of politic and rights provided as compensation [text block]  Disclosure of politic and rights provided as compensation [text block]  Ext block  Corpsi	rps Act 2001 s300A (1A) rps Act 2001 s300A (1A) rps Act 2001 s300A (1) (ba),(c) rps Reg 2M.3.03(1) (items 1,2,3,4,5) rps Reg 2M.3.03(1) (items 6,7,8,9 and ,, Corps Reg 2M.3.03(1) rps Reg 2M.3.03(1) (items 10, 12, 13) rps Reg 2M.3.03(1) (item 14) rps Reg 2M.3.03(1) (item 14)
Disclosure of remuneration report [abstract]  Disclosure of remuneration report [text block]  Disclosure of remuneration pilory (text block]  Disclosure of emuneration polory (text block]  Disclosure of emuneration polory (text block]  Disclosure of entity's performance [text block]  Disclosure of key management personnel [text block]  Disclosure of key management personnel [text block]  Disclosure of compensation of key management personnel and executives [text block]  Disclosure of principles of compensation [text block]  Disclosure of principles of compensation [text block]  Disclosure of modifications of terms of share-based payment transactions [text block]  Disclosure of options and rights provided as compensation [text block]  Disclosure of equity instruments provided on exercise of options and rights granted as compensation [text block]  Ext block  Corpsi  Corpsi	rps Act 2001 s300A (1A) rps Act 2001 s300A (1A),(1AB),(1B), rps Act 2001 s300A (1) (ba),( c) rps Reg 2M.3.03(1) (items 1,2,3,4,5) rps Reg 2M.3.03(1) (items 6,7,8,9 and ,
Disclosure of remuneration report [text block] Disclosure of remuneration report [text block] Corps. Disclosure of remuneration policy [text block] text block Disclosure of enutive's performance [text block] text block Corps. Disclosure of enutive's performance [text block] Disclosure of key management personnel [text block] text block Corps. Disclosure of compensation of key management personnel and executives [text block] text block Corps. Disclosure of principles of compensation [text block] text block Corps. Disclosure of principles of compensation [text block] text block Corps. Disclosure of principles of terms of share-based payment transactions [text block] text block Corps. Disclosure of politions and rights provided as compensation [text block] Disclosure of equity instruments provided on exercise of options and rights granted as compensation [text block] Ext block Corps.	rps Act 2001 s300A (1A) rps Act 2001 s300A (1A) rps Act 2001 s300A (1) (ba),(c) rps Reg 2M.3.03(1) (items 1,2,3,4,5) rps Reg 2M.3.03(1) (items 6,7,8,9 and ,, Corps Reg 2M.3.03(1) (items 0, 12, 13) rps Reg 2M.3.03(1) (items 10, 12, 13) rps Reg 2M.3.03(1) (item 14) rps Reg 2M.3.03(1) (item 14)
Disclosure of remuneration report [text block] Disclosure of remuneration report [text block] Disclosure of remuneration pictor [text block] Disclosure of remuneration pictor [text block] Disclosure of entity's performance [text block] Disclosure of entity's performance [text block] Disclosure of key management personnel [text block] Disclosure of key management personnel [text block] Disclosure of compensation of key management personnel and executives [text block] Disclosure of principles of compensation [text block] Disclosure of principles of compensation [text block] Disclosure of principles of terms of share-based payment transactions [text block] Disclosure of potions and rights provided as compensation [text block] Disclosure of equity instruments provided on exercise of options and rights granted as compensation [text block] Disclosure of corporate governance statement [abstract] Disclosure of corporate governance statement [text block] text block ASX4:	rgs Act 2001 s300A (1A), rps Act 2001 s300A (1AA),(1AB),(1B), rps Act 2001 s300A (1) (ba),( c) rps Reg 2M.3.03(1) (items 1,2,3,4,5) rps Reg 2M.3.03(1) (items 6,7,8,9 and ), Corps Reg 2M.3.03(1) (items 10, 12, 13) rps Reg 2M.3.03(1) (item 14) rps Reg 2M.3.03(1) (item 15) rps Reg 2M.3.03(1) (item 15) rps Reg 2M.3.03(1) (item 15) rps Reg 2M.3.03(3)
Disclosure of remuneration report [text block] Disclosure of remuneration report [text block] Disclosure of remuneration policy [text block] Disclosure of entity's performance [text block] Disclosure of entity's performance [text block] Disclosure of key management personnel [text block] Disclosure of key management personnel and executives [text block] Disclosure of compensation of key management personnel and executives [text block] Disclosure of principles of compensation [text block] Disclosure of principles of compensation [text block] Disclosure of modifications of terms of share-based payment transactions [text block] Disclosure of options and rights provided as compensation [text block] Disclosure of equity instruments provided on exercise of options and rights granted as compensation [text block] Disclosure of corporate governance statement [abstract] Disclosure of corporate governance statement [abstract] Disclosure of proporate governance statement [text block] Disclosure of proporate governance statement [text block] Disclosure of proporate governance statement [text block] Disclosure of proporate governance statement [abstract] Disclosure of proporate governance statement [text block]	rps Act 2001 s300A (1A) rps Act 2001 s300A (1A) rps Act 2001 s300A (1) (ba),(1c) rps Reg 2M.3.03(1) (items 1,2,3,4,5) rps Reg 2M.3.03(1) (items 6,7,8,9 and ), Corps Reg 2M.3.03(1) rps Reg 2M.3.03(1) (items 10, 12, 13) rps Reg 2M.3.03(1) (items 10, 12, 13) rps Reg 2M.3.03(1) (item 15) rps Reg 2M.3.03(1) (item 15) rps Reg 2M.3.03(1) (item 16), Corps g 2M.3.03(3) X (4.10.3
Disclosure of remuneration report [text block] Disclosure of remuneration report [text block] Disclosure of remuneration pictor [text block] Disclosure of remuneration pictor [text block] Disclosure of entity's performance [text block] Disclosure of entity's performance [text block] Disclosure of key management personnel [text block] Disclosure of compensation of key management personnel and executives [text block] Disclosure of compensation [text block] Disclosure of principles of compensation [text block] Disclosure of principles of compensation [text block] Disclosure of principles of terms of share-based payment transactions [text block] Disclosure of potions and rights provided as compensation [text block] Disclosure of equity instruments provided on exercise of options and rights granted as compensation [text block] Disclosure of corporate governance statement [abstract] Disclosure of principle in relation to lay solid foundations for management and oversight [text block] Disclosure of principle in relation to to structure of board to add value [text block] text block Disclosure of principle in relation to to structure of board to add value [text block] text block Disclosure of principle in relation to to structure of board to add value [text block] text block Disclosure of principle in relation to to structure of board to add value [text block] Text block T	rps Act 2001 s300A (1A) rps Act 2001 s300A (1A), rps Act 2001 s300A (1A), rps Act 2001 s300A (1) (ba), (c) rps Reg 2M.3.03(1) (items 1,2,3,4,5) rps Reg 2M.3.03(1) (items 6,7,8,9 and , Corps Reg 2M.3.03(2) rps Reg 2M.3.03(1) (items 10, 12, 13) rps Reg 2M.3.03(1) (items 10, 12, 13) rps Reg 2M.3.03(1) (item 14) rps Reg 2M.3.03(1) (item 15) rps Reg 2M.3.03(1) (item 16), Corps g 2M.3.03(3) X4.10.3 X 4.10.3 X 4.10.3 X 4.10.3 X CGC Principle 1
Disclosure of remuneration report [text block] Disclosure of remuneration report [text block] Disclosure of remuneration policy [text block] Disclosure of entity's performance [text block] Disclosure of entity's performance [text block] Disclosure of entity's performance [text block] Disclosure of key management personnel [text block] Disclosure of key management personnel [text block] Disclosure of compensation of key management personnel and executives [text block] Disclosure of principles of compensation [text block] Disclosure of principles of compensation [text block] Disclosure of principles of compensation [text block] Disclosure of options and rights provided as compensation [text block] Disclosure of equity instruments provided on exercise of options and rights granted as compensation [text block] Disclosure of corporate governance statement [abstract] Disclosure of corporate governance statement [abstract] Disclosure of principle in relation to lay solid foundations for management and oversight [text block] Disclosure of principle in relation to promotion of ethical and responsible decision making [text block] text block Disclosure of principle in relation to promotion of ethical and responsible decision making [text block] text block Disclosure of principle in relation to promotion of ethical and responsible decision making [text block] text block Disclosure of principle in relation to promotion of ethical and responsible decision making [text block] text block Disclosure of principle in relation to promotion of ethical and responsible decision making [text block] text block Disclosure of principle in relation to promotion of ethical and responsible decision making [text block] text block Disclosure of principle in relation to promotion of ethical and responsible decision making [text block] text block Disclosure of principle in relation to promotion of ethical and responsible decision making [text block] Text block Disclosure of principle in relation to promotion of ethical and responsible decision	rps Act 2001 s300A (1A) rps Act 2001 s300A (1A), rps Act 2001 s300A (1) (ba),(c) rps Reg 2M.3.03(1) (items 1,2,3,4,5) rps Reg 2M.3.03(1) (items 6,7,8,9 and , Corps Reg 2M.3.03(1) (items 10,12,13) rps Reg 2M.3.03(1) (items 10,12,13) rps Reg 2M.3.03(1) (item 14) rps Reg 2M.3.03(1) (item 15) rps Reg 2M.3.03(1) (item 15) rps Reg 2M.3.03(3) X4.10.3 X4.10.3 X CGC Principle 1 X CGC Principle 2 X CGC Principle 2
Disclosure of remuneration report [text block] Disclosure of remuneration report [text block] Disclosure of remuneration picty [text block]  Disclosure of remuneration picty [text block]  Disclosure of entity's performance [text block]  Disclosure of entity's performance [text block]  Disclosure of key management personnel [text block]  Disclosure of compensation of key management personnel and executives [text block]  Disclosure of principles of compensation [text block]  Disclosure of principles of compensation [text block]  Disclosure of principles of terms of share-based payment transactions [text block]  Disclosure of points and rights provided as compensation [text block]  Disclosure of equity instruments provided on exercise of options and rights granted as compensation [text block]  Disclosure of corporate governance statement [abstract]  Disclosure of principle in relation to lay solid foundations for management and oversight [text block]  Disclosure of principle in relation to structure of board to add value [text block]  Disclosure of principle in relation to promotion of ethical and responsible decision making [text block]  Disclosure of principle in relation to promotion of ethical and responsible decision making [text block]  Disclosure of principle in relation to promotion of ethical and responsible decision making [text block]  Disclosure of principle in relation to promotion of ethical and responsible decision making [text block]  Disclosure of principle in relation to promotion of ethical and responsible decision making [text block]  Disclosure of principle in relation to making timely and balanced disclosure [text block]  Disclosure of principle in relation to making timely and balanced disclosure [text block]  Event block  Disclosure of principle in relation to making timely and balanced disclosure [text block]  Event block  Disclosure of principle in relation to making timely and balanced disclosure [text block]  Event block  Event block  Event block  Event block  Event block  Event block	rgs Act 2001 s300A (1A) rps Act 2001 s300A (1AA),(1AB),(1B), rps Act 2001 s300A (1A) (ba),(1c) rps Reg 2M.3.03(1) (items 1,2,3,4,5) rps Reg 2M.3.03(1) (items 6,7,8,9 and t, Corps Reg 2M.3.03(1) (items 10, 12, 13) rps Reg 2M.3.03(1) (item 14) rps Reg 2M.3.03(1) (item 15) rps Reg 2M.3.03(1) (item 16), Corps g 2M.3.03(3) X 4.10.3 X CGC Principle 1 X CGC Principle 2 X CGC Principle 3 X CGC Principle 4 X CGC Principle 5
Disclosure of remuneration report [text block] Disclosure of remuneration policy [text block] Disclosure of entity's performance [text block] Disclosure of key management personnel [text block] Disclosure of key management personnel and executives [text block] Disclosure of principles of compensation of key management personnel and executives [text block] Disclosure of principles of compensation [text block] Disclosure of principles of compensation [text block] Disclosure of principles of share-based payment transactions [text block] Disclosure of options and rights provided as compensation [text block] Disclosure of equity instruments provided on exercise of options and rights granted as compensation [text block] Disclosure of corporate governance statement [abstract] Disclosure of corporate governance statement [text block] Disclosure of principle in relation to a syslid foundations for management and oversight [text block] Disclosure of principle in relation to a bay solid foundations for management and oversight [text block] Disclosure of principle in relation to structure of board to add value [text block] Disclosure of principle in relation to survey of thical and responsible decision making [text block] Disclosure of principle in relation to safeguarding integrity in financial reporting [text block] Disclosure of principle in relation to respecting rights of shareholders [text block] Disclosure of principle in relation to respecting rights of shareholders [text block] Disclosure of principle in relation to respecting rights of shareholders [text block] Disclosure of principle in relation to respecting rights of shareholders [text block] Disclosure of principle in relation to respecting rights of shareholders [text block] Disclosure of principle in relation to respecting rights of shareholders [text block] Disclosure of principle in relation to respecting rights o	rps Act 2001 s300A (1A) rps Act 2001 s300A (1A), (1B), (1B), rps Act 2001 s300A (1A) (1Ab), (1C) rps Reg 2M.3.03(1) (items 1,2,3,4.5) rps Reg 2M.3.03(1) (items 6,7,8,9 and ), Corps Reg 2M.3.03(2) rps Reg 2M.3.03(1) (items 10, 12, 13) rps Reg 2M.3.03(1) (items 10) rps Reg 2M.3.03(1) (item 15) rps Reg 2M.3.03(1) (item 15) rps Reg 2M.3.03(1) (item 16), Corps 2 2M.3.03(3) K 4.1.0.3 K CGC Principle 1 K CGC Principle 2 K CGC Principle 4 K CGC Principle 4 K CGC Principle 5 K CGC Principle 6
Disclosure of remuneration report [abstract]  Disclosure of remuneration report [text block]  Disclosure of remuneration policy [text block]  Disclosure of entity's performance [text block]  Disclosure of entity's performance [text block]  Disclosure of entity's performance [text block]  Disclosure of key management personnel [text block]  Disclosure of compensation of key management personnel and executives [text block]  Disclosure of principles of compensation [text block]  Disclosure of principles of compensation [text block]  Disclosure of principles of terms of share-based payment transactions [text block]  Disclosure of potions and rights provided as compensation [text block]  Disclosure of equity instruments provided on exercise of options and rights granted as compensation [text block]  Disclosure of corporate governance statement [abstract]  Disclosure of proprate governance statement [abstract]  Disclosure of principle in relation to safeguarding intext block]  Disclosure of principle in relation to suppose the principle in relation to safeguarding integrity in financial reporting [text block]  Disclosure of principle in relation to making timely and balanced disclosure [text block]  Disclosure of principle in relation to making timely and balanced disclosure [text block]  Disclosure of principle in relation to making timely and balanced disclosure [text block]  Disclosure of principle in relation to making timely and balanced disclosure [text block]  Disclosure of principle in relation to recognising and managing risk [text block]  Disclosure of principle in relation to recognising and managing risk [text block]  Disclosure of principle in relation to recognising and managing risk [text block]  Disclosure of principle in relation to recognising and managing risk [text block]  Disclosure of principle in relation to recognising and managing risk [text block]  Disclosure of principle in relation to recognising and managing risk [text block]  Disclosure of principle in relation to recognising and managin	rps Act 2001 s300A (1A) rps Act 2001 s300A (1A) rps Act 2001 s300A (1A),(1aB),(1B), rps Act 2001 s300A (1) (ba),( c) rps Reg 2M.3.03(1) (items 1,2,3,4,5) rps Reg 2M.3.03(1) (items 6,7,8,9 and r, Corps Reg 2M.3.03(2) rps Reg 2M.3.03(1) (items 10, 12, 13) rps Reg 2M.3.03(1) (item 14) rps Reg 2M.3.03(1) (item 15) rps Reg 2M.3.03(1) (item 16), Corps rg 2M.3.03(1) x (4.10.3 x (GC Principle 1 x (GC Principle 2 x (GC Principle 3 x (GC Principle 5 x (GC Principle 5 x (GC Principle 6 x (GC Principle 7
Disclosure of remuneration report [text block] Disclosure of remuneration report [text block] Disclosure of remuneration policy [text block] Disclosure of remuneration policy [text block] Disclosure of entity's performance [text block] Disclosure of entity's performance [text block] Disclosure of key management personnel [text block] Disclosure of compensation of key management personnel and executives [text block] Disclosure of principles of compensation [text block] Disclosure of principles of compensation [text block] Disclosure of principles of terms of share-based payment transactions [text block] Disclosure of point and rights provided as compensation [text block] Disclosure of equity instruments provided as compensation [text block] Disclosure of equity instruments provided on exercise of options and rights granted as compensation [text block] Disclosure of corporate governance statement [abstract] Disclosure of corporate governance statement [lext block] Disclosure of principle in relation to also solid foundations for management and oversight [text block] Disclosure of principle in relation to promotion of ethical and responsible decision making [text block] Disclosure of principle in relation to promotion of ethical and responsible decision making [text block] Disclosure of principle in relation to making timely and balanced disclosure [text block] Disclosure of principle in relation to respecting rights of shareholders [text block] Disclosure of principle in relation to respecting rights of shareholders [text block] Disclosure of principle in relation to respecting rights of shareholders [text block] Disclosure of principle in relation to respecting rights of shareholders [text block] Disclosure of principle in relation to respecting rights of shareholders [text block] Disclosure of principle in relation to remunerating fairly and responsibly [text block] Disclosure of principle in relation to remunerating fairly and responsibly [text block] Disclosure of principle in relation to remunerating fairly	rps Act 2001 s300A (1A) rps Act 2001 s300A (1A), (1B), (rps Act 2001 s300A (1) (ba), (c) rps Reg 2M.3.03(1) (items 1,2,3,4.5) rps Reg 2M.3.03(1) (items 6,7,8,9 and ), Corps Reg 2M.3.03(2) rps Reg 2M.3.03(1) (items 10, 12, 13) rps Reg 2M.3.03(1) (items 10, 12, 13) rps Reg 2M.3.03(1) (item 14) rps Reg 2M.3.03(1) (item 15) rps Reg 2M.3.03(1) (item 16), Corps 2 2M.3.03(3) X 4.1.0.3 X CGC Principle 1 X CGC Principle 2 X CGC Principle 4 X CGC Principle 4 X CGC Principle 5 X CGC Principle 6
Disclosure of remuneration report [text block] Disclosure of remuneration policy [text block] Disclosure of entity's performance [text block] Disclosure of entity's performance [text block] Disclosure of entity's performance [text block] Disclosure of key management personnel [text block] Disclosure of key management personnel and executives [text block] Disclosure of compensation of key management personnel and executives [text block] Disclosure of principles of compensation [text block] Disclosure of principles of compensation [text block] Disclosure of modifications of terms of share-based payment transactions [text block] Disclosure of equity instruments provided as compensation [text block] Disclosure of equity instruments provided as compensation [text block] Disclosure of equity instruments provided on exercise of options and rights granted as compensation [text block] Ext block Corps I Disclosure of corporate governance statement [abstract] Disclosure of corporate governance statement [text block] Disclosure of principle in relation to y solid foundations for management and oversight [text block] Ext block Disclosure of principle in relation to structure of board to add value [text block] Disclosure of principle in relation to structure of board to add value [text block] Disclosure of principle in relation to safeguarding integrity in financial reporting [text block] Disclosure of principle in relation to making timely and balanced disclosure [text block] Disclosure of principle in relation to making timely and balanced disclosure [text block] Disclosure of principle in relation to respecting rights of shareholders [text block] Disclosure of principle in relation to respecting rights of shareholders [text block] Disclosure of principle in relation to recognising and managing risk [text block] Disclosure of principle in relation to remunerating fairly and responsibly [text block] Disclosure of principle in relation to remunerating fairly and responsibly [text block] Disclosure of principle in relation to	rps Act 2001 s300A (1A) rps Act 2001 s300A (1A) rps Act 2001 s300A (1A) (1Ab),(1B), rps Act 2001 s300A (1) (1Ab),(1C) rps Reg 2M.3.03(1) (items 1,2,3,4,5) rps Reg 2M.3.03(1) (items 6,7,8,9 and r, Corps Reg 2M.3.03(1) (items 10, 12, 13) rps Reg 2M.3.03(1) (item 10, 12, 13) rps Reg 2M.3.03(1) (item 14) rps Reg 2M.3.03(1) (item 15) rps Reg 2M.3.03(1) (item 16), Corps rg 2M.3.03(3) X 4.10.3 X CGC Principle 1 X CGC Principle 2 X CGC Principle 3 X CGC Principle 5 X CGC Principle 5 X CGC Principle 6 X CGC Principle 7
Disclosure of remuneration report [abstract] Disclosure of remuneration report [text block] Disclosure of remuneration policy [text block] Disclosure of remuneration policy [text block] Disclosure of entity's performance [text block] Corps. Disclosure of entity's performance [text block] Disclosure of ext y management personnel [text block] Disclosure of compensation of key management personnel and executives [text block] Disclosure of principles of compensation [text block] Disclosure of principles of principles of compensation [text block] Disclosure of options and rights provided as compensation [text block] Disclosure of options and rights provided on exercise of options and rights granted as compensation [text block] Disclosure of corporate governance statement [abstract] Disclosure of corporate governance statement [abstract] Disclosure of oprinciple in relation to lay solid foundations for management and oversight [text block] Disclosure of principle in relation to lay solid foundations for management and oversight [text block] Disclosure of principle in relation to structure of board to add value [text block] Disclosure of principle in relation to structure of board to add value [text block] Disclosure of principle in relation to remonstrate of the promotion of ethical and responsible decision making [text block] Disclosure of principle in relation to respecting rights of shareholders [text block] Disclosure of principle in relation to respecting rights of shareholders [text block] Disclosure of principle in relation to respecting rights of shareholders [text block] Disclosure of principle in relation to respecting rights of shareholders [text block] Disclosure of principle in relation to recognising and managing risk [text block] Disclosure of principle in relation to recognising and managing risk [text block] Disclosure of principle in relati	rgs Act 2001 s300A (1A) rps Act 2001 s300A (1A) rps Act 2001 s300A (1A) (1Ab), (1B), rps Act 2001 s300A (1) (bab), (c) rps Reg 2M.3.03(1) (items 1,2,3,4.5) rps Reg 2M.3.03(1) (items 6,7,8,9 and below and be
Disclosure of remuneration report [labstract] Disclosure of remuneration report [text block] Disclosure of remuneration policy [text block] Disclosure of remuneration policy [text block] Disclosure of remuneration policy [text block] Disclosure of thity's performance [text block] Disclosure of set with separate personnel [text block] Disclosure of compensation of key management personnel and executives [text block] Disclosure of principles of compensation [text block] Disclosure of principles of compensation [text block] Disclosure of principles of compensation [text block] Disclosure of modifications of terms of share-based payment transactions [text block] Disclosure of principles of compensation [text block] Disclosure of equity instruments provided as compensation [text block] Disclosure of equity instruments provided on exercise of options and rights granted as compensation [text block] Disclosure of corporate governance statement [abstract] Disclosure of corporate governance statement [text block] Disclosure of principle in relation to lay solid foundations for management and oversight [text block] Disclosure of principle in relation to to surdure of board to add value [text block] Disclosure of principle in relation to to surdure of board to add value [text block] Disclosure of principle in relation to to surdure of board to add value [text block] Disclosure of principle in relation to to surdure of board to add value [text block] Disclosure of principle in relation to safeguarding integrity in financial reporting [text block] Disclosure of principle in relation to safeguarding integrity in financial reporting [text block] Disclosure of principle in relation to respecting rights of shareholders [text block] Disclosure of principle in relation to respecting rights of shareholders [text block] Disclosure of principle in relation to respecting rights of shareholders [text block] Disclosure of principle in relation to respecting rights of shareholders [text block] Disclosure of principle in relation to respe	rps Act 2001 s300A (1A) rps Act 2001 s300A (1A) rps Act 2001 s300A (1A),(1aB),(1B), rps Act 2001 s300A (1) (ba),( c) rps Reg 2M.3.03(1) (items 1,2,3,4,5) rps Reg 2M.3.03(1) (items 6,7,8,9 and r, Corps Reg 2M.3.03(2) rps Reg 2M.3.03(1) (items 10, 12, 13) rps Reg 2M.3.03(1) (item 14) rps Reg 2M.3.03(1) (item 15) rps Reg 2M.3.03(1) (item 16), Corps rg 2M.3.03(1) x (5CG Principle 1 x (5CG Principle 2 x (5CG Principle 3 x (5CG Principle 5 x (5CG Principle 5 x (5CG Principle 6 x (5CG Principle 8
Disclosure of remuneration report [lastract]  Disclosure of remuneration report [text block]  Disclosure of remuneration policy [text block]  Disclosure of remuneration policy [text block]  Disclosure of entity's performance [text block]  Disclosure of entity's performance [text block]  Disclosure of entity's performance [text block]  Disclosure of management personnel [text block]  Disclosure of principles of compensation of key management personnel and executives [text block]  Disclosure of principles of compensation [text block]  Disclosure of principles of compensation [text block]  Disclosure of principles of compensation [text block]  Disclosure of options and rights provided as compensation [text block]  Disclosure of equity instruments provided on exercise of options and rights granted as compensation [text block]  Disclosure of corporate governance statement [abstract]  Disclosure of corporate governance statement [text block]  Disclosure of principle in relation to a solid foundations for management and oversight [text block]  Disclosure of principle in relation to a solid foundations for management and oversight [text block]  Disclosure of principle in relation to a solid foundations for management and oversight [text block]  Disclosure of principle in relation to a solid foundations for management and oversight [text block]  Disclosure of principle in relation to a sofeguarding integrity in financial reporting [text block]  Disclosure of principle in relation to a sefeguarding integrity in financial reporting [text block]  Disclosure of principle in relation to a sefeguarding integrity in financial reporting [text block]  Disclosure of principle in relation to to making timely and balanced disclosure [text block]  Disclosure of principle in relation to to add value [text block]  Disclosure of principle in relation to to making timely and balanced disclosure [text block]  Disclosure of principle in relation to to adjacting principle in relation to to a sefeguarding integrity in financial reporting [t	rgs Act 2001 s300A (1A) rps Act 2001 s300A (1A),(1AB),(1B), rps Act 2001 s300A (1A),(1AB),(1B), rps Act 2001 s300A (1) (ba),( c) rps Reg 2M.3.03(1) (items 1,2,3,4,5) rps Reg 2M.3.03(1) (items 6,7,8,9 and , Corps Reg 2M.3.03(1) (items 10, 12, 13) rps Reg 2M.3.03(1) (item 14) rps Reg 2M.3.03(1) (item 15) rps Reg 2M.3.03(1) (item 16), Corps ag 2M.3.03(1) (item 16), Corps ag 2M.3.03(1) X 4.10.3 X 4.0.3 X 4.0.3 X 4.0.3 X 4.0.3 X CGC Principle 1 X CGC Principle 2 X CGC Principle 3 X CGC Principle 5 X CGC Principle 5 X CGC Principle 6 X CGC Principle 8 X CGC Principle 9
Disclosure of remuneration report [last block] Disclosure of remuneration policy [text block] Disclosure of remuneration policy [text block] Disclosure of remuneration policy [text block] Disclosure of entity's performance [text block] Disclosure of key management personnel [text block] Disclosure of compensation of key management personnel and executives [text block] Disclosure of principles of compensation [text block] Disclosure of principle in relation to a further provided as compensation [text block] Disclosure of principle in relation to a further provided on exercise of options and rights granted as compensation [text block] Disclosure of corporate governance statement [abstract] Disclosure of corporate governance statement [text block] Disclosure of principle in relation to lay solid foundations for management and oversight [text block] Disclosure of principle in relation to promotion of ethical and responsible decision making [text block] Disclosure of principle in relation to promotion of ethical and responsible decision making [text block] Disclosure of principle in relation to to regular displaced in facilisation in financial reporting [text block] Disclosure of principle in relation to to responsible decision making [text block] Disclosure of principle in relation to to responsible fix of the principle in relation to to responsible fix of the principle in relation to to responsible fix of the principle in relation to to responsible fix of the principle in relation to to responsible fix of the principle in relation to to	rps Act 2001 s300A (1A) rps Act 2001 s300A (1A) rps Act 2001 s300A (1A),(1A),(1B),(rps Act 2001 s300A (1A),(1A),(1B),(rps Act 2001 s300A (1A),(1A),(1B),(rps Reg 2M.3.03(1)) (ttems 1,2,3,4.5) rps Reg 2M.3.03(1) (items 6,7,8,9 and 1,0 corps Reg 2M.3.03(1) (items 10, 12, 13) rps Reg 2M.3.03(1) (items 10, 12, 13) rps Reg 2M.3.03(1) (item 14) rps Reg 2M.3.03(1) (item 15) rps Reg 2M.3.03(1) (item 16), Corps 2,2 M.3.03(3) K 4.1.0.3 K CGC Principle 1 K CGC Principle 2 K CGC Principle 4 K CGC Principle 4 K CGC Principle 5 K CGC Principle 7 K CGC Principle 7 K CGC Principle 8 rps Act 2001 s295 (4), Corp Act 2001 rps Act 2001 s295 (4), Corp Act 2001 C CC 98/1418
Disclosure of remuneration report [abstract]  Disclosure of remuneration policy [text block]  Disclosure of key management personnel [text block]  Disclosure of compensation of key management personnel and executives [text block]  Disclosure of compensation of key management personnel and executives [text block]  Disclosure of principles of compensation [text block]  Disclosure of equity instruments provided on exercise of options and rights granted as compensation [text block]  Disclosure of corporate governance statement [abstract]  Disclosure of corporate governance statement [abstract]  Disclosure of principle in relation to 10 sold foundations for management and oversight [text block]  Disclosure of principle in relation to 10 sold foundations for management and oversight [text block]  Disclosure of principle in relation to 10 sold foundations of terminal and responsible decision making [text block]  Disclosure of principle in relation to 10 safeguarding integrity in financial reporting [text block]  Disclosure of principle in relation to safeguarding integrity in financial reporting [text block]  Disclosure of principle in relation to responsible questions of text block  Disclosure of principle in relation to responsible questions of text block  Disclosure of principle in relation to responsible questions of text block  Disclosure of principle in relation to responsible questions of text block  Disclosure of principle in relation to responsible questions of text block  Disclosure of principle in relation to responsible questions of text block  Disclosure of principle in relation to responsible	rgs Act 2001 s300A (1A) rps Act 2001 s300A (1A),(1AB),(1B), rps Act 2001 s300A (1A),(1AB),(1B), rps Act 2001 s300A (1) (ba),( c) rps Reg 2M.3.03(1) (items 1,2,3,4,5) rps Reg 2M.3.03(1) (items 6,7,8,9 and , Corps Reg 2M.3.03(1) (items 10, 12, 13) rps Reg 2M.3.03(1) (item 14) rps Reg 2M.3.03(1) (item 15) rps Reg 2M.3.03(1) (item 16), Corps ag 2M.3.03(1) (item 16), Corps ag 2M.3.03(1) X 4.10.3 X 4.0.3 X 4.0.3 X 4.0.3 X 4.0.3 X CGC Principle 1 X CGC Principle 2 X CGC Principle 3 X CGC Principle 5 X CGC Principle 5 X CGC Principle 6 X CGC Principle 8 X CGC Principle 9
Disclosure of remuneration report [abstract]  Disclosure of remuneration policy [text block]  Disclosure of remuneration policy [text block]  Disclosure of entity's performance [text block]  Disclosure of entity's performance [text block]  Disclosure of key management personnel [text block]  Disclosure of key management personnel and executives [text block]  Disclosure of compensation of key management personnel and executives [text block]  Disclosure of principles of compensation [text block]  Disclosure of options and grights provided as compensation [text block]  Disclosure of options and grights provided as compensation [text block]  Disclosure of corporate governance statement [abstract]  Disclosure of corporate governance statement [text block]  Disclosure of corporate governance statement [text block]  Disclosure of principle in relation to lay solid foundations for management and oversight [text block]  Disclosure of principle in relation to lay solid foundations for management and oversight [text block]  Disclosure of principle in relation to sol year and the principle in relation to solid foundations for management and oversight [text block]  Disclosure of principle in relation to solid value [text block]  Disclosure of principle in relation to solid value [text block]  Disclosure of principle in relation to solid value [text block]  Disclosure of principle in relation to solid value [text block]  Disclosure of principle in relation to solid value [text block]  Disclosure of principle in relation to solid value [text block]  Disclosure of principle in relation to recognizing integration [text block]  Disclosure of principle in relation to resonating filts of shareholders filter block]  Disclosure of principle in relation to resonating relation (text block)  Disclosure of principle in r	rps Act 2001 s300A (1A) rps Act 2001 s300A (1A) rps Act 2001 s300A (1A), (1aB), (1ps, 4ct 2001 s300A (1) (ba), (c) rps Reg 2M.3.03(1) (items 1,2,3,4.5) rps Reg 2M.3.03(1) (items 6,7,8,9 and b), Corps Reg 2M.3.03(1) (items 10, 12, 13) rps Reg 2M.3.03(1) (items 10, 12, 13) rps Reg 2M.3.03(1) (item 14) rps Reg 2M.3.03(1) (item 15) rps Reg 2M.3.03(1) (item 16), Corps g 2M.3.03(3)  K 4A.10.3  K CGC Principle 1  K CGC Principle 2  K CGC Principle 3  K CGC Principle 4  K CGC Principle 5  K CGC Principle 6  K CGC Principle 7  K CGC Principle 7  K CGC Principle 8  rps Act 2001 s295 (4), Corp Act 2001 rps Act 2001 s298 (1AA) (c)  A 700.21
Disclosure of remuneration report [abstract]  Disclosure of remuneration polity [text block]  Disclosure of remuneration polity [text block]  Disclosure of entity's performance [text block]  Disclosure of entity's performance [text block]  Disclosure of sey management personnel [text block]  Disclosure of compensation of key management personnel and executives [text block]  Disclosure of compensation of key management personnel and executives [text block]  Disclosure of principles of compensation [text block]  Disclosure of options and rights provided as compensation [text block]  Disclosure of options and rights provided as compensation [text block]  Disclosure of options and rights provided as compensation [text block]  Disclosure of corporate governance statement [abstract]  Disclosure of principle in relation to lay solid foundations for management and oversight [text block]  Disclosure of principle in relation to lay solid foundations for management and oversight [text block]  Disclosure of principle in relation to lay solid foundations for management and oversight [text block]  Disclosure of principle in relation to to sproutcutor of board to add value [text block]  Disclosure of principle in relation to to sproutcutor of board to add value [text block]  Disclosure of principle in relation to respecting rights of shareholders [text block]  Disclosure of principle in relation to respecting rights of shareholders [text block]  Disclosure of principle in relation to respecting rights of shareholders [text block]  Disclosure of principle in relation to respecting rights of shareholders [text block]  Disclosure of principle in relation to respecting rights of shareholders [text block]  Disclosure of principle in relation to respecting rights of shareholders [text block]  Disclosure of principle	rgs Act 2001 s300A (1A) rps Act 2001 s300A (1AA), (1AB), (1B), rps Act 2001 s300A (1A), (1AB), (1B), rps Act 2001 s300A (1A) (ba), (1C) rps Reg 2M.3.03(1) (items 1,2,3,4,5) rps Reg 2M.3.03(1) (items 6,7,8,9 and , Corps Reg 2M.3.03(1) (item 16), 12, 13) rps Reg 2M.3.03(1) (item 14) rps Reg 2M.3.03(1) (item 15) rps Reg 2M.3.03(1) (item 15) rps Reg 2M.3.03(1) (item 16), Corps g 2M.3.03(1) X 4.10.3 X CGC Principle 1 X CGC Principle 2 X CGC Principle 2 X CGC Principle 4 X CGC Principle 5 X CGC Principle 5 X CGC Principle 5 X CGC Principle 6 X CGC Principle 7 X CGC Principle 8 rps Act 2001 s295 (4), Corp Act 2001 rps Act 2001 s295 (1AA) (c) A 700.21 A 700.23, ASA 700.24, ASA 700.28, AS
Disclosure of remuneration policy (text block) Disclosure of remuneration policy (text block) Disclosure of remuneration policy (text block) Corps. Disclosure of remuneration policy (text block) Disclosure of remuneration policy (text block) Corps. Disclosure of key management personnel (text block) Disclosure of sey management personnel (text block) Disclosure of sey management personnel and executives (text block) Disclosure of principles of compensation of key management personnel and executives (text block) Disclosure of principles of compensation (text block) Disclosure of principles of compensation (text block) Disclosure of principles of compensation (text block) Disclosure of principles of principles of share-based payment transactions (text block) Disclosure of options and rights provided as compensation (text block) Disclosure of options and rights provided as compensation (text block) Disclosure of options and rights provided as compensation (text block) Disclosure of corporate governance statement (abstract) Disclosure of corporate governance statement (text block) Disclosure of corporate governance statement (text block) Disclosure of principle in relation to lay solid foundations for management and oversight (text block) Disclosure of principle in relation to all so solid foundations for management and oversight (text block) Disclosure of principle in relation to the solid management and oversight (text block) Disclosure of principle in relation to to promotion of ethical and responsible decision making (text block) Disclosure of principle in relation to to success (minical promotion of ethical and responsible decision making (text block) Disclosure of principle in relation to to remotion (in macial reporting (text block) Disclosure of principle in relation to to remotion of ethical and responsible decision making (text block) Disclosure of principle in relation to remotion of ethical and responsible (text block) Disclosure of principle in relation to remotion of ethical and responsible (text bloc	rps Act 2001 s300A (1A) rps Act 2001 s300A (1A) rps Act 2001 s300A (1A), (1aB), (1b), rps Act 2001 s300A (1) (ba), (c) rps Reg 2M.3.03(1) (items 1,2,3,4.5) rps Reg 2M.3.03(1) (items 6,7,8,9 and h, Corps Reg 2M.3.03(1) (items 10, 12, 13) rps Reg 2M.3.03(1) (item 14) rps Reg 2M.3.03(1) (item 14) rps Reg 2M.3.03(1) (item 15) rps Reg 2M.3.03(1) (item 16), Corps hg 2M.3.03(1)  K 4.10.3  K 5.10  K 6.10
Disclosure of remuneration report [aststact]  Disclosure of remuneration report [aststact]  Disclosure of remuneration policy [text block]  Corps.  Disclosure of remuneration policy [text block]  Corps.  Disclosure of remuneration policy [text block]  Disclosure of remy management personnel [text block]  Disclosure of key management personnel [text block]  Disclosure of primples of compensation of key management personnel and executives [text block]  Disclosure of primples of compensation [text block]  Disclosure of primples of compensation [text block]  Disclosure of primples of compensation [text block]  Disclosure of primples of terms of share-based payment transactions [text block]  Disclosure of primples of terms of share-based payment transactions [text block]  Disclosure of options and rights provided as compensation [text block]  Disclosure of equity instruments provided as compensation [text block]  Disclosure of options and rights provided an exercise of options and rights granted as compensation [text block]  Disclosure of corporate governance statement [lext block]  Disclosure of corporate governance statement [lext block]  Disclosure of option-pile in relation to structure of board to add value [text block]  Disclosure of principle in relation to structure of board to add value [text block]  Disclosure of principle in relation to structure of board to add value [text block]  Disclosure of principle in relation to structure of board to add value [text block]  Disclosure of principle in relation to structure of board to add value [text block]  Disclosure of principle in relation to structure of board to add value [text block]  Disclosure of principle in relation to structure of board to add value [text block]  Disclosure of principle in relation to seguration in text block  Disclosure of principle in relation to seguration in text block  Disclosure of principle in relation to seguration in text block  Disclosure of principle in relation to responsible decision making [text block]  Disclosure of princ	rgs Act 2001 s300A (1A) rps Act 2001 s300A (1AA), (1AB), (1B), rps Act 2001 s300A (1A), (1AB), (1B), rps Act 2001 s300A (1A) (ba), (1C) rps Reg 2M.3.03(1) (items 1,2,3,4,5) rps Reg 2M.3.03(1) (items 6,7,8,9 and , Corps Reg 2M.3.03(1) (item 16), 12, 13) rps Reg 2M.3.03(1) (item 14) rps Reg 2M.3.03(1) (item 15) rps Reg 2M.3.03(1) (item 15) rps Reg 2M.3.03(1) (item 16), Corps g 2M.3.03(1) X 4.10.3 X CGC Principle 1 X CGC Principle 2 X CGC Principle 2 X CGC Principle 4 X CGC Principle 5 X CGC Principle 5 X CGC Principle 5 X CGC Principle 6 X CGC Principle 7 X CGC Principle 8 rps Act 2001 s295 (4), Corp Act 2001 rps Act 2001 s295 (1AA) (c) A 700.21 A 700.23, ASA 700.24, ASA 700.28, AS
Disclosure of remuneration peport (past block) Disclosure of remuneration policy (text block) Disclosure of remuneration policy (text block) Corps. Disclosure of remuneration policy (text block) Corps. Disclosure of entity's performance (text block) Corps. Disclosure of key management personnel (text block) Disclosure of principles of compensation of key management personnel and executives (text block) Lext block Corps. Disclosure of principles of compensation (text block) Disclosure of principles of compensation (text block) Lext block Corps. Disclosure of principles of compensation (text block) Lext block Corps. Disclosure of principles of compensation (text block) Lext block Corps. Disclosure of equity instruments provided as compensation (text block) Lext block Lext block Corps. Disclosure of options and rights provided as compensation (text block) Lext block Lext	rps Act 2001 s300A (1A) rps Act 2001 s300A (1A) rps Act 2001 s300A (1A) (1Ab), (1B), rps Act 2001 s300A (1A) (1Ab), (1C) rps Reg 2M.3.03(1A) (ttems 1,2,3,4.5) rps Reg 2M.3.03(1A) (ttems 6,7,8,9 and A, Corps Reg 2M.3.03(2) rps Reg 2M.3.03(1A) (ttems 10, 12, 13) rps Reg 2M.3.03(1A) (ttems 10, 12, 13) rps Reg 2M.3.03(1A) (ttem 14) rps Reg 2M.3.03(1A) (ttem 15) rps Reg 2M.3.03(1A) (ttem 15) rps Reg 2M.3.03(1A) reg 3M.3.03(1A) reg
Disclosure of remuneration peport [abstract] Disclosure of remuneration policy [text block] Disclosure of entity's performance [text block] Disclosure of entity's performance [text block] Disclosure of key management personnel [text block] Disclosure of key management personnel and executives [text block] Disclosure of principles of compensation [text block] Disclosure of modifications of terms of share-based payment transactions [text block] Disclosure of modifications of terms of share-based payment transactions [text block] Disclosure of opions and rights provided as compensation [text block] Disclosure of equity instruments provided on exercise of options and rights granted as compensation [text block] Disclosure of corporate governance statement [abstract] Disclosure of corporate governance statement [abstract] Disclosure of principle in relation to ally solid foundations for management and oversight [text block] Disclosure of principle in relation to ally solid foundations for management and oversight [text block] Disclosure of principle in relation to ally solid foundations for management and oversight [text block] Disclosure of principle in relation to ally solid foundations for management and oversight [text block] Disclosure of principle in relation to ally solid foundations for management and oversight [text block] Disclosure of principle in relation to to add value [text block] Disclosure of principle in relation to to add value [text block] Disclosure of principle in relation to to add value [text block] Disclosure of principle in relation to to add value [text block] Disclosure of principle in relation to to add value [text block] Disclosure of principle in relation to to add value [text block] Disclosure of principle in relation to to add value [text block] Disclosure of principle in relation to to recognising and managing risk [text block] Disclosure of pri	rgs Act 2001 s300A (1A) rps Act 2001 s300A (1AA), (1AB), (1B), rps Act 2001 s300A (1A), (1AB), (1B), rps Act 2001 s300A (1A) (ba), (1C) rps Reg 2M.3.03(1) (items 1,2,3,4.5) rps Reg 2M.3.03(1) (items 6,7,8,9 and r, Corps Reg 2M.3.03(1) (items 10, 12, 13) rps Reg 2M.3.03(1) (item 10, 12, 13) rps Reg 2M.3.03(1) (item 16), rps Act 2001 s295 (4), rps Act 2001 s295 (4), rps Act 2001 s295 (4), rps Act 2001 s295 (1A), rps Act 2001 s295 (1A), rps Act 2001 s298 (1AA) (c) A 700.21 A 700.23, ASA 700.24, ASA 700.28, ASA 703.34 RE 2405
Disclosure of remuneration policy (text block) Disclosure of remuneration policy (text block) Corps. Disclosure of entmy-spate morp policy (text block) Corps. Disclosure of entity's performance (text block) Corps. Disclosure of key management personnel (text block) Disclosure of key management personnel (text block) Disclosure of compensation of key management personnel and executives (text block) Disclosure of ordinations of terms of share-based payment transactions (text block) Disclosure of modifications of terms of share-based payment transactions (text block) Disclosure of ordinations of terms of share-based payment transactions (text block) Disclosure of ordinations of terms of share-based payment transactions (text block) Disclosure of ordinations of terms of share-based payment transactions (text block) Disclosure of ordinations of terms for share-based payment transactions (text block) Disclosure of ordinations of terms sprowled on exercise of options and rights granted as compensation (text block) Disclosure of options and rights provided as compensation (text block) Disclosure of corporate governance statement (abstract) Disclosure of corporate governance statement (text block) Disclosure of principle in residution to lay solid ordination (abstract) Disclosure of principle in residution to lay solid ordination (abstract) Disclosure of principle in residution to sylvation (abstract) Disclosure of principle in residution to promotion of critical and responsible decision making (text block) Disclosure of principle in residution to promotion of critical and responsible decision making (text block) Disclosure of principle in residution to making timery in financial reporting (text block) Disclosure of principle in residution to making timery and abstracted disclosure (text block) Disclosure of principle in residution to making timery and abstracted disclosure (text block) Disclosure of principle in residution to making timery and abstracted disclosure (text block) Disclosure of principle in residution to	rgs Act 2001 s300A (1A) rps Act 2001 s300A (1A) rps Act 2001 s300A (1A) (1aB), (1b), rps Act 2001 s300A (1) (ba), (1c) rps Reg 2M.3.03(1) (items 1,2,3,4.5) rps Reg 2M.3.03(1) (items 6,7,8,9 and h, Corps Reg 2M.3.03(1) (items 10, 12, 13) rps Reg 2M.3.03(1) (item 14) rps Reg 2M.3.03(1) (item 14) rps Reg 2M.3.03(1) (item 15) rps Reg 2M.3.03(1) (item 16), Corps h, 2M.3.03(1)  K 4.10.3  K GGC Principle 1  K GGC Principle 2  K GGC Principle 4  K GGC Principle 4  K GGC Principle 5  K GGC Principle 6  K GGC Principle 7  K GGC Principle 7  K GGC Principle 8  rps Act 2001 s295 (4), Corp Act 2001 A 700.21 A 700.23 A 700.24 A 700.24 A 700.24 A 700.24 A 700.34 RE 2405 A 706
Disclosure of remuneration policy [text block] Disclosure of remuneration policy [text block] Corps. Disclosure of entmuneration policy [text block] Disclosure of entmuneration policy [text block] Disclosure of entity's performance [text block] Corps. Disclosure of entity's performance [text block] Disclosure of compensation of key management personnel and executives [text block] Disclosure of compensation of key management personnel and executives [text block] Disclosure of principles of compensation [text block] Disclosure of modifications of terms of share-based payment transactions [text block] Disclosure of options and rights provided as compensation [text block] Disclosure of options and rights provided as compensation [text block] Disclosure of options and rights provided as compensation [text block] Disclosure of equity instruments provided on exercise of options and rights granted as compensation [text block] Disclosure of corporate governance statement [abstract] Disclosure of corporate governance statement [abstract] Disclosure of principle in relation to structure of beand to add value [text block] Disclosure of principle in relation to structure of beand to add value [text block] Disclosure of principle in relation to structure of beand to add value [text block] Disclosure of principle in relation to structure of beand to add value [text block] Disclosure of principle in relation to safeguarding reporting [text block] Disclosure of principle in relation to safeguarding reporting [text block] Disclosure of principle in relation to safeguarding reporting [text block] Disclosure of principle in relation to safeguarding reporting [text block] Disclosure of principle in relation to safeguarding reporting [text block] Disclosure of principle in relation to safeguarding reporting [text block] Disclosure of principle in relation to safeguarding reporting [text block] Disclosure of principle in relation to respecting regists of shareholders [text block] Disclosure of principle in relation to respecting regi	rgs Act 2001 s300A (1A) rps Act 2001 s300A (1AA), (1AB), (1B), rps Act 2001 s300A (1A), (1AB), (1B), rps Act 2001 s300A (1A) (ba), (1C) rps Reg 2M.3.03(1) (items 1,2,3,4.5) rps Reg 2M.3.03(1) (items 6,7,8,9 and r, Corps Reg 2M.3.03(1) (items 10, 12, 13) rps Reg 2M.3.03(1) (item 10, 12, 13) rps Reg 2M.3.03(1) (item 16), rps Act 2001 s295 (4), rps Act 2001 s295 (4), rps Act 2001 s295 (4), rps Act 2001 s295 (1A), rps Act 2001 s295 (1A), rps Act 2001 s298 (1AA) (c) A 700.21 A 700.23, ASA 700.24, ASA 700.28, ASA 703.34 RE 2405
Disclosure of remuneration propt [abstract] Disclosure of remuneration policy [text block] Disclosure of remuneration policy [text block] Disclosure of entity's performance [text block] Corps. Disclosure of entity's performance [text block] Disclosure of entity's performance [text block] Disclosure of entity's performance [text block] Disclosure of principles of compensation [text block] Disclosure of options and rights provided as compensation [text block] Disclosure of options and rights provided as compensation [text block] Disclosure of equity instruments provided or exercise of options and rights granted as compensation [text block] Disclosure of componate governance statement [text block] Disclosure of principle in relation to surface of performance and oversight [text block] Disclosure of principle in relation to surface of performance and oversight [text block] Disclosure of principle in relation to surface of performance and to add value [text block] Disclosure of principle in relation to surface of performance and to add value [text block] Disclosure of principle in relation to surface and to add value [text block] Disclosure of principle in relation to surface and to add value [text block] Disclosure of principle in relation to surface and to add value [text block] Disclosure of principle in relation to surface and to add value [text block] Disclosure of principle in relation to surface and to add value [text block] Disclosure of principle in relation to surface and to add value [text block] Disclosure of principle in relation to surface and to add value [text block] Disclosure of principle in relation to surface and to add value [text block] Disclosure of principle in relation to respecting principle intext block Disclosure of principle in relation to respecting principle intext block Disclosure of principle in relation to respecting princi	rps Act 2001 s300A (1A) rps Act 2001 s300A (1A) rps Act 2001 s300A (1A), (1aB), (1ps, Act 2001 s300A (1) (ba), (c) rps Reg 2M.3.03(1) (items 1,2,3,4.5) rps Reg 2M.3.03(1) (items 6,7,8,9 and b), Corps Reg 2M.3.03(1) (items 10,12,13) rps Reg 2M.3.03(1) (items 10,12,13) rps Reg 2M.3.03(1) (item 14) rps Reg 2M.3.03(1) (item 15) rps Reg 2M.3.03(1) (item 16), Corps g 2M.3.03(3)  K.4.1.0.3  K.GC Principle 1  K.GC Principle 2  K.GC Principle 3  K.GC Principle 4  K.GC Principle 5  K.GC Principle 6  K.GC Principle 7  K.GC Principle 7  K.GC Principle 8  rps Act 2001 s295 (4), Corp Act 2001 rps Act 2001 s298 (1AA) (c)  A. 700 A. 700.21 A. 700.21 A. 700.34 RE 2405 A. 706 A. 706.34 RE 2405 A. 706 A. 706.41 A.
Disclosure of remuneration report [abstract] Disclosure of remuneration policy [text block] Disclosure of remuneration policy [text block] Disclosure of entity's performance [text block] Corps. Disclosure of entity's performance [text block] Disclosure of entity's performance [text block] Disclosure of entity's performance [text block] Disclosure of experimentation of key management personnel [text block] Disclosure of principle of compensation [text block] Disclosure of principle of compensation [text block] Disclosure of principle of compensation [text block] Disclosure of options and rights provided as compensation [text block] Disclosure of options and rights provided as compensation [text block] Disclosure of options and rights provided as compensation [text block] Disclosure of options and rights provided as compensation [text block] Disclosure of options and rights provided as compensation [text block] Disclosure of principle in relation to surface of body and to surface and to surface and body and to surface and body and to surface	rps Act 2001 s300A (1A) rps Act 2001 s300A (1A) rps Act 2001 s300A (1A), (1aB), (1ps, Act 2001 s300A (1) (ba), (c) rps Reg 2M.3.03(1) (items 1,2,3,4.5) rps Reg 2M.3.03(1) (items 6,7,8,9 and b), Corps Reg 2M.3.03(1) (items 10,12,13) rps Reg 2M.3.03(1) (items 10,12,13) rps Reg 2M.3.03(1) (item 14) rps Reg 2M.3.03(1) (item 15) rps Reg 2M.3.03(1) (item 16), Corps g 2M.3.03(3)  K.4.1.0.3  K.GC Principle 1  K.GC Principle 2  K.GC Principle 3  K.GC Principle 4  K.GC Principle 5  K.GC Principle 6  K.GC Principle 7  K.GC Principle 7  K.GC Principle 8  rps Act 2001 s295 (4), Corp Act 2001 rps Act 2001 s298 (1AA) (c)  A. 700 A. 700.21 A. 700.21 A. 700.34 RE 2405 A. 706 A. 706.34 RE 2405 A. 706 A. 706.41 A.
Disclosure of remuneration policy (text block) Disclosure of remuneration of key management personnel and executives (text block) Disclosure of compensation of key management personnel and executives (text block) Disclosure of principles of compensation (text block) Disclosure of principles of compensation (text block) Disclosure of principles of compensation (text block) Disclosure of options and rights provided as compensation (text block) Disclosure of equity instruments provided on exercise of options and rights granted as compensation (text block) Disclosure of equity instruments provided on exercise of options and rights granted as compensation (text block) Disclosure of corporate governance statement (lastistact) Disclosure of corporate governance statement (lastistact) Disclosure of corporate governance statement (lastistact) Disclosure of principle in relation to structure of board to add valve (text block) Disclosure of principle in relation to promotion of reflect and an exponsible (text block) Disclosure of principle in relation to promotion of reflect and an exponsible (text block) Disclosure of principle in relation to availate (text) and an exponsible (text block) Disclosure of principle in relation to recogniting and management (text block) Disclosure of principle in relation to recogniting and management (text block) Disclosure of principle in relation to recogniting and management (text block) Disclosure of principle in relation to recogniting and management (text block) Disclosure of principle in relation to recogniting and management (text block) Disclosure of principle in relation to recogniting and management (text block) Disclosure of principle in relation to recogn	rps Act 2001 s300A (1A) rps Act 2001 s300A (1A) rps Act 2001 s300A (1A), (1aB), (1ps, Act 2001 s300A (1) (ba), (c) rps Reg 2M.3.03(1) (items 1,2,3,4.5) rps Reg 2M.3.03(1) (items 6,7,8,9 and b), Corps Reg 2M.3.03(1) (items 10,12,13) rps Reg 2M.3.03(1) (items 10,12,13) rps Reg 2M.3.03(1) (item 14) rps Reg 2M.3.03(1) (item 15) rps Reg 2M.3.03(1) (item 16), Corps g 2M.3.03(3)  K.4.1.0.3  K.GC Principle 1  K.GC Principle 2  K.GC Principle 3  K.GC Principle 4  K.GC Principle 5  K.GC Principle 6  K.GC Principle 7  K.GC Principle 7  K.GC Principle 8  rps Act 2001 s295 (4), Corp Act 2001 rps Act 2001 s298 (1AA) (c)  A. 700 A. 700.21 A. 700.21 A. 700.34 RE 2405 A. 706 A. 706.34 RE 2405 A. 706 A. 706.41 A.
Disclosure of remuneration policy (text block) Disclosure of remuneration policy (text block) Disclosure of remuneration policy (text block) Disclosure of entity's performance (text block) Disclosure of entity's performance (text block) Disclosure of extra performance (text block) Disclosure of extra performance (text block) Disclosure of frequence of text performance (text block) Disclosure of frequence of text performance (text block) Disclosure of frequence of principle of removementation (text block) Disclosure of options and rights provided as compensation (text block) Disclosure of options and rights provided as compensation (text block) Disclosure of principle in relation to a structure of bearing the principle of text block Disclosure of principle in relation to a structure of bearing the structure of principle in relation to percenting rights of structure of bearing the structure of principle in relation to prepare given the structure of bearing the structure of principle in relation to prepare given the structure of principle in relation to prepa	rps Act 2001 s300A (1A) rps Act 2001 s300A (1A) rps Act 2001 s300A (1A), (1aB), (1ps, Act 2001 s300A (1) (ba), (c) rps Reg 2M.3.03(1) (items 1,2,3,4.5) rps Reg 2M.3.03(1) (items 6,7,8,9 and b), Corps Reg 2M.3.03(1) (items 10,12,13) rps Reg 2M.3.03(1) (items 10,12,13) rps Reg 2M.3.03(1) (item 14) rps Reg 2M.3.03(1) (item 15) rps Reg 2M.3.03(1) (item 16), Corps g 2M.3.03(3)  K.4.1.0.3  K.GC Principle 1  K.GC Principle 2  K.GC Principle 3  K.GC Principle 4  K.GC Principle 5  K.GC Principle 6  K.GC Principle 7  K.GC Principle 7  K.GC Principle 8  rps Act 2001 s295 (4), Corp Act 2001 rps Act 2001 s298 (1AA) (c)  A. 700 A. 700.21 A. 700.21 A. 700.34 RE 2405 A. 706 A. 706.34 RE 2405 A. 706 A. 706.41 A.
Disclosure of remuneration policy (text block)   Corps.	rps Act 2001 s300A (1A) rps Act 2001 s300A (1A) rps Act 2001 s300A (1A), (1aB), (1ps, Act 2001 s300A (1) (ba), (c) rps Reg 2M.3.03(1) (items 1,2,3,4.5) rps Reg 2M.3.03(1) (items 6,7,8,9 and b), Corps Reg 2M.3.03(1) (items 10,12,13) rps Reg 2M.3.03(1) (items 10,12,13) rps Reg 2M.3.03(1) (item 14) rps Reg 2M.3.03(1) (item 15) rps Reg 2M.3.03(1) (item 16), Corps g 2M.3.03(3)  K.4.1.0.3  K.GC Principle 1  K.GC Principle 2  K.GC Principle 3  K.GC Principle 4  K.GC Principle 5  K.GC Principle 6  K.GC Principle 7  K.GC Principle 7  K.GC Principle 8  rps Act 2001 s295 (4), Corp Act 2001 rps Act 2001 s298 (1AA) (c)  A. 700 A. 700.21 A. 700.21 A. 700.34 RE 2405 A. 706 A. 706.34 RE 2405 A. 706 A. 706.41 A.
Disclosure of remuneration policy (text block) Disclosure of remuneration policy (text block) Disclosure of remuneration policy (text block) Disclosure of entity's performance (text block) Disclosure of principles or dependent personnel and executives [text block) Disclosure of principles or dependent personnel and executives [text block] Disclosure of principles or dependent personnel and executives [text block] Disclosure of principles or dependent personnel and executives [text block] Disclosure of options and rights provided as compensation [text block] Disclosure of options and rights provided as compensation [text block] Disclosure of options and rights provided as compensation [text block] Disclosure of options and rights provided as compensation [text block] Disclosure of principle in relation to lay solid foundations for management and oversight [text block] Disclosure of principle in relation to lay solid foundations for management and oversight [text block] Disclosure of principle in relation to lay solid foundations for management and oversight [text block] Disclosure of principle in relation to structure of bearing for intellection to structure of bearing for intellection to promotion of ethical and responsible decision making [text block] Disclosure of principle in relation to respecting rights of advantage (text block) Disclosure of principle in relation to respecting rights of a dark-publices [text block] Disclosure of principle in relation to respecting rights of anti-publices [text block] Disclosure of principle in relation to respecting rights of anti-publices [text block] Disclosure of principle in relation to respecting rights of anti-publices [text block] Disclosure of indigited contact on treating right in management and public relations and public rela	rps Act 2001 s300A (1A) rps Act 2001 s300A (1A) rps Act 2001 s300A (1A), (1AB), (1B), rps Act 2001 s300A (1A) (1AB), (1C) rps Reg 2M.3.03(1A) (items 1,2,3,4.5) rps Reg 2M.3.03(1) (items 6,7,8,9 and b), Corps Reg 2M.3.03(1) (items 10, 12, 13) rps Reg 2M.3.03(1) (items 10, 12, 13) rps Reg 2M.3.03(1) (item 15) rps Reg 2M.3.03(1) (item 16), Corps g 2M.3.03(1) rps Reg 2M.3.03(1) (item 16), Corps g 2M.3.03(1) rps Reg 2M.3.03(1) rps Act 2001 s295 (4), Corp Act 2001 rps
Disclosure of remuneration report [abstract]  Disclosure of remuneration policy (text block)  Disclosure of principles of compensation (text block)  Disclosure of opinion and right privated as compensation (text block)  Disclosure of opinion and right privated as compensation (text block)  Disclosure of opinion and right privated as compensation (text block)  Disclosure of opinion and right privated as compensation (text block)  Disclosure of opinion and right privated as compensation (text block)  Disclosure of opinion and right privated as compensation (text block)  Disclosure of opinion and right privated as compensation (text block)  Disclosure of opinion and right privated as compensation (text block)  Disclosure of opinion and right privated as compensation (text block)  Disclosure of opinion and right privated as compensation (text block)  Disclosure of opinion and right privated as compensation (text block)  Disclosure of opinion and right privated as compensation (text block)  Disclosure of opinion and right privated as compensation (text block)  Disclosure of opinion and right privated as compensation (text block)  Disclosure of opinion and right privated and right privated as compensation (text block)  Disclosure of opinion and right privated and right privated are compensation (text block)  Disclosure of opinion and right privated are compensation (text block)  Disclosure of opinion and right privated are compensation (text block)  Disclosure of opinion and right privated are compensation (text block)  Discl	rps Act 2001 s300A (1A) rps Act 2001 s300A (1A) rps Act 2001 s300A (1A), (1AB), (1B), rps Act 2001 s300A (1A) (1AB), (1C) rps Reg 2M.3.03(1A) (items 1,2,3,4,5) rps Reg 2M.3.03(1) (items 6,7,8,9 and b), Corps Reg 2M.3.03(1) (items 10, 12, 13) rps Reg 2M.3.03(1) (items 10, 12, 13) rps Reg 2M.3.03(1) (item 15) rps Reg 2M.3.03(1) (item 15) rps Reg 2M.3.03(1) (item 16), Corps g 2M.3.03(3)  K GCC Principle 1 K GCC Principle 2 K CGC Principle 3 K CGC Principle 4 K CGC Principle 5 K CGC Principle 5 K CGC Principle 6 K CGC Principle 7 K CGC Principle 7 K CGC Principle 8 rps Act 2001 s295 (4), Corp Act 2001 rps Act 2001 s295 (4), Corp Act 2001 C CO 98/1418 A 700 rps Act 2001 s295 (4), Corp Act 2001 A 700.21 A 700.21 A 700.34 RE 2405 A 706 A 706.34 RE 2405 A 706 A 706.41 ASA 700.41 ASA 700.41
Disclosure of remuneration report [abstract] Disclosure of remuneration policy (text block) Disclosure of remuneration policy (text block) Corps. Disclosure of remuneration policy (text block) Disclosure of remuneration policy (text block) Disclosure of compensation of key management personnel and executives (text block Disclosure of compensation of key management personnel and executives (text block Disclosure of compensation of key management personnel and executives (text block Disclosure of compensation of key management personnel and executives (text block Corpsi Disclosure of compensation of key management personnel and executives (text block Corpsi Disclosure of compliance) Disclosure of options and right provides a compensation (text block) Disclosure of options and right provides a compensation (text block) Corpsi Disclosure of options and right provides a compensation (text block) Disclosure of options and right provided as compensation (text block) Disclosure of options and right provided as compensation (text block) Disclosure of options and right provided as compensation (text block) Disclosure of options and right provided as compensation (text block) Disclosure of options and right provided as compensation (text block) Disclosure of options and right provided as compensation (text block) Disclosure of options and right provided and responsible decision making (text block) Disclosure of principle in relation to structure of board to add value (text block) Disclosure of principle in relation to particular of the provided and responsible decision making (text block) Disclosure of principle in relation to particular of the provided and responsible decision making (text block) Disclosure of principle in relation to adequate unit reporting (text block) Disclosure of principle in relation to adequate unit reporting (text block) Disclosure of principle in relation to recognizing and managing risk (text block) Disclosure of principle in relation to adequate unit reporting (text block) Disclosure of princi	rps Act 2001 s300A (1A) rps Act 2001 s300A (1A) rps Act 2001 s300A (1A), (1AB), (1B), rps Act 2001 s300A (1A) (1AB), (1C) rps Reg 2M.3.03(1A) (items 1,2,3,4.5) rps Reg 2M.3.03(1) (items 6,7,8,9 and b), Corps Reg 2M.3.03(1) (items 10, 12, 13) rps Reg 2M.3.03(1) (items 10, 12, 13) rps Reg 2M.3.03(1) (item 15) rps Reg 2M.3.03(1) (item 16), Corps g 2M.3.03(1) rps Reg 2M.3.03(1) (item 16), Corps g 2M.3.03(1) rps Reg 2M.3.03(1) rps Act 2001 s295 (4), Corp Act 2001 rps
Disclosure of remuneration report (labstract) Disclosure of remuneration policy (text block) Disclosure of early performance (text block) Disclosure of compensation (sext block) Disclosure of principles of compensation (text block) Disclosure of principles of compensation (text block) Disclosure of modifications of terms of share based payment transactions (text block) Disclosure of principles of compensation (text block) Disclosure of options and right principles and the state of th	rps Act 2001 s300A (1A) rps Act 2001 s300A (1A) rps Act 2001 s300A (1A), (1AB), (1B), rps Act 2001 s300A (1A) (1AB), (1C) rps Reg 2M.3.03(1A) (items 1,2,3,4.5) rps Reg 2M.3.03(1) (items 6,7,8,9 and b), Corps Reg 2M.3.03(1) (items 10, 12, 13) rps Reg 2M.3.03(1) (items 10, 12, 13) rps Reg 2M.3.03(1) (item 15) rps Reg 2M.3.03(1) (item 16), Corps g 2M.3.03(1) rps Reg 2M.3.03(1) (item 16), Corps g 2M.3.03(1) rps Reg 2M.3.03(1) rps Act 2001 s295 (4), Corp Act 2001 rps
bickouse of remuneration posity labstrated] Disclosure of remuneration posity latest block] Disclosure of remuneration posity (text block) Disclosure of principles of remoneration (text block) Disclosure of compensation of text pure agreement personnel and executives (text block) Disclosure of principles of remoneration (text block) Disclosure of principles of remoneration (text block) Disclosure of options and rights provided as compensation (text block) Disclosure of options and rights agreeded as compensation (text block) Disclosure of options and rights agreeded as compensation (text block) Disclosure of options and rights agreeded as compensation (text block) Disclosure of options are rights agreeded as compensation (text block) Disclosure of options are rights agreeded as compensation (text block) Disclosure of options are rights agreeded as compensation (text block) Disclosure of options are rights agreeded as compensation (text block) Disclosure of options are rights agreeded as compensation (text block) Disclosure of principle in relation to activative or blocks and disk was from the block agreed as compensation (text block) Disclosure of principle in relation to activative or blocks and disk was from the block agreed as compensation (text block) Disclosure of principle in relation to activative or blocks and valves (text block) Disclosure of principle in relation to activative or blocks and valves (text block) Disclosure of principle in relation to represent great and responsible decision making (text block) Disclosure of principle in relation to represent great and responsible decision making (text block) Disclosure of principle in relation to responsible (text block) Disclosure of principle in relation to responsible (text block) Disclosure of principle in relation to responsible (text block) Disclosure of principle in relation to responsible (text block) Discl	rps Act 2001 s300A (1A) rps Act 2001 s300A (1A) rps Act 2001 s300A (1A), (1AB), (1B), rps Act 2001 s300A (1A) (1AB), (1C) rps Reg 2M.3.03(1A) (items 1,2,3,4,5) rps Reg 2M.3.03(1) (items 6,7,8,9 and b), Corps Reg 2M.3.03(1) (items 10, 12, 13) rps Reg 2M.3.03(1) (items 10, 12, 13) rps Reg 2M.3.03(1) (item 15) rps Reg 2M.3.03(1) (item 15) rps Reg 2M.3.03(1) (item 16), Corps g 2M.3.03(3)  K GCC Principle 1 K GCC Principle 2 K CGC Principle 3 K CGC Principle 4 K CGC Principle 5 K CGC Principle 5 K CGC Principle 6 K CGC Principle 7 K CGC Principle 7 K CGC Principle 8 rps Act 2001 s295 (4), Corp Act 2001 rps Act 2001 s295 (4), Corp Act 2001 C CO 98/1418 A 700 rps Act 2001 s295 (4), Corp Act 2001 A 700.21 A 700.21 A 700.34 RE 2405 A 706 A 706.34 RE 2405 A 706 A 706.41 ASA 700.41 ASA 700.41
Disclosure of remuneration peop (latertace) Disclosure of remuneration policy (lest block) Disclosure of remy performance (lest block) Disclosure of remy performance (lest block) Disclosure of remy performance (lest block) Disclosure of principles of compensation (lest block) Disclosure of explorate governance distinction (lest block) Disclosure of principle in relation to the yould poundations for management and overlight (lest block) Disclosure of principle in relation to the yould poundations for management and overlight (lest block) Disclosure of principle in relation to the yould poundations for management and overlight (lest block) Disclosure of principle in relation to this yould poundations for management and overlight (lest block) Disclosure of principle in relation to the yould poundations for management and overlight (lest block) Disclosure of principle in relation to this yould poundations for management and overlight (lest block) Disclosure of principle in relation to the present poundations for management and overlight (lest block) Disclosure of principle in relation to the present poundations for management and overlight (lest block) Disclosure of principle in relation to the present poundations for management and overlight (lest block) Disclosure of principle in relation to the present poundations for management and overlight (lest block) Disclosure of principle in relation to the present poundations for management and ove	rps Act 2001 s300A (1A) rps Act 2001 s300A (1A) rps Act 2001 s300A (1A), (1AB), (1B), rps Act 2001 s300A (1A) (1AB), (1C) rps Reg 2M.3.03(1A) (items 1,2,3,4,5) rps Reg 2M.3.03(1) (items 6,7,8,9 and b), Corps Reg 2M.3.03(1) (items 10, 12, 13) rps Reg 2M.3.03(1) (items 10, 12, 13) rps Reg 2M.3.03(1) (item 15) rps Reg 2M.3.03(1) (item 15) rps Reg 2M.3.03(1) (item 16), Corps g 2M.3.03(3)  K GCC Principle 1 K GCC Principle 2 K CGC Principle 3 K CGC Principle 4 K CGC Principle 5 K CGC Principle 5 K CGC Principle 6 K CGC Principle 7 K CGC Principle 7 K CGC Principle 8 rps Act 2001 s295 (4), Corp Act 2001 rps Act 2001 s295 (4), Corp Act 2001 C CO 98/1418 A 700 rps Act 2001 s295 (4), Corp Act 2001 A 700.21 A 700.21 A 700.34 RE 2405 A 706 A 706.34 RE 2405 A 706 A 706.41 ASA 700.41 ASA 700.41
Disclosure of remuneration policy [lext block] Disclosure of entity performance [lext block] Disclosure of entity performance [lext block] Disclosure of principles of compensation of lext paragrament personnel and esecutives [lext block] Disclosure of principles of compensation of lext paragrament personnel and esecutives [lext block] Disclosure of modifications of terms of share bearing personnel and esecutives [lext block] Disclosure of modifications of terms of share bearing personnel and esecutives [lext block] Disclosure of modifications of terms of share bearing personnel per	rps Act 2001 s300A (1A) rps Act 2001 s300A (1A) rps Act 2001 s300A (1A), (1aB), (1ps, Act 2001 s300A (1) (ba), (c) rps Reg 2M.3.03(1) (items 1,2,3,4.5) rps Reg 2M.3.03(1) (items 6,7,8,9 and b), Corps Reg 2M.3.03(1) (items 10,12,13) rps Reg 2M.3.03(1) (items 10,12,13) rps Reg 2M.3.03(1) (item 14) rps Reg 2M.3.03(1) (item 15) rps Reg 2M.3.03(1) (item 16), Corps g 2M.3.03(3)  K.4.1.0.3  K.GC Principle 1  K.GC Principle 2  K.GC Principle 3  K.GC Principle 4  K.GC Principle 5  K.GC Principle 6  K.GC Principle 7  K.GC Principle 7  K.GC Principle 8  rps Act 2001 s295 (4), Corp Act 2001 rps Act 2001 s298 (1AA) (c)  A. 700 A. 700.21 A. 700.21 A. 700.34 RE 2405 A. 706 A. 706.34 RE 2405 A. 706 A. 706.41 A.
Disclosure of memuneration report jubstrass! Disclosure of remuneration policy [test block] Disclosure of remy paragement personnel [test block] Disclosure of remy paragement personnel [test block] Disclosure of remy paragement personnel and executives [test block] Disclosure of remy paragement personnel and executives [test block] Disclosure of remy paragement personnel and executives [test block] Disclosure of empirications of terms of stars block paragement personnel and executives [test block] Disclosure of empirications of terms of stars block paragement personnel and executives [test block] Disclosure of empirications of terms of stars block paragement personnel and executives [test block] Disclosure of empirications of terms of stars block paragement personnel personn	rps Act 2001 s300A (1A) rps Act 2001 s300A (1A) rps Act 2001 s300A (1A), (1aB), (1ps, Act 2001 s300A (1) (ba), (c) rps Reg 2M.3.03(1) (items 1,2,3,4.5) rps Reg 2M.3.03(1) (items 6,7,8,9 and b), Corps Reg 2M.3.03(1) (items 10,12,13) rps Reg 2M.3.03(1) (items 10,12,13) rps Reg 2M.3.03(1) (item 14) rps Reg 2M.3.03(1) (item 15) rps Reg 2M.3.03(1) (item 16), Corps g 2M.3.03(3)  K.4.1.0.3  K.GC Principle 1  K.GC Principle 2  K.GC Principle 3  K.GC Principle 4  K.GC Principle 5  K.GC Principle 6  K.GC Principle 7  K.GC Principle 7  K.GC Principle 8  rps Act 2001 s295 (4), Corp Act 2001 rps Act 2001 s298 (1AA) (c)  A. 700 A. 700.21 A. 700.21 A. 700.34 RE 2405 A. 706 A. 706.34 RE 2405 A. 706 A. 706.41 A.
Disclosure of remuneration postry (lext block) Disclosure of entity performance lext block) Disclosure of entity performance presented by control of the provided	rps Act 2001 s300A (1A) rps Act 2001 s300A (1A) rps Act 2001 s300A (1A), (1aB), (1ps, Act 2001 s300A (1) (ba), (c) rps Reg 2M.3.03(1) (items 1,2,3,4.5) rps Reg 2M.3.03(1) (items 6,7,8,9 and b), Corps Reg 2M.3.03(1) (items 10,12,13) rps Reg 2M.3.03(1) (items 10,12,13) rps Reg 2M.3.03(1) (item 14) rps Reg 2M.3.03(1) (item 15) rps Reg 2M.3.03(1) (item 16), Corps g 2M.3.03(3)  K.4.1.0.3  K.GC Principle 1  K.GC Principle 2  K.GC Principle 3  K.GC Principle 4  K.GC Principle 5  K.GC Principle 6  K.GC Principle 7  K.GC Principle 7  K.GC Principle 8  rps Act 2001 s295 (4), Corp Act 2001 rps Act 2001 s298 (1AA) (c)  A. 700 A. 700.21 A. 700.21 A. 700.34 RE 2405 A. 706 A. 706.34 RE 2405 A. 706 A. 706.41 A.
Disclosure of memuneration report jubotized.) Disclosure of memuneration policy [test block] Disclosure of memuneration policy [test block] Disclosure of memoneration policy [test block] Disclosure of memoneration policy [test block] Disclosure of memperation [test block] Disclosure of options and rights provided as compensation [test block] Disclosure of options and rights provided as compensation [test block] Disclosure of options and rights provided as compensation [test block] Disclosure of options and rights provided as compensation [test block] Disclosure of options and rights provided as compensation [test block] Disclosure of options and rights provided as compensation [test block] Disclosure of options and rights provided as compensation [test block] Disclosure of options are options options and rights provided as compensation [test block] Disclosure of options are provided as compensation and rights provided as compensation [test block] Disclosure of options are provided as compensation and rights provided as compensation [test block] Disclosure of options are provided as compensation and rights provided as compensation [test block] Disclosure of options provided as compensation and rights provided as compensation [test block] Disclosure of options provided as compensation and reposation [test block] Disclosure of options provided as compensation and reposation [test block] Disclosure of options provided as compensation and reposation [test block] Disclosure of options provided as compensation and reposation [test block] Disclosure of options provided as compensation [test block] Disclosure of o	rps Act 2001 s300A (1A) rps Act 2001 s300A (1A) rps Act 2001 s300A (1A), (1aB), (1ps, Act 2001 s300A (1) (ba), (c) rps Reg 2M.3.03(1) (items 1,2,3,4.5) rps Reg 2M.3.03(1) (items 6,7,8,9 and b), Corps Reg 2M.3.03(1) (items 10,12,13) rps Reg 2M.3.03(1) (items 10,12,13) rps Reg 2M.3.03(1) (item 14) rps Reg 2M.3.03(1) (item 15) rps Reg 2M.3.03(1) (item 16), Corps g 2M.3.03(3)  K.4.1.0.3  K.GC Principle 1  K.GC Principle 2  K.GC Principle 3  K.GC Principle 4  K.GC Principle 5  K.GC Principle 6  K.GC Principle 7  K.GC Principle 7  K.GC Principle 8  rps Act 2001 s295 (4), Corp Act 2001 rps Act 2001 s298 (1AA) (c)  A. 700 A. 700.21 A. 700.21 A. 700.34 RE 2405 A. 705.34 RE 2405 A. 706 A. 706.41 ASA 700.41 ASA 700.41 A. 700.4

Label	Туре	IFRS reference	Additional AU Reference	AU Reference
		IFRS 3.B67 d Disclosure, IAS 1.54 c Disclosure,	to IFRS elements	Ao Reference
Goodwill	X instant, debit	IAS 36.134 a Disclosure, IAS 36.135 a Disclosure		
Intangible assets other than goodwill	X instant, debit	IAS 1.54 c <sub>Disclosure</sub> , IAS 38.118 e <sub>Disclosure</sub>		
Investments accounted for using equity method	X instant, debit	IAS 1.54 e Disclosure, IFRS 8.24 a Disclosure, IFRS 12.B16 Disclosure		
Investments in subsidiaries, joint ventures and associates reported in separate financial statements	X instant, debit	IAS 27.10 Disclosure		
Non-current biological assets	X instant, debit	IAS 1.54 f Disclosure		
Trade and other non-current receivables	X instant, debit	IAS 1.54 h Disclosure, IAS 1.78 b Disclosure		
Non-current inventories	X instant, debit	IAS 1.54 g Disclosure		
Deferred tax assets	X instant, debit	IAS 12.81 g (i) Disclosure, IAS 1.56 Disclosure, IAS 1.54 o Disclosure		
Current tax assets, non-current	X instant, debit	IAS 1.54 n Disclosure		
Other non-current financial assets	X instant, debit	IAS 1.54 d Disclosure		
Other non-current non-financial assets	X instant, debit	IAS 1.55 Common practice		
Non-current non-cash assets pledged as collateral for which transferee has right by contract or custom to	X instant, debit	IFRS 9.3.2.23 a Disclosure, Expiry date 2023-01-		
sell or repledge collateral  Non-current reinsurance and other recoveries receivable	X instant, debit	01 IAS 39.37 a Disclosure		AASB 1023.17.6.2 (b)
Non-current deferred acquisition costs	X instant, debit			AASB 1023.17.6.2 (k)
Non-current deferred outward reinsurance expense	X instant, debit			AASB 1023.17.6 h, Common practice
Intangible assets relating to acquired insurance contracts  Reinsurer's share of life insurance contract liabilities	X instant, debit X instant, debit			AASB 1023.17.6.2 (I) AASB 1038.14.1 (b)
		IFRS 12.B10 b Example, IFRS 12.B12 b (ii) Disclosure,		AA3B 1030.14.1 (b)
Total non-current assets  Current assets [abstract]	X instant, debit	IAS 1.66 Disclosure		
Current inventories	X instant, debit	IAS 2.36 b Disclosure, IAS 1.68 Example, IAS 1.54 g Disclosure		
Trade and other current receivables	X instant, debit	IAS 1.78 b Disclosure, IAS 1.54 h Disclosure		
Current tax assets, current	X instant, debit	IAS 1.54 n <sub>Disclosure</sub>		
Current biological assets	X instant, debit	IAS 1.54 f Disclosure		
Other current financial assets	X instant, debit	IAS 1.54 d <sub>Disclosure</sub>		
Other current non-financial assets	X instant, debit	IAS 1.55 Common practice		
Cash and cash equivalents	X instant, debit	IAS 7.45 Disclosure, IAS 1.54 i Disclosure, IFRS 12.B13 a Disclosure		
Current non-cash assets pledged as collateral for which transferee has right by contract or custom to sell	V.	IFRS 9.3.2.23 a Disclosure, Expiry date 2023-01-		
or repledge collateral	^ instant, debit	01 IAS 39.37 a Disclosure		
Total current assets other than non-current assets or disposal groups classified as held for sale or as held	X instant, debit	IAS 1.66 Disclosure		
for distribution to owners  Non-current assets or disposal groups classified as held for sale or as held for distribution to owners	X instant, debit	IAS 1.54 j pisclosure		
Current reinsurance and other recoveries receivable	X instant, debit X instant, debit	J Disclosure		AASB 1023.17.6.2 (b)
Premium receivable	X instant, debit			AASB 1023.17.6.2 (j), AASB 1023. 17.6.2
Prepaid reinsurance premiums	X instant, debit X instant, debit			AASB 1023.17.6.2 (h)
Current deferred acquisition costs Current deferred outward reinsurance expense	X instant, debit X instant, debit			AASB 1023.17.6.2 (k) AASB 1023.17.6 h, Common practice
Total current assets		IFRS 12.B12 b (i) Disclosure, IAS 1.66 Disclosure,		, , , , , , , , , , , , , , , , , , , ,
Total current assets	X instant, debit	IFRS 12.B10 b Example		
		IFRS 13.93 a Disclosure, IFRS 8.23 Disclosure,		
Total assets	X instant, debit	IFRS 8.28 c Disclosure, IFRS 13.93 b Disclosure, IAS 1.55 Disclosure, IFRS 13.93 e Disclosure		
Equity and liabilities [abstract]		Disclosure, Il 110 10.30 C Disclosure		
Equity [abstract]				
Issued capital	X instant, credit	IAS 1.78 e Example		
Retained earnings	X instant, credit	IAS 1.78 e <sub>Example</sub> , IAS 1.IG6 <sub>Example</sub>		
Share premium Treasury shares	X instant, credit (X) instant, debit	IAS 1.78 e Example IAS 1.78 e Example, IAS 32.34 Disclosure		
Other equity interest	X instant, credit	IAS 1.78 e Example		
Other reserves	X instant, credit	IAS 1.78 e Example		
Total equity attributable to owners of parent	X instant, credit	IAS 1.54 r Disclosure		
Non-controlling interests	X instant, credit	IAS 1.54 q <sub>Disclosure</sub> , IFRS 10.22 <sub>Disclosure</sub> ,		
		IFRS 12.12 f Disclosure		
		IFRS 1.24 a Disclosure, IAS 1.78 e Disclosure, IAS 1.55 Disclosure, IFRS 1.32 a (i) Disclosure,		
Total equity	X instant, credit	IFRS 13.93 b Disclosure, IFRS 13.93 a Disclosure,		
		IFRS 13.93 e Disclosure		
Liabilities [abstract]				
Non-current liabilities [abstract]  Non-current provisions [abstract]				
Non-current provisions for employee benefits	X instant, credit	IAS 1.78 d Disclosure		
Other non-current provisions	X instant, credit	IAS 1.78 d Disclosure		
Total non-current provisions	X instant, credit	IAS 1.54 I Disclosure		
Trade and other non-current payables	X instant, credit	IAS 1.54 k <sub>Disclosure</sub> IAS 1.56 <sub>Disclosure</sub> , IAS 12.81 g (i) <sub>Disclosure</sub> ,		
Deferred tax liabilities	X instant, credit	IAS 1.50 Disclosure, IAS 12.01 g (I) Disclosure,		
Current tax liabilities, non-current	X instant, credit	IAS 1.54 n Disclosure		
Other non-current financial liabilities	X instant, credit	IFRS 12.B13 c Disclosure, IAS 1.54 m Disclosure		
Other non-current non-financial liabilities	X instant, credit	IAS 1.55 Common practice		
Non-current unearned premium liability Non-current outstanding claims liability	X instant, credit X instant, credit			AASB 1023.17.6.2 (c) AASB 1023.17.6.2 (a)
Non-current outstanding claims liability  Non-current unexpired risk liability	X instant, credit			AASB 1023.17.6.2 (a) AASB 1023.17.6.2 (e)
Life insurance contract liabilities	X instant, credit			AASB 1038.14.1
Life investment contract liabilities Unvested policyholder benefits liabilities	X instant, credit X instant, credit			AASB 1038.17.2 (e) AASB 1038.17.2 (e)
		IFRS 12.B10 b Example, IAS 1.69 Disclosure,		, 5.35 1030.17.2 (C)
Total non-current liabilities	X instant, credit	IFRS 12.B12 b (iv) Disclosure		
Current liabilities [abstract]				
Current provisions [abstract]  Current provisions for employee benefits	Χ.	IAS 1.78 d Disclosure		
Current provisions for employee benefits Other current provisions	X instant, credit X instant, credit	IAS 1.78 d Disclosure		
Total current provisions	X instant, credit	IAS 1.54   Disclosure		
Trade and other current payables	X instant, credit	IAS 1.54 k <sub>Disclosure</sub>		
Current tax liabilities, current	X instant, credit	IAS 1.54 n Disclosure		
Other current financial liabilities	X instant, credit	IFRS 12.B13 b Disclosure, IAS 1.54 m Disclosure		
Other current non-financial liabilities	X instant, credit X instant, credit	IAS 1.55 Common practice		AASB 1023.17.6.2 (a)
	X instant, credit			AASB 1023.17.6.2 (c)
Current outstanding claims liability Current unearned premium liability				AASB 1023.17.6.2 (e)
Current outstanding claims liability Current unearned premium liability Current unexpired risk liability	X instant, credit			AASB 1023.17.6.2 (h)
Current outstanding claims liability Current unearned premium liability Current unexpired risk liability Outwards reinsurance expense liability	X instant, credit X instant, credit	IAS 1.69 pages		
Current outstanding claims liability Current unearned premium liability Current unexpired risk liability	X instant, credit X instant, credit X instant, credit	IAS 1.69 Disclosure IFRS 5.38 Disclosure		
Current outstanding claims liability Current unearned premium liability Current unexpired risk liability Outwards reinsurance expense liability Total current liabilities other than liabilities included in disposal groups classified as held for sale Liabilities included in disposal groups classified as held for sale	X instant, credit	IAS 1.54 p <sub>Disclosure</sub> , IFRS 5.38 <sub>Disclosure</sub> IAS 1.69 <sub>Disclosure</sub> , IFRS 12.B10 b <sub>Example</sub> ,		
Current outstanding claims liability Current unearned premium liability Current unexpired risk liability Outwards reinsurance expense liability Total current liabilities other than liabilities included in disposal groups classified as held for sale	X instant, credit X instant, credit X instant, credit	IAS 1.54 p Disclosure, IFRS 5.38 Disclosure IAS 1.69 Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (iii) Disclosure		
Current outstanding claims liability Current unearmed premium liability Current unexpired risk liability Outwards reinsurance expense liability Total current liabilities other than liabilities included in disposal groups classified as held for sale Liabilities included in disposal groups classified as held for sale Total current liabilities	X instant, credit	IAS 1.54 p Disclosure, IFRS 5.38 Disclosure IAS 1.69 Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (iii) Disclosure IFRS 8.28 d Disclosure, IAS 1.55 Disclosure,		
Current outstanding claims liability Current unearned premium liability Current unexpired risk liability Outwards reinsurance expense liability Total current liabilities other than liabilities included in disposal groups classified as held for sale Liabilities included in disposal groups classified as held for sale	X instant, credit	IAS 1.54 p Disclosure, IFRS 5.38 Disclosure IAS 1.69 Disclosure, IFRS 12.810 b Example, IFRS 12.812 b (iii) Disclosure IFRS 8.28 d Disclosure, IAS 1.55 Disclosure IFRS 8.23 Disclosure, IFRS 13.93 b Disclosure,		
Current outstanding claims liability Current unearned premium liability Current unexpired risk liability Outwards reinsurance expense liability Total current liabilities other than liabilities included in disposal groups classified as held for sale Liabilities included in disposal groups classified as held for sale Total current liabilities Total liabilities	X instant, credit	IAS 1.54 p Disclosure, IFRS 5.38 Disclosure IAS 1.69 Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (iii) Disclosure IFRS 8.28 d Disclosure, IAS 1.55 Disclosure, IFRS 8.23 Disclosure, IFRS 13.93 b Disclosure, IFRS 13.93 e Disclosure, IFRS 13.93 a Disclosure		
Current outstanding claims liability Current unearned premium liability Current unexpired risk liability Outwards reinsurance expense liability Total current liabilities other than liabilities included in disposal groups classified as held for sale Liabilities included in disposal groups classified as held for sale Total current liabilities  Total liabilities  Total equity and liabilities	X instant, credit	IAS 1.54 p Disclosure, IFRS 5.38 Disclosure IAS 1.69 Disclosure, IFRS 12.810 b Example, IFRS 12.812 b (iii) Disclosure IFRS 8.28 d Disclosure, IAS 1.55 Disclosure IFRS 8.23 Disclosure, IFRS 13.93 b Disclosure,		
Current outstanding claims liability Current unearned premium liability Current unexpired risk liability Outwards reinsurance expense liability Total current liabilities other than liabilities included in disposal groups classified as held for sale Liabilities included in disposal groups classified as held for sale Total current liabilities  Total liabilities  Total liabilities  Total equity and liabilities  220000] Statement of financial position, order of liquidity atement of financial position [abstract]	X instant, credit	IAS 1.54 p Disclosure, IFRS 5.38 Disclosure IAS 1.69 Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (iii) Disclosure IFRS 8.28 d Disclosure, IAS 1.55 Disclosure, IFRS 8.23 Disclosure, IFRS 13.93 b Disclosure, IFRS 13.93 e Disclosure, IFRS 13.93 a Disclosure		
Current outstanding claims liability Current unearned premium liability Current unexpired risk liability Outwards reinsurance expense liability Total current liabilities other than liabilities included in disposal groups classified as held for sale Liabilities included in disposal groups classified as held for sale Total current liabilities  Total liabilities  Total equity and liabilities  Total equity and liabilities  attement of financial position, order of liquidity tatement of financial position [abstract]  Assets [abstract]	X instant, credit	IAS 1.54 p Disclosure IFRS 5.38 plactosure IAS 1.69 bioclosure IFRS 12.810 b Example IFRS 12.812 b (iii) Disclosure IFRS 8.28 d Disclosure, IAS 1.55 Disclosure IFRS 8.23 bioclosure, IFRS 13.93 b Disclosure IFRS 13.93 e Disclosure, IFRS 13.93 a Disclosure IFRS 13.93 c Disclosure IFRS 13.93 a Disclosure		
Current outstanding claims liability Current unearned premium liability Current unexpired its liability Outwards reinsurance expense liability Total current liabilities other than liabilities included in disposal groups classified as held for sale Liabilities included in disposal groups classified as held for sale Total current liabilities  Total liabilities  Total liabilities  Total equity and liabilities  220000] Statement of financial position, order of liquidity latement of financial position [abstract]	X instant, credit	IAS 1.54 p Disclosure, IFRS 5.38 plactosure IAS 1.69 pictosure, IFRS 12.B10 b Example, IFRS 12.B12 b (III) Disclosure IFRS 9.28 d Disclosure, IAS 1.55 Disclosure, IFRS 8.23 pactosure, IFRS 13.93 b Disclosure, IFRS 13.93 e Disclosure, IFRS 13.93 a Disclosure IAS 1.55 Disclosure IAS 1.573 e Disclosure, IAS 1.54 a Disclosure		
Current outstanding claims liability Current unearned premium liability Current unexpired risk liability Outwards reinsurance expense liability Total current liabilities other than liabilities included in disposal groups classified as held for sale Liabilities included in disposal groups classified as held for sale Total current liabilities  Total liabilities  Total lequity and liabilities  Total equity and liabilities  Assets [abstract]	X instant, credit	IAS 1.54 p Disclosure IFRS 5.38 plactosure IAS 1.69 bioclosure IFRS 12.810 b Example IFRS 12.812 b (iii) Disclosure IFRS 8.28 d Disclosure, IAS 1.55 Disclosure IFRS 8.23 bioclosure, IFRS 13.93 b Disclosure IFRS 13.93 e Disclosure, IFRS 13.93 a Disclosure IFRS 13.93 c Disclosure IFRS 13.93 a Disclosure		
Current outstanding claims liability Current unearned premium liability Current unexpired risk liability Outwards reinsurance expense liability Total current liabilities other than liabilities included in disposal groups classified as held for sale Liabilities included in disposal groups classified as held for sale Total current liabilities  Total liabilities  Total liabilities  Total equity and liabilities  220000] Statement of financial position, order of liquidity latement of financial position [abstract]  Assets [abstract] Property, plant and equipment Investment property	X instant, credit	IAS 1.54 p Dischaurer IFRS 5.38 Dischaure IAS 1.69 Dischaurer IFRS 12.B10 b Exampler IFRS 12.B12 b (iii) Dischaurer IFRS 8.28 d Dischaurer IFRS 8.28 d Dischaurer IFRS 8.23 Dischaurer IFRS 13.93 D Dischaurer IFRS 13.93 a Di		
Current outstanding claims liability Current unearned premium liability Current unexpired risk liability Outwards reinsurance expense liability Total current liabilities other than liabilities included in disposal groups classified as held for sale Liabilities included in disposal groups classified as held for sale Total current liabilities  Total liabilities  Total lequity and liabilities  Total equity and liabilities  220000] Statement of financial position, order of liquidity latement of financial position [abstract]  Assets [abstract]  Property, plant and equipment	X instant, credit	IAS 1.54 p Dischaurer IFRS 5.38 Dischaure IAS 1.69 Dischaurer IFRS 12.B10 b Exampler IFRS 12.B12 b (iii) Dischaurer IFRS 8.28 d Dischaurer IFRS 8.28 d Dischaurer IFRS 8.23 Dischaurer IFRS 13.93 e Dischaurer IFRS 13.93 a Di		

			Additional All Deference	
Label	Туре	IFRS reference	Additional AU Reference to IFRS elements	AU Reference
Other financial assets Other non-financial assets	X instant, debit X instant, debit	IAS 1.54 d Disclosure		
		IAS 1.55 Common practice Ellective 2023-01-		
Insurance contracts issued that are assets	X instant, debit	01 IFRS 17.78 a <sub>Disclosure</sub> , Effective 2023-01-		
Reinsurance contracts held that are assets	X instant, debit	Effective 2023-01-01 IAS 1.54 da Disclosure, Effective 2023-01-01 IFRS 17.78 c Disclosure		
		IAS 1.54 e Disclosure, IFRS 8.24 a Disclosure,		
Investments accounted for using equity method	X instant, debit	IFRS 12.B16 Disclosure		
Investments in subsidiaries, joint ventures and associates reported in separate financial statements  Intangible assets relating to acquired insurance contracts	X instant, debit X instant, debit	IAS 27.10 Disclosure		AASB 1023.17.6.2 (I)
Deferred acquisition costs	X instant, debit			AASB 101.60, AASB 1023. 17.6.2(k)
Deferred outward reinsurance expense Reinsurance and other recoveries receivable	X instant, debit			AASB 1023.17.6 h, Common practice
Reinsurance and other recoveries receivable	X instant, debit			AASB 1023.17.6.2 (b), (d), (f), (g), Common Practice
Reinsurer's share of life insurance contract liabilities	X instant, debit			AASB 1038.14.1 (b)
Premium receivable Prepaid reinsurance premiums	X instant, debit X instant, debit			AASB 1023.17.6.2 (j), AASB 1023. 17.6.2(i) AASB 1023.17.6.2 (h)
Biological assets	X instant, debit	IAS 1.54 f Disclosure, IAS 41.50 Disclosure,		
		IAS 41.43 Example		
Non-current assets or disposal groups classified as held for sale or as held for distribution to owners Inventories	X instant, debit X instant, debit	IAS 1.54 j Disclosure IAS 1.54 g Disclosure		
Current tax assets	X instant, debit	IAS 1.54 n Disclosure		
Deferred tax assets	X instant, debit	IAS 12.81 g (i) Disclosure, IAS 1.56 Disclosure,		
Trade and other receivables	X instant, debit	IAS 1.54 o Disclosure IAS 1.78 b Disclosure, IAS 1.54 h Disclosure		
		IAS 7.45 Disclosure, IAS 1.54 i Disclosure,		
Cash and cash equivalents	X instant, debit	IFRS 12.B13 a Disclosure		
Non-cash assets pledged as collateral for which transferee has right by contract or custom to sell or repledge	X instant, debit	IFRS 9.3.2.23 a <sub>Disclosure</sub> , Expiry date 2023-01-		
collateral		01 IAS 39.37 a Disclosure IFRS 13.93 a Disclosure, IFRS 8.23 Disclosure,		
Total assets	X instant, debit	IFRS 8.28 c Disclosure, IFRS 13.93 b Disclosure,		
		IAS 1.55 <sub>Disclosure</sub> , IFRS 13.93 e <sub>Disclosure</sub>		
Equity and liabilities [abstract] Equity [abstract]				
Issued capital	X instant, credit	IAS 1.78 e Example		
Retained earnings	X instant, credit	IAS 1.78 e Example, IAS 1.IG6 Example		
Share premium Treasury shares	X instant, credit (X) instant, debit	IAS 1.78 e Example IAS 1.78 e Example, IAS 32.34 Disclosure		
Other equity interest	X instant, credit	IAS 1.78 e Example		
Other reserves	X instant, credit	IAS 1.78 e Example		
Total equity attributable to owners of parent	X instant, credit	IAS 1.54 r Disclosure		
Non-controlling interests	X instant, credit	IAS 1.54 q Disclosure, IFRS 10.22 Disclosure, IFRS 12.12 f Disclosure		
		IFRS 1.24 a Disclosure, IAS 1.78 e Disclosure,		
Total equity	X instant, credit	IAS 1.55 Disclosure, IFRS 1.32 a (i) Disclosure,		
···· · · · · · · · · · · · · ·	nown, cross	IFRS 13.93 b Disclosure, IFRS 13.93 a Disclosure, IFRS 13.93 e Disclosure		
Liabilities [abstract]				
Trade and other payables	X instant, credit	IAS 1.54 k <sub>Disclosure</sub>		
Provisions [abstract] Provisions for employee benefits	X instant, credit	IAS 1.78 d Disclosure		
Other provisions	X instant, credit	IAS 1.78 d Disclosure, IAS 37.84 a Disclosure		
Total provisions	X instant, credit	IAS 1.54 I <sub>Disclosure</sub>		
Other financial liabilities Other non-financial liabilities	X instant, credit	IAS 1.54 m Disclosure		
	X instant, credit	IAS 1.55 Common practice EIIECLIVE ZUZ3-U1-		
Insurance contracts issued that are liabilities	X instant, credit	01 IFRS 17.78 b Disclosure, Effective 2023-01-		
Reinsurance contracts held that are liabilities	X instant, credit	01 IFRS 17.78 d <sub>Disclosure</sub> , Effective 2023-01-		
Life insurance contract liabilities	X instant, credit	01 IΔS 1 54 ma		AASB 1038.14.1
Life investment contract liabilities	X instant, credit			AASB 1038.17.2 (e)
Unvested policyholder benefits liabilities Outstanding claims liability	X instant, credit X instant, credit			AASB 1038.17.2 (e) AASB 101.60, AASB 1023. 17.6.2(a)
Unearned premium liability	X instant, credit			AASB 101.60, AASB 1023. 17.6.2(c)
Unexpired risk liability Current tax liabilities	X instant, credit	IAS 1.54 n <sub>Disclosure</sub>		AASB 101.60, AASB 1023. 17.6.2(e)
	X instant, credit	IAS 1.54 ii Disclosure IAS 1.56 Disclosure, IAS 12.81 g (i) Disclosure,		
Deferred tax liabilities	X instant, credit	IAS 1.54 o Disclosure		
Liabilities included in disposal groups classified as held for sale	X instant, credit	IAS 1.54 p Disclosure, IFRS 5.38 Disclosure		
Total liabilities	X instant, credit	IFRS 8.28 d Disclosure, IAS 1.55 Disclosure, IFRS 8.23 Disclosure, IFRS 13.93 b Disclosure,		
i otal naoniuco	rinstant, credit	IFRS 13.93 e Disclosure, IFRS 13.93 a Disclosure		
Total equity and liabilities	X instant, credit	IAS 1.55 <sub>Disclosure</sub>		
[310000] Statement of comprehensive income, profit or loss, by function of expense Profit or loss [abstract]				
Profit (loss) [abstract]				
		IFRS 12.B12 b (v) Disclosure, IFRS 8.33 a Disclosure,		
		IFRS 8.28 a Disclosure, IFRS 12.B10 b Example, IFRS 5.33 b (i) Disclosure, IFRS 8.23 a Disclosure,		
Revenue	X duration, credit	IFRS 8.34 Disclosure, IAS 1.102 Example,		
		IFRS 8.32 Disclosure, IAS 1.103 Example, IAS 1.82 a Disclosure		
		IAS 1.82 a Disclosure IAS 1.82 a Disclosure, Effective 2023-01-		
Interest revenue calculated using effective interest method	X <sub>duration, credit</sub>	01 IAS 1.82 a (i) Disclosure Effective 2023-01-		
		01 IFRS 17.106 Disclosure, Effective 2023-01-		
Insurance revenue	X duration, credit	01 IFRS 17.80 a Disclosure, Effective 2023-01-		
Cost of sales	(X) duration, debit	IAS 1.103 <sub>Disclosure</sub> , IAS 1.99 <sub>Disclosure</sub>		
Gross profit	X duration, credit	IAS 1.103 Example		
General insurance underwriting result [abstract]  Net premium revenue [abstract]				
Direct premium revenue	X duration, credit			AASB 1023.17.6.3 (a)
Inwards reinsurance premium revenue	X duration, credit			AASB 1023.17.6.3 (b)
Outward reinsurance premium expense Total net premium revenue	X duration, debit X duration, credit			AASB 1023.17.1 (a), AASB 1023.17.6.3 (f) AASB 1023.17.1
Net claims incurred [abstract]				
Claim expense Reinsurance and other recoveries revenue	X duration, debit X duration, credit			AASB 1023.17.1 (a), AASB 1023.17.6.3 AASB 1023.17.1 (a), AASB 1023.17.6.3 (c)
Net claims incurred	X duration, debit			AASB 1023.17.1 (b)
Net movement in unexpired risk liability [abstract] Gross movement in unexpired risk liability	X duration, debit			AASB 1023.17.1 (a)
Reinsurance recoveries on unexpired risk liability	X duration, credit			AASB 1023.17.6.3, Common Practice
Net movement in unexpired risk liability	X duration, debit			AASB 1023.17.6.3, Common Practice
Acquisition costs Underwriting expenses	X duration, debit X duration, debit			AASB 1023.17.6.3 (g) AASB 1023.17.1 (a)
Other underwriting expenses	X duration, debit			AASB 1023.17.1 (a), AASB 1023.17.6.3 (h)
Total underwriting result  Life insurance underwriting result [abstract]	X duration, credit			AASB 1023.17.1 (a)
Net life insurance premium revenue [abstract]				
Net life insurance premium revenue [abstract] Life insurance premium revenue	X duration, credit			AASB 1038.14.1.1 (b)
Net life insurance premium revenue [abstract] Life insurance premium revenue Outward reinsurance expense Total net life insurance premium revenue	X duration, credit X duration, debit X duration, credit			AASB 1038.14.1.1 (b) AASB 1038.14.1.4 (a) AASB 1038.14.1.1 (b)
Net life insurance premium revenue [abstract] Life insurance premium revenue Outward reinsurance expense Total net life insurance premium revenue Net life insurance claim expense [abstract]	X duration, debit X duration, credit			AASB 1038.14.1.4 (a) AASB 1038.14.1.1 (b)
Net life insurance premium revenue [abstract] Life insurance premium revenue Outward reinsurance expense Total net life insurance premium revenue	X duration, debit			AASB 1038.14.1.4 (a)

	Toma	IFRS reference	Additional AU Reference	AU Reference
Label  Reinsurance recoveries revenue	Type X duration, credit		to IFRS elements	AASB 1038.14.1.1 (b)
Net life insurance claim expense	X duration, debit			AASB 1038.14.1.1 (b) AASB 1038.14.1.1 (b)
Change in life insurance contract liabilities	X duration, debit			AASB 1038.17.2
Change in life investment contract liabilities Change in unvested policyholder benefits liabilities	X duration, debit X duration, debit			AASB 1038.17.2 AASB 1038.17.2
Change in reinsurers share of life insurance liabilities	X duration, credit			AASB 1038.17.2
Total life insurance underwriting result	X duration, credit	IAS 1.103 Example, IAS 1.102 Example,		AASB 1038.14.1.1 (b), Common practice
Other income	X duration, credit	IAS 26.35 b (iv) Disclosure		
Distribution costs	(X) duration, debit	IAS 1.103 Example, IAS 1.99 Disclosure		
Administrative expenses	(X) duration, debit	IAS 1.99 Disclosure, IAS 26.35 b (vi) Disclosure,		
	( ) duration, debit	IAS 1.103 Example IAS 1.99 Disclosure, IAS 26.35 b (vii) Disclosure,		
Other expense	(X) duration, debit	IAS 1.199 Disclosure, IAS 26.35 D (VII) Disclosure,		
Other gains (losses)	X duration, credit	IAS 1.103 Common practice, IAS 1.102 Common practice		
Insurance service expenses from insurance contracts issued	(X) duration, debit	Effective 2023-01-01 IAS 1.82 ab Disclosure, Effective		
<u> </u>		2023-01-01 IFRS 17.80 a Disclosure Effective 2023-01-01 IFRS 17.86 Disclosure Effective		
Income (expenses) from reinsurance contracts held, other than finance income (expenses)	X duration, credit	2023-01-01 IAS 1.82 ac Disclosure		
Profit (loss) from operating activities	X duration, credit	IAS 1.85 Common practice, IAS 32.IE33 Example		
Difference between carrying amount of dividends payable and carrying amount of non-cash assets distributed	X duration, credit	IFRIC 17.15 Disclosure		
Gains (losses) on net monetary position	X duration, credit	IAS 29.9 Disclosure		
Gain (loss) arising from derecognition of financial assets measured at amortised cost	X <sub>duration, credit</sub>	IAS 1.82 aa <sub>Disclosure</sub>		
Finance income	X duration, credit	IAS 1.85 Common practice		
Finance costs Impairment gain and reversal of impairment loss (impairment loss) determined in accordance with IFRS 9	(X) duration, debit (X) duration, debit	IAS 1.82 b Disclosure		
		IAS 1.82 ba Disclosure Ellective 2023-01-		
Insurance finance income (expenses) from insurance contracts issued recognised in profit or loss	X duration, credit	01 IFRS 17.80 b Disclosure, Effective 2023-01-		
Finance income (expenses) from reinsurance contracts held recognised in profit or loss	X duration, credit	Effective 2023-01-01 IFRS 17.82 Disclosure, Effective		
	and all the second	2023-01-01 IAS 1.82 bc Disclosure Effective on first application of IFRS		
Share of profit (loss) of associates and joint ventures accounted for using equity method	X duration, credit	9 IFRS 4.39M b Disclosure, IAS 1.82 c Disclosure,		
		IFRS 8.28 e Disclosure, IFRS 8.23 g Disclosure		
Other income (expense) from subsidiaries, jointly controlled entities and associates  Gains (losses) arising from difference between previous amortised cost and fair value of financial assets	X duration, credit	IAS 1.85 Common practice		
reclassified out of amortised cost into fair value through profit or loss measurement category	X <sub>duration, credit</sub>	IAS 1.82 ca <sub>Disclosure</sub>		
Cumulative gain (loss) previously recognised in other comprehensive income arising from reclassification of financial assets out of fair value through other comprehensive income into fair value through profit or loss	Υ	IAS 1.82 cb Disclosure		
measurement category	X duration, credit			
Hedging gains (losses) for hedge of group of items with offsetting risk positions	X <sub>duration, credit</sub>	IFRS 9.6.6.4 <sub>Disclosure</sub> , IFRS 7.24C b (vi) <sub>Disclosure</sub>		
Drafit (loca) before toy	ν.	IAS 1.102 Example, IFRS 8.23 Example, IFRS 5.33 b (i) Disclosure, IFRS 8.28 b Example,		
Profit (loss) before tax	X duration, credit	IAS 1.103 Example		
		IAS 12.79 Disclosure, IAS 1.82 d Disclosure,		
Tax income (expense)	(X) <sub>duration, debit</sub>	IAS 12.81 c (ii) Disclosure, IFRS 12.B13 g Disclosure,		
i ax income (expense)	(^) duration, debit	IAS 12.81 c (i) Disclosure, IFRS 8.23 h Disclosure,		
		IAS 26.35 b (viii) Disclosure IFRS 8.23 Disclosure, IAS 1.81A a Disclosure,		
Profit (loss) from continuing operations	X duration, credit	IFRS 8.28 b Disclosure, IFRS 12.B12 b (vi) Disclosure		
Profit (loss) from discontinued operations	X duration, credit	IAS 1.98 e Disclosure, IFRS 12.B12 b (vii) Disclosure,		
Profit (loss) from discontinued operations	A duration, credit	IFRS 5.33 a Disclosure, IAS 1.82 ea Disclosure		
		IAS 7.18 b Disclosure, IAS 1.81A a Disclosure, Effective on first application of IFRS 9 IFRS 4.39L e Example,		
		IFRS 8.28 b Disclosure, IAS 1.106 d (i) Disclosure,		
Profit (loss)	X <sub>duration, credit</sub>	IFRS 1.24 b Disclosure, IFRS 1.32 a (ii) Disclosure,		
		IFRS 12.B10 b Example, IFRS 8.23 Disclosure, Effective		
Durfit (lane) attributed to (about a)		2023-01-01 IFRS 17.113 b Example		
Profit (loss), attributable to [abstract]  Profit (loss), attributable to owners of parent	X duration, credit	IAS 1.81B a (ii) Disclosure		
Profit (loss), attributable to non-controlling interests	X duration, credit	IFRS 12.12 e Disclosure, IAS 1.81B a (i) Disclosure		
Earnings per share [text block]	text block	IAS 33.66 <sub>Disclosure</sub>		
Earnings per share [abstract] Earnings per share [table]	table	IAS 33.66 Disclosure		
Classes of ordinary shares [axis]	axis	IAS 33.66 Disclosure		
Ordinary shares [member]	member	IAS 1.79 a Common practice, IAS 33.66 Disclosure		
Earnings per share [line items]	[default] line items			
Basic earnings per share [abstract]				
Basic earnings (loss) per share from continuing operations  Basic earnings (loss) per share from discontinued operations	X.XX <sub>duration</sub>	IAS 33.66 Disclosure IAS 33.67 Disclosure IAS 33.68 Disclosure IAS 33.67 Disclosure		
Total basic earnings (loss) per share  Total basic earnings (loss) per share	X.XX duration	IAS 33.66 Disclosure, IAS 33.67 Disclosure		
Diluted earnings per share [abstract]				
Diluted earnings (loss) per share from continuing operations	X.XX <sub>duration</sub>	IAS 33.66 Disclosure, IAS 33.67 Disclosure		
Diluted earnings (loss) per share from discontinued operations  Total diluted earnings (loss) per share	X.XX <sub>duration</sub>	IAS 33.68 Disclosure, IAS 33.67 Disclosure IAS 33.66 Disclosure, IAS 33.67 Disclosure		
20000] Statement of comprehensive income, profit or loss, by nature of expense	duration	Disclosure Disclosure		
ofit or loss [abstract]				
Profit (loss) [abstract]		IFRS 12.B12 b (v) Disclosure, IFRS 8.33 a Disclosure,		
		IFRS 8.28 a Disclosure, IFRS 12.B10 b Example,		
Revenue	X duration, credit	IFRS 5.33 b (i) Disclosure, IFRS 8.23 a Disclosure,		
		IFRS 8.34 Disclosure, IAS 1.102 Example, IFRS 8.32 Disclosure, IAS 1.103 Example,		
		IAS 1.82 a Disclosure		
Interest revenue calculated using effective interest method	X duration, credit	IAS 1.82 a Disclosure, Effective 2023-01-		
	- v duration, credit	01 IAS 1.82 a (i) Disclosure		
Insurance revenue	X duration, credit	01 IFRS 17.106 Disclosure, Effective 2023-01-		
	outation, credit	01 IFRS 17.80 a Disclosure, Effective 2023-01-		
Other income	X duration, credit	IAS 1.103 Example, IAS 1.102 Example,		
		IAS 26.35 b (iv) Disclosure		
Increase (decrease) in inventories of finished goods and work in progress  Other work performed by entity and capitalised	(X) duration, debit X duration, credit	IAS 1.102 Example, IAS 1.99 Disclosure IAS 1.IG6 Example, IAS 1.85 Common practice		
Raw materials and consumables used	(X) duration, debit	IAS 1.102 Example, IAS 1.99 Disclosure		
Employee benefits expense	(X) duration, debit	IAS 1.102 Example, IAS 1.104 Disclosure,		
	, 0001	IAS 1.99 Disclosure IAS 1.99 Disclosure, IAS 1.102 Example,		
Depreciation and amortisation expense	(X) duration, debit	IFRS 8.23 e Disclosure, IAS 1.102 Example, IFRS 8.23 e Disclosure, IAS 1.104 Disclosure,		
		IFRS 8.28 e Disclosure, IFRS 12.B13 d Disclosure		
Reversal of impairment loss (impairment loss) recognised in profit or loss	(X) duration, debit	IAS 1.99 Disclosure		
Other expenses Other gains (losses)	(X) duration, debit X duration, credit	IAS 1.102 Example, IAS 1.99 Disclosure IAS 1.103 Common practice, IAS 1.102 Common practice		
		Effective 2023-01-01 IAS 1.82 ab Disclosure, Effective		
Insurance service expenses from insurance contracts issued	(X) duration, debit	2023-01-01 IFRS 17.80 a Disclosure		
modrance service expenses from modrance contracts issued	v	Effective 2023-01-01 IFRS 17.86 Disclosure, Effective		
Income (expenses) from reinsurance contracts held, other than finance income (expenses)	X duration credit			
Income (expenses) from reinsurance contracts held, other than finance income (expenses)	X duration, credit	2023-01-01 IAS 1.82 ac Disclosure		
Income (expenses) from reinsurance contracts held, other than finance income (expenses)  Profit (loss) from operating activities	X duration, credit	IAS 1.85 Common practice, IAS 32.IE33 Example		
Income (expenses) from reinsurance contracts held, other than finance income (expenses)  Profit (loss) from operating activities  Difference between carrying amount of dividends payable and carrying amount of non-cash assets distributed	X duration, credit	IAS 1.85 <sub>Common practice</sub> , IAS 32.IE33 <sub>Example</sub> IFRIC 17.15 <sub>Disclosure</sub>		
Income (expenses) from reinsurance contracts held, other than finance income (expenses)  Profit (loss) from operating activities	X duration, credit	IAS 1.85 Common practice, IAS 32.IE33 Example		

			Additional AU Reference	
Label	Type	IFRS reference	to IFRS elements	AU Reference
Finance costs Impairment gain and reversal of impairment loss (impairment loss) determined in accordance with IFRS 9	(X) duration, debit (X) duration, debit	IAS 1.82 b Disclosure		
Insurance finance income (expenses) from insurance contracts issued recognised in profit or loss	X duration, debit	CHECINE 2U23-U1- 01 IFRS 17.80 b <sub>Disclosure</sub> , Effective 2023-01-		
		O1 IAS 1 82 hh Effective 2023-01-01 IFRS 17.82 Disclosure: Effective		
Finance income (expenses) from reinsurance contracts held recognised in profit or loss	X <sub>duration</sub> , credit	2023-01-01 IAS 1.82 bc Disclosure		
Share of profit (loss) of associates and joint ventures accounted for using equity method	X duration, credit	Effective on first application of IFRS 9 IFRS 4.39M b Disclosure, IAS 1.82 c Disclosure,		
		IFRS 8.28 e Disclosure, IFRS 8.23 g Disclosure		
Other income (expense) from subsidiaries, jointly controlled entities and associates  Gains (losses) arising from difference between previous amortised cost and fair value of financial assets	X <sub>duration, credit</sub>	IAS 1.85 Common practice		
reclassified out of amortised cost into fair value through profit or loss measurement category  Cumulative gain (loss) previously recognised in other comprehensive income arising from reclassification of	X duration, credit	IAS 1.82 ca <sub>Disclosure</sub>		
financial assets out of fair value through other comprehensive income into fair value through profit or loss	X <sub>duration, credit</sub>	IAS 1.82 cb <sub>Disclosure</sub>		
measurement category  Hedging gains (losses) for hedge of group of items with offsetting risk positions	X duration, credit	IFRS 9.6.6.4 Disclosure, IFRS 7.24C b (vi) Disclosure		
		IAS 1.102 Example, IFRS 8.23 Example,		
Profit (loss) before tax	X <sub>duration</sub> , credit	IFRS 5.33 b (i) Disclosure, IFRS 8.28 b Example, IAS 1.103 Example		
		IAS 12.79 Disclosure, IAS 1.82 d Disclosure,		
Tax income (expense)	(X) <sub>duration, debit</sub>	IAS 12.81 c (ii) Disclosure, IFRS 12.B13 g Disclosure, IAS 12.81 c (i) Disclosure, IFRS 8.23 h Disclosure,		
		IAS 26.35 b (viii) Disclosure		
Profit (loss) from continuing operations	X <sub>duration, credit</sub>	IFRS 8.23 Disclosure, IAS 1.81A a Disclosure, IFRS 8.28 b Disclosure, IFRS 12.B12 b (vi) Disclosure		
Profit (loss) from discontinued operations	X <sub>duration, credit</sub>	IAS 1.98 e Disclosure, IFRS 12.B12 b (vii) Disclosure,		
i folit (1055) from discontinued operations	A duration, credit	IFRS 5.33 a Disclosure, IAS 1.82 ea Disclosure		
		IAS 7.18 b <sub>Disclosure</sub> , IAS 1.81A a <sub>Disclosure</sub> , Effective on first application of IFRS 9 IFRS 4.39L e <sub>Example</sub> ,		
Profit (loss)	X duration, credit	IFRS 8.28 b Disclosure, IAS 1.106 d (i) Disclosure,		
		IFRS 1.24 b Disclosure, IFRS 1.32 a (ii) Disclosure, IFRS 12.B10 b Example, IFRS 8.23 Disclosure, Effective		
		2023-01-01 IFRS 17.113 b Example		
Profit (loss), attributable to [abstract]  Profit (loss), attributable to owners of parent	X <sub>duration, credit</sub>	IAS 1.81B a (ii) Disclosure		
Profit (loss), attributable to non-controlling interests	X <sub>duration, credit</sub>	IFRS 12.12 e Disclosure, IAS 1.81B a (i) Disclosure		
Earnings per share [text block] Earnings per share [abstract]	text block	IAS 33.66 <sub>Disclosure</sub>		
Earnings per share [table]	table	IAS 33.66 <sub>Disclosure</sub>		
Classes of ordinary shares [axis]	axis member	IAS 33.66 Disclosure		
Ordinary shares [member]  Earnings per share [line items]	[default] line items	IAS 1.79 a Common practice, IAS 33.66 Disclosure		
Basic earnings per share [abstract]				
Basic earnings (loss) per share from continuing operations  Basic earnings (loss) per share from discontinued operations	X.XX <sub>duration</sub>	IAS 33.66 Disclosure, IAS 33.67 Disclosure IAS 33.68 Disclosure, IAS 33.67 Disclosure		
Total basic earnings (loss) per share	X.XX duration	IAS 33.66 Disclosure, IAS 33.67 Disclosure		
Diluted earnings per share [abstract] Diluted earnings (loss) per share from continuing operations	X.XX <sub>duration</sub>	IAS 33.66 pisclosure, IAS 33.67 pisclosure		
Diluted earnings (loss) per share from discontinued operations	X.XX <sub>duration</sub>	IAS 33.68 Disclosure, IAS 33.67 Disclosure		
Total diluted earnings (loss) per share [410000] Statement of comprehensive income, OCI components presented net of tax	X.XX <sub>duration</sub>	IAS 33.66 Disclosure IAS 33.67 Disclosure		
Statement of comprehensive income [abstract]				
		IAS 7.18 b Disclosure, IAS 1.81A a Disclosure, Effective on first application of IFRS 9 IFRS 4.39L e Example,		
		IFRS 8.28 b Disclosure, IAS 1.106 d (i) Disclosure,		
	V	IFRS 6.26 D Disclosure, IAS 1.106 U (I) Disclosure,		
Profit (loss)	X duration, credit	IFRS 1.24 b Disclosure, IFRS 1.32 a (ii) Disclosure,		
Profit (loss)	X duration, credit			
Profit (loss)  Other comprehensive income [abstract]	X duration, credit	IFRS 1.24 b Disclosure, IFRS 1.32 a (ii) Disclosure, IFRS 12.B10 b Example, IFRS 8.23 Disclosure, Effective		
Other comprehensive income [abstract]  Components of other comprehensive income that will not be reclassified to profit or loss, net of tax [abstract]		IFRS 1.24 b Discloure, IFRS 1.32 a (ii) Discloures IFRS 12.B10 b Example, IFRS 8.23 Discloure Effective 2023-01-01 IFRS 17.113 b Example		
Other comprehensive income [abstract]  Components of other comprehensive income that will not be reclassified to profit or loss, net of tax [abstract]  Other comprehensive income, net of tax, gains (losses) from investments in equity instruments	X duration, credit	IFRS 1.24 b Disclosure, IFRS 1.32 a (ii) Disclosure, IFRS 12.810 b Example, IFRS 8.23 Disclosure, Effective 2023-01-01 IFRS 17.113 b Example  IAS 1.91 a Disclosure, IAS 1.7 Disclosure		
Other comprehensive income [abstract]  Components of other comprehensive income that will not be reclassified to profit or loss, net of tax [abstract]		IFRS 1.24 b Disclosure, IFRS 1.32 a (ii) Disclosure, IFRS 12.810 b Example, IFRS 8.23 Disclosure, Effective 2023-01-01 IFRS 17.113 b Example  IAS 1.91 a Disclosure, IAS 1.7 Disclosure  IAS 1.7 Disclosure, IAS 1.91 a Disclosure		
Other comprehensive income [abstract]  Components of other comprehensive income that will not be reclassified to profit or loss, net of tax [abstract]  Other comprehensive income, net of tax, gains (losses) from investments in equity instruments  Other comprehensive income, net of tax, gains (losses) on revaluation of property, plant and equipment,	X duration, credit	IFRS 1.24 b Disclosure, IFRS 1.32 a (ii) Disclosure, IFRS 12.810 b Example, IFRS 8.23 Disclosure, Effective 2023-01-01 IFRS 17.113 b Example  IAS 1.91 a Disclosure, IAS 1.7 Disclosure		
Other comprehensive income [abstract]  Components of other comprehensive income that will not be reclassified to profit or loss, net of tax [abstract]  Other comprehensive income, net of tax, gains (losses) from investments in equity instruments  Other comprehensive income, net of tax, gains (losses) on revaluation of property, plant and equipment, right-of-use assets and intangible assets  Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans  Other comprehensive income, net of tax, exchange differences on translation, other than translation of	X duration, credit	IFRS 1.24 b Disclosure, IFRS 1.32 a (ii) Disclosure, IFRS 12.810 b Example, IFRS 8.23 Disclosure, Effective 2023-01-01 IFRS 17.113 b Example  IAS 1.91 a Disclosure, IAS 1.7 Disclosure IAS 1.7 Disclosure, IAS 1.91 a Disclosure IAS 1.7 Disclosure		
Other comprehensive income [abstract]  Components of other comprehensive income that will not be reclassified to profit or loss, net of tax [abstract]  Other comprehensive income, net of tax, gains (losses) from investments in equity instruments  Other comprehensive income, net of tax, gains (losses) on revaluation of property, plant and equipment, right-of-use assets and intangible assets  Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans  Other comprehensive income, net of tax, exchange differences on translation, other than translation of foreign operations  Other comprehensive income, net of tax, change in fair value of financial liability attributable to change in	X duration, credit X duration, credit X duration, credit X duration, credit	IFRS 1.24 b Disclosure, IFRS 1.32 a (ii) Disclosure IFRS 12.B10 b Example, IFRS 8.23 Disclosure, Effective 2023-01-01 IFRS 17.113 b Example  IAS 1.91 a Disclosure, IAS 1.7 Disclosure IAS 1.7 Disclosure, IAS 1.91 a Disclosure IAS 1.7 Disclosure, IAS 1.91 a Disclosure IAS 1.91 a Disclosure, IAS 1.91.35 b Common practice IAS 1.91 a Disclosure		
Other comprehensive income [abstract]  Components of other comprehensive income that will not be reclassified to profit or loss, net of tax [abstract]  Other comprehensive income, net of tax, gains (losses) from investments in equity instruments  Other comprehensive income, net of tax, gains (losses) on revaluation of property, plant and equipment, right-of-use assets and intangible assets  Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans  Other comprehensive income, net of tax, exchange differences on translation, other than translation of foreign operations	X duration, credit	IFRS 1.24 b Disclosure, IFRS 1.32 a (ii) Disclosure, IFRS 12.810 b Example, IFRS 8.23 Disclosure, Effective 2023-01-01 IFRS 17.113 b Example  IAS 1.91 a Disclosure, IAS 1.7 Disclosure IAS 1.7 Disclosure, IAS 1.91 a Disclosure IAS 1.91 a Disclosure, IAS 1.91 a Disclosure IAS 1.7 Disclosure, IAS 1.91 a Disclosure		
Other comprehensive income [abstract]  Components of other comprehensive income that will not be reclassified to profit or loss, net of tax [abstract]  Other comprehensive income, net of tax, gains (losses) from investments in equity instruments  Other comprehensive income, net of tax, gains (losses) on revaluation of property, plant and equipment, right-of-use assets and intangible assets  Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans  Other comprehensive income, net of tax, exchange differences on translation, other than translation of foreign operations  Other comprehensive income, net of tax, change in fair value of financial liability attributable to change in credit risk of liability  Other comprehensive income, net of tax, gains (losses) on hedging instruments that hedge investments in equity instruments	X duration, credit	IFRS 1.24 b Disclosure, IFRS 1.32 a (ii) Disclosure, IFRS 12.810 b Example, IFRS 8.23 Disclosure, Effective 2023-01-01 IFRS 17.113 b Example  IAS 1.91 a Disclosure, IAS 1.7 Disclosure IAS 1.7 Disclosure, IAS 1.91 a Disclosure IAS 1.91 a Disclosure, IAS 1.91 a Disclosure IAS 1.91 a Disclosure, IAS 1.91 a Disclosure IAS 1.7 Disclosure, IAS 1.91 a Disclosure IAS 1.7 Disclosure, IAS 1.91 a Disclosure		
Other comprehensive income [abstract]  Components of other comprehensive income that will not be reclassified to profit or loss, net of tax [abstract]  Other comprehensive income, net of tax, gains (losses) from investments in equity instruments  Other comprehensive income, net of tax, gains (losses) on revaluation of property, plant and equipment, right-of-use assets and intangible assets  Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans  Other comprehensive income, net of tax, exchange differences on translation, other than translation of foreign operations  Other comprehensive income, net of tax, change in fair value of financial liability attributable to change in credit risk of liability  Other comprehensive income, net of tax, gains (losses) on hedging instruments that hedge investments in equity instruments  Other comprehensive income, net of tax, insurance finance income (expenses) from insurance contracts	X duration, credit	IFRS 1.24 b Disclosure, IFRS 1.32 a (ii) Disclosure, IFRS 12.810 b Example, IFRS 8.23 Disclosure, Effective 2023-01-01 IFRS 17.113 b Example  IAS 1.91 a Disclosure, IAS 1.7 Disclosure IAS 1.7 Disclosure, IAS 1.91 a Disclosure IAS 1.91 a Disclosure, IAS 1.91 a Disclosure IAS 1.91 a Disclosure, IAS 1.91 a Disclosure IAS 1.7 Disclosure, IAS 1.91 a Disclosure IAS 1.91 a Disclosure, IAS 1.91 a Disclosure IAS 1.91 a Disclosure, IAS 1.91 a Disclosure Effective 2023-01-01 IAS 1.7 Disclosure, Effective 2023-01-01 IAS 1.91 a Disclosure, Effective 2023-01		
Other comprehensive income [abstract]  Components of other comprehensive income that will not be reclassified to profit or loss, net of tax [abstract]  Other comprehensive income, net of tax, gains (losses) from investments in equity instruments  Other comprehensive income, net of tax, gains (losses) on revaluation of property, plant and equipment, right-of-use assets and intangible assets  Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans  Other comprehensive income, net of tax, exchange differences on translation, other than translation of foreign operations  Other comprehensive income, net of tax, change in fair value of financial liability attributable to change in credit risk of liability  Other comprehensive income, net of tax, gains (losses) on hedging instruments that hedge investments in equity instruments  Other comprehensive income, net of tax, insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will not be reclassified to profit or loss	X duration, credit	IFRS 1.24 b Disclosure, IFRS 1.32 a (ii) Disclosure, IFRS 12.810 b Example, IFRS 8.23 Disclosure, Effective 2023-01-01 IFRS 17.113 b Example  IAS 1.91 a Disclosure, IAS 1.7 Disclosure IAS 1.7 Disclosure, IAS 1.91 a Disclosure IAS 1.7 Disclosure, IAS 1.91 a Disclosure IAS 1.91 a Disclosure, IAS 1.91 a Disclosure, Effective 2023-01-01 IAS 1.91 a Disclosure, Effective 2023-01-01 IFRS 17.90 Disclosure, Effective 2023-01-01 IFRS 17.90 Disclosure		
Other comprehensive income [abstract]  Components of other comprehensive income that will not be reclassified to profit or loss, net of tax [abstract]  Other comprehensive income, net of tax, gains (losses) from investments in equity instruments  Other comprehensive income, net of tax, gains (losses) on revaluation of property, plant and equipment, right-of-use assets and intangible assets  Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans  Other comprehensive income, net of tax, exchange differences on translation, other than translation of foreign operations  Other comprehensive income, net of tax, change in fair value of financial liability attributable to change in credit risk of liability  Other comprehensive income, net of tax, gains (losses) on hedging instruments that hedge investments in equity instruments  Other comprehensive income, net of tax, insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will not be reclassified to profit or loss  Share of other comprehensive income of associates and joint ventures accounted for using equity method that will not be reclassified to profit or loss.	X duration, credit	IFRS 1.24 b Disclosure, IFRS 1.32 a (ii) Disclosure, IFRS 12.810 b Eample, IFRS 8.23 Disclosure, Effective 2023-01-01 IFRS 17.113 b Example  IAS 1.91 a Disclosure, IAS 1.7 Disclosure IAS 1.7 Disclosure, IAS 1.91 a Disclosure IAS 1.7 Disclosure, IAS 1.91 a Disclosure IAS 1.91 a Disclosure, IAS 1.91 a Disclosure, Effective 2023-01-01 IAS 1.7 Disclosure, Effective 2023-01-01 IAS 1.7 Disclosure, IAS 1.91 a Disclosure		
Other comprehensive income [abstract]  Components of other comprehensive income that will not be reclassified to profit or loss, net of tax [abstract]  Other comprehensive income, net of tax, gains (losses) from investments in equity instruments  Other comprehensive income, net of tax, gains (losses) on revaluation of property, plant and equipment, right-of-use assets and intangible assets  Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans  Other comprehensive income, net of tax, exchange differences on translation, other than translation of foreign operations  Other comprehensive income, net of tax, change in fair value of financial liability attributable to change in credit risk of liability  Other comprehensive income, net of tax, gains (losses) on hedging instruments that hedge investments in equity instruments  Other comprehensive income, net of tax, insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will not be reclassified to profit or loss  Share of other comprehensive income of associates and joint ventures accounted for using equity method that will not be reclassified to profit or loss, net of tax  Total other comprehensive income that will not be reclassified to profit or loss, net of tax	X duration, credit	IFRS 1.24 b Disclosure, IFRS 1.32 a (ii) Disclosure, IFRS 12.810 b Example, IFRS 8.23 Disclosure, Effective 2023-01-01 IFRS 17.113 b Example  IAS 1.91 a Disclosure, IAS 1.7 Disclosure IAS 1.7 Disclosure, IAS 1.91 a Disclosure IAS 1.7 Disclosure, IAS 1.91 a Disclosure IAS 1.91 a Disclosure, IAS 1.91 a Disclosure, Effective 2023-01-01 IAS 1.91 a Disclosure, Effective 2023-01-01 IFRS 17.90 Disclosure, Effective 2023-01-01 IFRS 17.90 Disclosure		
Other comprehensive income [abstract]  Components of other comprehensive income that will not be reclassified to profit or loss, net of tax [abstract]  Other comprehensive income, net of tax, gains (losses) from investments in equity instruments  Other comprehensive income, net of tax, gains (losses) on revaluation of property, plant and equipment, right-of-use assets and intangible assets  Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans  Other comprehensive income, net of tax, exchange differences on translation, other than translation of foreign operations  Other comprehensive income, net of tax, change in fair value of financial liability attributable to change in credit risk of liability  Other comprehensive income, net of tax, gains (losses) on hedging instruments that hedge investments in equity instruments  Other comprehensive income, net of tax, insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will not be reclassified to profit or loss  Share of other comprehensive income that will not be reclassified to profit or loss, net of tax  Total other comprehensive income that will not be reclassified to profit or loss, net of tax [abstract]  Exchange differences on translation [abstract]	X duration, credit	IFRS 1.24 b Disclosure, IFRS 1.32 a (ii) Disclosure, IFRS 12.810 b Example, IFRS 8.23 Disclosure, Effective 2023-01-01 IFRS 17.113 b Example  IAS 1.91 a Disclosure, IAS 1.7 Disclosure IAS 1.7 Disclosure, IAS 1.91 a Disclosure IAS 1.7 Disclosure, IAS 1.91 a Disclosure IAS 1.91 a Disclosure, IAS 1.91 a Disclosure, Effective 2023-01-01 IAS 1.7 Disclosure, Effective 2023-01-01 IAS 1.91 a Disclosure, Effective 2023-01-01 IFRS 17.90 Disclosure IAS 1.82A Disclosure IAS 1.82A Example, IAS 1.IG6 Example		
Other comprehensive income [abstract]  Components of other comprehensive income that will not be reclassified to profit or loss, net of tax [abstract]  Other comprehensive income, net of tax, gains (losses) from investments in equity instruments  Other comprehensive income, net of tax, gains (losses) on revaluation of property, plant and equipment, right-of-use assets and intangible assets  Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans  Other comprehensive income, net of tax, exchange differences on translation, other than translation of foreign operations  Other comprehensive income, net of tax, change in fair value of financial liability attributable to change in credit risk of liability  Other comprehensive income, net of tax, gains (losses) on hedging instruments that hedge investments in equity instruments  Other comprehensive income, net of tax, insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will not be reclassified to profit or loss  Share of other comprehensive income of associates and joint ventures accounted for using equity method that will not be reclassified to profit or loss, net of tax  Total other comprehensive income that will not be reclassified to profit or loss, net of tax  Components of other comprehensive income that will not be reclassified to profit or loss, net of tax	X duration, credit	IFRS 1.24 b Disclosure, IFRS 1.32 a (ii) Disclosure, IFRS 12.810 b Eample, IFRS 8.23 Disclosure, Effective 2023-01-01 IFRS 17.113 b Example  IAS 1.91 a Disclosure, IAS 1.7 Disclosure IAS 1.7 Disclosure, IAS 1.91 a Disclosure IAS 1.7 Disclosure, IAS 1.91 a Disclosure IAS 1.91 a Disclosure, IAS 1.91 a Disclosure, Effective 2023-01-01 IAS 1.7 Disclosure, Effective 2023-01-01 IAS 1.7 Disclosure, IAS 1.91 a Disclosure		
Other comprehensive income [abstract]  Components of other comprehensive income that will not be reclassified to profit or loss, net of tax [abstract]  Other comprehensive income, net of tax, gains (losses) from investments in equity instruments  Other comprehensive income, net of tax, gains (losses) on revaluation of property, plant and equipment, right-of-use assets and intangible assets  Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans  Other comprehensive income, net of tax, exchange differences on translation, other than translation of foreign operations  Other comprehensive income, net of tax, change in fair value of financial liability attributable to change in credit risk of liability  Other comprehensive income, net of tax, gains (losses) on hedging instruments that hedge investments in equity instruments  Other comprehensive income, net of tax, insurrance finance income (expenses) from insurrance contracts issued excluded from profit or loss that will not be reclassified to profit or loss.  Share of other comprehensive income of associates and joint ventures accounted for using equity method that will not be reclassified to profit or loss, net of tax  Total other comprehensive income that will not be reclassified to profit or loss, net of tax [abstract]  Exchange differences on translation [abstract]  Gains (losses) on exchange differences on translation of foreign operations, net of tax  Other comprehensive income, net of tax, exchange differences on translation of foreign operations, net of tax	X duration, credit	IFRS 1.24 b Disclosure, IFRS 1.32 a (ii) Disclosure, IFRS 12.810 b Example, IFRS 8.23 Disclosure, Effective 2023-01-01 IFRS 17.113 b Example  IAS 1.91 a Disclosure, IAS 1.7 Disclosure IAS 1.7 Disclosure, IAS 1.91 a Disclosure IAS 1.91 a Disclosure, IAS 1.7 Disclosure, Effective 2023-01-01 IAS 1.7 Disclosure, Effective 2023-01-01 IAS 1.91 a Disclosure, Effective 2023-01-01 IFRS 17.90 Disclosure IAS 1.82A Example, IAS 1.1G6 Example  IAS 1.81 a Disclosure IAS 1.91 a Disclosure IAS 1.82A Example, IAS 1.1G6 Example		
Other comprehensive income [abstract]  Components of other comprehensive income that will not be reclassified to profit or loss, net of tax [abstract]  Other comprehensive income, net of tax, gains (losses) from investments in equity instruments  Other comprehensive income, net of tax, gains (losses) on revaluation of property, plant and equipment, right-of-use assets and intangible assets  Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans  Other comprehensive income, net of tax, exchange differences on translation, other than translation of foreign operations  Other comprehensive income, net of tax, change in fair value of financial liability attributable to change in credit risk of liability  Other comprehensive income, net of tax, gains (losses) on hedging instruments that hedge investments in equity instruments  Other comprehensive income, net of tax, insurrance finance income (expenses) from insurrance contracts issued excluded from profit or loss that will not be reclassified to profit or loss.  Share of other comprehensive income of associates and joint ventures accounted for using equity method that will not be reclassified to profit or loss, net of tax  Total other comprehensive income that will not be reclassified to profit or loss, net of tax [abstract]  Exchange differences on translation [abstract]  Gains (losses) on exchange differences on translation of foreign operations, net of tax  Other comprehensive income, net of tax, exchange differences on translation of foreign operations, net of tax  Other comprehensive income, net of tax, exchange differences on translation of foreign operations, net of tax	X duration, credit	IFRS 1.24 b Disclosure, IFRS 1.32 a (ii) Disclosure IFRS 12.B10 b Example, IFRS 8.23 Disclosure, Effective 2023-01-01 IFRS 17.113 b Example  IAS 1.91 a Disclosure, IAS 1.7 Disclosure IAS 1.7 Disclosure, IAS 1.91 a Disclosure IAS 1.91 a Disclosure, IAS 1.91 a Disclosure IAS 1.91 a Disclosure, IAS 1.91 a Disclosure IAS 1.91 a Disclosure, IAS 1.91 a Disclosure IAS 1.82A Disclosure IAS 1.82A Example, IAS 1.1G6 Example  IAS 1.91 a Disclosure		
Other comprehensive income [abstract]  Components of other comprehensive income that will not be reclassified to profit or loss, net of tax [abstract]  Other comprehensive income, net of tax, gains (losses) from investments in equity instruments  Other comprehensive income, net of tax, gains (losses) on revaluation of property, plant and equipment, right-of-use assets and intangible assets  Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans  Other comprehensive income, net of tax, exchange differences on translation, other than translation of foreign operations  Other comprehensive income, net of tax, change in fair value of financial liability attributable to change in credit risk of liability  Other comprehensive income, net of tax, gains (losses) on hedging instruments that hedge investments in equity instruments  Other comprehensive income, net of tax, insurrance finance income (expenses) from insurrance contracts issued excluded from profit or loss that will not be reclassified to profit or loss.  Share of other comprehensive income of associates and joint ventures accounted for using equity method that will not be reclassified to profit or loss, net of tax  Total other comprehensive income that will not be reclassified to profit or loss, net of tax [abstract]  Exchange differences on translation [abstract]  Gains (losses) on exchange differences on translation of foreign operations, net of tax  Other comprehensive income, net of tax, exchange differences on translation of foreign operations, net of tax	X duration, credit	IFRS 1.24 b Disclosure, IFRS 1.32 a (ii) Disclosure, IFRS 12.810 b Example, IFRS 8.23 Disclosure, Effective 2023-01-01 IFRS 17.113 b Example  IAS 1.91 a Disclosure, IAS 1.91 a Disclosure IAS 1.7 Disclosure, IAS 1.91 a Disclosure IAS 1.7 Disclosure, IAS 1.91 a Disclosure IAS 1.91 a Disclosure, IAS 1.91 a Disclosure IAS 1.92 Disclosure, IAS 1.91 a Disclosure IAS 1.92 Disclosure, IAS 1.91 a Disclosure IAS 1.92 Disclosure, IAS 1.91 a Disclosure IAS 1.91 a Disclosure, IAS 1.91 a Disclosure IAS 1.91 Disclosure, IAS 1.91 a Disclosure IAS 1.91 a Disclosure, IAS 1.91 a Disclosure IAS 1.91 a Disclosure, IAS 1.91 a Disclosure IAS 1.91 a Disclosure, IAS 1.91 a Disclosure		
Other comprehensive income [abstract]  Components of other comprehensive income that will not be reclassified to profit or loss, net of tax [abstract]  Other comprehensive income, net of tax, gains (losses) from investments in equity instruments  Other comprehensive income, net of tax, gains (losses) on revaluation of property, plant and equipment, right-of-use assets and intangible assets  Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans  Other comprehensive income, net of tax, exchange differences on translation, other than translation of foreign operations  Other comprehensive income, net of tax, change in fair value of financial liability attributable to change in credit risk of liability  Other comprehensive income, net of tax, gains (losses) on hedging instruments that hedge investments in equity instruments  Other comprehensive income, net of tax, insurrance finance income (expenses) from insurrance contracts issued excluded from profit or loss that will not be reclassified to profit or loss.  Share of other comprehensive income of associates and joint ventures accounted for using equity method that will not be reclassified to profit or loss, net of tax  Total other comprehensive income that will not be reclassified to profit or loss, net of tax [abstract]  Exchange differences on translation [abstract]  Gains (losses) on exchange differences on translation of foreign operations, net of tax  Other comprehensive income, net of tax, exchange differences on translation of foreign operations, net of tax  Other comprehensive income, net of tax, exchange differences on translation of foreign operations, net of tax	X duration, credit	IFRS 1.24 b Disclosure, IFRS 1.32 a (ii) Disclosure IFRS 12.B10 b Example, IFRS 8.23 Disclosure, Effective 2023-01-01 IFRS 17.113 b Example  IAS 1.91 a Disclosure, IAS 1.7 Disclosure IAS 1.7 Disclosure, IAS 1.91 a Disclosure IAS 1.91 a Disclosure, IAS 1.91 a Disclosure IAS 1.82A Disclosure IAS 1.82A Example, IAS 1.1G6 Example  IAS 1.91 a Disclosure		
Other comprehensive income [abstract]  Components of other comprehensive income that will not be reclassified to profit or loss, net of tax [abstract]  Other comprehensive income, net of tax, gains (losses) from investments in equity instruments  Other comprehensive income, net of tax, gains (losses) on revaluation of property, plant and equipment, right-of-use assets and intangible assets  Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans  Other comprehensive income, net of tax, exchange differences on translation, other than translation of foreign operations  Other comprehensive income, net of tax, change in fair value of financial liability attributable to change in credit risk of liability  Other comprehensive income, net of tax, gains (losses) on hedging instruments that hedge investments in equity instruments  Other comprehensive income, net of tax, insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will not be reclassified to profit or loss  Share of other comprehensive income of associates and joint ventures accounted for using equity method that will not be reclassified to profit or loss, net of tax  Components of other comprehensive income that will not be reclassified to profit or loss, net of tax  Components of other comprehensive income that will be reclassified to profit or loss, net of tax [abstract]  Exchange differences on translation [abstract]  Gains (losses) on exchange differences on translation of foreign operations, net of tax  Other comprehensive income, net of tax, exchange differences on translation of foreign operations.  Available-for-sale financial assets [abstract]	X duration, credit	IFRS 1.24 b Disclosure, IFRS 1.32 a (ii) Disclosure IFRS 12.810 b Example. IFRS 8.23 Disclosure Effective 2023-01-01 IFRS 17.113 b Example  IAS 1.91 a Disclosure, IAS 1.91 a Disclosure IAS 1.7 Disclosure, IAS 1.91 a Disclosure IAS 1.7 Disclosure, IAS 1.91 a Disclosure IAS 1.91 a Disclosure, IAS 1.91 a Disclosure IAS 1.92 Disclosure, IAS 1.91 a Disclosure IAS 1.92 Disclosure, IAS 1.91 a Disclosure IAS 1.92 Disclosure, IAS 1.91 a Disclosure IAS 1.92 Disclosure IAS 1.93 a Disclosure IAS 1.94 Disclosure IAS 1.95 a Disclosure IAS 1.95 Disclosure IAS 1.9		
Other comprehensive income [abstract]  Components of other comprehensive income that will not be reclassified to profit or loss, net of tax [abstract]  Other comprehensive income, net of tax, gains (losses) from investments in equity instruments  Other comprehensive income, net of tax, gains (losses) on revaluation of property, plant and equipment, right-of-use assets and intangible assets  Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans  Other comprehensive income, net of tax, exchange differences on translation, other than translation of foreign operations  Other comprehensive income, net of tax, change in fair value of financial liability attributable to change in credit risk of liability  Other comprehensive income, net of tax, gains (losses) on hedging instruments that hedge investments in equity instruments  Other comprehensive income, net of tax, insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will not be reclassified to profit or loss  Share of other comprehensive income of associates and joint ventures accounted for using equity method that will not be reclassified to profit or loss, net of tax  Components of other comprehensive income that will not be reclassified to profit or loss, net of tax  Components of other comprehensive income that will be reclassified to profit or loss, net of tax [abstract]  Exchange differences on translation [abstract]  Gains (losses) on exchange differences on translation of foreign operations, net of tax  Other comprehensive income, net of tax, exchange differences on translation of foreign operations.  Available-for-sale financial assets [abstract]	X duration, credit	IFRS 1.24 b Disclosure, IFRS 1.32 a (ii) Disclosure IFRS 12.B10 b Example, IFRS 8.23 Disclosure, Effective 2023-01-01 IFRS 17.113 b Example  IAS 1.91 a Disclosure, IAS 1.7 Disclosure IAS 1.7 Disclosure, IAS 1.91 a Disclosure IAS 1.91 a Disclosure, IAS 1.91 a Disclosure IAS 1.82A Disclosure IAS 1.82A Example, IAS 1.1G6 Example  IAS 1.91 a Disclosure		
Other comprehensive income [abstract]  Components of other comprehensive income that will not be reclassified to profit or loss, net of tax [abstract]  Other comprehensive income, net of tax, gains (losses) from investments in equity instruments  Other comprehensive income, net of tax, gains (losses) on revaluation of property, plant and equipment, right-of-use assets and intangible assets  Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans  Other comprehensive income, net of tax, exchange differences on translation, other than translation of foreign operations  Other comprehensive income, net of tax, change in fair value of financial liability attributable to change in credit risk of liability  Other comprehensive income, net of tax, gains (losses) on hedging instruments that hedge investments in equity instruments  Other comprehensive income, net of tax, insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will not be reclassified to profit or loss  Share of other comprehensive income of associates and joint ventures accounted for using equity method that will not be reclassified to profit or loss, net of tax  Total other comprehensive income that will not be reclassified to profit or loss, net of tax  Components of other comprehensive income that will not be reclassified to profit or loss, net of tax  Components of other comprehensive income that will be reclassified to profit or loss, net of tax  Reclassification adjustments on exchange differences on translation of foreign operations, net of tax  Other comprehensive income, net of tax, exchange differences on translation of foreign operations, net of tax  Other comprehensive income, net of tax, exchange differences on translation of foreign operations, net of tax  Other comprehensive income assets [abstract]  Gains (losses) on remeasuring available-for-sale financial assets, net of tax	X duration, credit	IFRS 1.24 b Disclosure, IFRS 1.32 a (ii) Disclosure IFRS 2.810 b Example. IFRS 8.23 Disclosure. Effective 2023-01-01 IFRS 17.113 b Example.  IAS 1.91 a Disclosure, IAS 1.91 a Disclosure IAS 1.7 Disclosure, IAS 1.91 a Disclosure IAS 1.7 Disclosure, IAS 1.91 a Disclosure IAS 1.91 a Disclosure, IAS 1.91 a Disclosure IAS 1.92 Disclosure, IAS 1.91 a Disclosure IAS 1.92 Disclosure, IAS 1.91 a Disclosure IAS 1.82A Disclosure IAS 1.82A Example, IAS 1.166 Example  EXPINY date 2023-01-01 IAS 1.91 a Disclosure Expiry date 2023-01-01 IAS 1.91 a Disclosure, Expiry date 2023-01-01 IAS 1.91 a Disclosure		
Other comprehensive income [abstract]  Components of other comprehensive income that will not be reclassified to profit or loss, net of tax [abstract]  Other comprehensive income, net of tax, gains (losses) from investments in equity instruments  Other comprehensive income, net of tax, gains (losses) on revaluation of property, plant and equipment, right-of-use assets and intangible assets  Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans  Other comprehensive income, net of tax, exchange differences on translation, other than translation of foreign operations  Other comprehensive income, net of tax, change in fair value of financial liability attributable to change in credit risk of liability  Other comprehensive income, net of tax, gains (losses) on hedging instruments that hedge investments in equity instruments  Other comprehensive income, net of tax, insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will not be reclassified to profit or loss  Share of other comprehensive income of associates and joint ventures accounted for using equity method that will not be reclassified to profit or loss, net of tax  Total other comprehensive income that will not be reclassified to profit or loss, net of tax  Components of other comprehensive income that will not be reclassified to profit or loss, net of tax  Exchange differences on translation [abstract]  Gains (losses) on exchange differences on translation of foreign operations, net of tax  Reclassification adjustments on exchange differences on translation of foreign operations, net of tax  Other comprehensive income, net of tax, exchange differences on translation of foreign operations, net of tax  Other comprehensive income, net of tax, exchange differences on translation of foreign operations, net of tax  Other comprehensive income, net of tax, exchange differences on translation of foreign operations, net of tax	X duration, credit	IFRS 1.24 b Disclosure, IFRS 1.32 a (ii) Disclosure, IFRS 1.24 b Disclosure, IFRS 1.25 Disclosure Effective 2023-01-01 IFRS 17.113 b Example  IAS 1.91 a Disclosure, IAS 1.7 Disclosure IAS 1.7 Disclosure, IAS 1.91 a Disclosure IAS 1.91 a Disclosure, IAS 1.91 a Disclosure IAS 1.92 Disclosure, IAS 1.91 a Disclosure, Effective 2023-01-01 IAS 1.91 a Disclosure, IAS 1.82A Disclosure IAS 1.82A Disclosure IAS 1.82A Disclosure IAS 1.92 Disclosure IAS 1.92 Disclosure, IAS 1.91 a Disclosure EXPITY date 2023-01-01 IAS 1.91 a Disclosure Expiry date 2023-01-01 IAS 7.20 a (ii) Disclosure Expiry date 2023-01-01 IAS 1.92 Disclosure Expiry date 2023-01-01 IAS 1.92 Disclosure, Expiry date 2023-01-01 IAS 1.92 Disclosure Expiry date 2023-01-01 IAS 1.91 Disclosure, Expiry date 2023-01-01 IAS 1.92 Disclosure, Expiry		
Other comprehensive income [abstract]  Components of other comprehensive income that will not be reclassified to profit or loss, net of tax [abstract]  Other comprehensive income, net of tax, gains (losses) from investments in equity instruments  Other comprehensive income, net of tax, gains (losses) on revaluation of property, plant and equipment, right-of-use assets and intangible assets  Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans  Other comprehensive income, net of tax, exchange differences on translation, other than translation of foreign operations  Other comprehensive income, net of tax, change in fair value of financial liability attributable to change in credit risk of liability  Other comprehensive income, net of tax, gains (losses) on hedging instruments that hedge investments in equity instruments  Other comprehensive income, net of tax, insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will not be reclassified to profit or loss  Share of other comprehensive income of associates and joint ventures accounted for using equity method that will not be reclassified to profit or loss, net of tax  Total other comprehensive income that will not be reclassified to profit or loss, net of tax  Components of other comprehensive income that will be reclassified to profit or loss, net of tax  Reclassification adjustments on exchange differences on translation of foreign operations, net of tax  Other comprehensive income, net of tax, exchange differences on translation of foreign operations, net of tax  Reclassification adjustments on exchange differences on translation of foreign operations, net of tax  Other comprehensive income, net of tax, exchange differences on translation of foreign operations.  Available-for-sale financial assets [abstract]  Gains (losses) on remeasuring available-for-sale financial assets, net of tax	X duration, credit	IFRS 1.24 b Disclosure, IFRS 1.32 a (ii) Disclosure, IFRS 2.810 b Example. IFRS 8.23 Disclosure. Effective 2023-01-01 IFRS 17.113 b Example.  IAS 1.91 a Disclosure, IAS 1.91 a Disclosure IAS 1.7 Disclosure, IAS 1.91 a Disclosure IAS 1.7 Disclosure, IAS 1.91 a Disclosure IAS 1.91 a Disclosure, IAS 1.91 a Disclosure IAS 1.92 Disclosure, IAS 1.91 a Disclosure Expiry date 2023-01-01 IAS 1.91 a Disclosure, Expiry INFS 7.20 a (iii) Disclosure, Expiry date 2023-01-01 IAS 1.91 a Disclosure, Expiry IAS 1.91 a Disclosure, IFRS 7.24C b (i) Disclosure, Expiry IFRS 7.24E a Disclosure, Expiry date 2023-01-01 IFRS 7.24E a Disclosure, Expiry date 2023-01-01 IFRS 7.24C b (i) Disclosure, Expiry date 2023-01-01 IFRS 7.24C b (ii) Disclosure, Expiry date 2023-01-01 IFRS 7.24C b (ii) Disclosure, Expiry date 2023-01-01 IFRS 7.24C b (ii) Disclosure, Expiry date 2023-01-01 IFRS 7.24C b (iii) Disclosure, Expiry date 2023-01-01 IFRS 7.24C b (iii) Disclosure, Expiry date 2023-01-01 IFRS 7.24C b (iii) Disclosure, Expiry date 2023-01-01 IFRS 7.24C b (iiii) Disclosure, Expiry date 2023-01-01 IFRS 7.24C b (iiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiii		
Other comprehensive income [abstract]  Components of other comprehensive income that will not be reclassified to profit or loss, net of tax [abstract]  Other comprehensive income, net of tax, gains (losses) from investments in equity instruments  Other comprehensive income, net of tax, gains (losses) on revaluation of property, plant and equipment, right-of-use assets and intangible assets  Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans  Other comprehensive income, net of tax, exchange differences on translation, other than translation of foreign operations  Other comprehensive income, net of tax, change in fair value of financial liability attributable to change in credit risk of liability  Other comprehensive income, net of tax, gains (losses) on hedging instruments that hedge investments in equity instruments  Other comprehensive income, net of tax, insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will not be reclassified to profit or loss  Share of other comprehensive income of associates and joint ventures accounted for using equity method that will not be reclassified to profit or loss, net of tax  Total other comprehensive income that will not be reclassified to profit or loss, net of tax  Components of other comprehensive income that will be reclassified to profit or loss, net of tax  Reclassification adjustments on exchange differences on translation of foreign operations, net of tax  Other comprehensive income, net of tax, exchange differences on translation of foreign operations, net of tax  Reclassification adjustments on exchange differences on translation of foreign operations, net of tax  Other comprehensive income, net of tax, exchange differences on translation of foreign operations.  Available-for-sale financial assets [abstract]  Gains (losses) on remeasuring available-for-sale financial assets, net of tax	X duration, credit	IFRS 1.24 b Disclosure, IFRS 1.32 a (ii) Disclosure IFRS 12.B10 b Example  IFRS 12.B10 b Example, IFRS 8.23 Disclosure, Effective 2023-01-01 IFRS 17.113 b Example  IAS 1.91 a Disclosure, IAS 1.7 Disclosure  IAS 1.7 Disclosure, IAS 1.91 a Disclosure  IAS 1.91 a Disclosure, IAS 1.91 a Disclosure  IAS 1.91 a Disclosure, IAS 1.91 a Disclosure  IAS 1.91 a Disclosure, IAS 1.91 a Disclosure  IAS 1.92 Disclosure, IAS 1.91 a Disclosure  IAS 1.93 Disclosure, IAS 1.91 a Disclosure  IAS 1.94 Disclosure, IAS 1.96 Example  IAS 1.95 Disclosure  IAS 1.91 a Disclosure  Expiry date 2023-01-01 IAS 1.91 a Disclosure, Expiry date 2023-01-01 I		
Other comprehensive income [abstract]  Components of other comprehensive income that will not be reclassified to profit or loss, net of tax [abstract]  Other comprehensive income, net of tax, gains (losses) from investments in equity instruments  Other comprehensive income, net of tax, gains (losses) on revaluation of property, plant and equipment, right-of-use assets and intangible assets  Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans  Other comprehensive income, net of tax, exchange differences on translation, other than translation of foreign operations  Other comprehensive income, net of tax, change in fair value of financial liability attributable to change in credit risk of liability  Other comprehensive income, net of tax, gains (losses) on hedging instruments that hedge investments in equity instruments  Other comprehensive income, net of tax, insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will not be reclassified to profit or loss  Share of other comprehensive income of associates and joint ventures accounted for using equity method that will not be reclassified to profit or loss, net of tax  Total other comprehensive income that will not be reclassified to profit or loss, net of tax  Components of other comprehensive income that will not be reclassified to profit or loss, net of tax  Exchange differences on translation [abstract]  Gains (losses) on exchange differences on translation of foreign operations, net of tax  Other comprehensive income, net of tax, exchange differences on translation of foreign operations, net of tax  Other comprehensive income, net of tax, exchange differences on translation of foreign operations, net of tax  Other comprehensive income, net of tax, available-for-sale financial assets, net of tax  Reclassification adjustments on available-for-sale financial assets, net of tax  Other comprehensive income that will be reclassified to profit or fax	X duration, credit	IFRS 1.24 b Disclosure, IFRS 1.32 a (ii) Disclosure, IFRS 12.810 b Example. IFRS 8.23 Disclosure. Effective 2023-01-01 IFRS 17.113 b Example.  IAS 1.91 a Disclosure, IAS 1.91 a Disclosure IAS 1.7 Disclosure, IAS 1.91 a Disclosure IAS 1.91 a Disclosure, IAS 1.91 a Disclosure IAS 1.92 a Disclosure, IAS 1.94 a Disclosure, Effective 2023-01-01 IAS 1.91 a Disclosure IAS 1.82A Example, IAS 1.1G6 Example IAS 1.92 Disclosure, IAS 1.91 a Disclosure IAS 1.91 a Disclosure, IAS 1.91 a Disclosure Expiry date 2023-01-01 IAS 1.91 a Disclosure, Expiry date 2023-01-01 IAS 1.91 a Disclosure Expiry date 2023-01-01 IAS 1.91 a Disclosure, Expiry date 2023-01-01 IFRS 7.24C a Disclosure, EFRS 7.24C b (iv) Disclosure, IFRS 7.24C a Disclosure, IFRS 7.24C b (iv) Disclosure, IFRS 7		
Other comprehensive income [abstract]  Components of other comprehensive income that will not be reclassified to profit or loss, net of tax [abstract]  Other comprehensive income, net of tax, gains (losses) from investments in equity instruments  Other comprehensive income, net of tax, gains (losses) on revaluation of property, plant and equipment, right-of-use assets and intangible assets.  Other comprehensive income, net of tax, exchange differences on translation, other than translation of foreign operations  Other comprehensive income, net of tax, exchange differences on translation, other than translation of toreign operations  Other comprehensive income, net of tax, change in fair value of financial liability attributable to change in credit risk of liability  Other comprehensive income, net of tax, gains (losses) on hedging instruments that hedge investments in equity instruments  Other comprehensive income, net of tax, insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will not be reclassified to profit or loss.  Share of other comprehensive income of associates and joint ventures accounted for using equity method that will not be reclassified to profit or loss, net of tax  Total other comprehensive income that will not be reclassified to profit or loss, net of tax [abstract]  Exchange differences on translation [abstract]  Gains (losses) on exchange differences on translation of foreign operations, net of tax  Reclassification adjustments on exchange differences on translation of foreign operations, net of tax  Other comprehensive income, net of tax, exchange differences on translation of foreign operations.  Available-for-sale financial assets [abstract]  Gains (losses) on remeasuring available-for-sale financial assets, net of tax  Reclassification adjustments on available-for-sale financial assets, net of tax  Amounts removed from equity and included in carrying amount of non-financial asset (liability) whose acquisition or incurrence was hedged hig	X duration, credit	IFRS 1.24 b Disclosure, IFRS 1.32 a (ii) Disclosure IFRS 12.810 b Example, IFRS 8.23 Disclosure, Effective 2023-01-01 IFRS 17.113 b Example  IAS 1.91 a Disclosure, IAS 1.7 Disclosure IAS 1.7 Disclosure, IAS 1.91 a Disclosure IAS 1.91 a Disclosure, IAS 1.91 a Disclosure IAS 1.92 Disclosure IAS 1.93 Disclosure IAS 1.94 Disclosure IAS 1.94 Disclosure IAS 1.95 Disclosure IAS 1.95 Disclosure IAS 1.96 Disclosure IAS 1.97 Disclosure IAS 1.98 Disclosure IAS 1.99 Disclosure IAS 1.91 a Disclosure Expiry date 2023-01-01 IAS 1.91 a Disclosure Expiry date 2023-01-01 IAS 1.91 a Disclosure, Expiry IAS 1.92 Disclosure Expiry date 2023-01-01 IAS 1.91 a Disclosure, Expiry IAS 1.91 a Disclosure Expiry date 2023-01-01 IAS 1.91 a Disclosure, Expiry IAS 1.91 a Disclosure Expiry date 2023-01-01 IAS 1.91 a Disclosure, Expiry IAS 1.92 Disclosure Expiry date 2023-01-01 IAS 1.91 a Disclosure, Expiry IAS 1.92 Disclosure IAS 1.92 Disclosure IAS 1.92 Disclosure IAS 1.93 Disclosure IAS 1.94 Disclosure IAS 1.95 Disclosure IAS 1.95 Disclosure IAS 1.95 Disclosure Expiry date 2023-01-01 IAS 1.95 Disclosure		
Other comprehensive income [abstract]  Components of other comprehensive income that will not be reclassified to profit or loss, net of tax [abstract]  Other comprehensive income, net of tax, gains (losses) from investments in equity instruments  Other comprehensive income, net of tax, gains (losses) on revaluation of property, plant and equipment, right-of-use assets and intangible assets  Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans  Other comprehensive income, net of tax, exchange differences on translation, other than translation of foreign operations  Other comprehensive income, net of tax, change in fair value of financial liability attributable to change in credit risk of liability  Other comprehensive income, net of tax, gains (losses) on hedging instruments that hedge investments in equity instruments  Other comprehensive income, net of tax, gains (losses) on hedging instruments that hedge investments in equity instruments  Other comprehensive income, net of tax, insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will not be reclassified to profit or loss.  Share of other comprehensive income of associates and joint ventures accounted for using equity method that will not be reclassified to profit or loss, net of tax  Total other comprehensive income that will not be reclassified to profit or loss, net of tax  Components of other comprehensive income that will be reclassified to profit or loss, net of tax [abstract]  Exchange differences on translation of foreign operations, net of tax  Reclassification adjustments on exchange differences on translation of foreign operations, net of tax  Reclassification adjustments on exchange differences on translation of foreign operations.  Available-for-sale financial assets [abstract]  Gains (losses) on remeasuring available-for-sale financial assets, net of tax  Reclassification adjustments on cash flow hedges, net of tax  Amounts removed from equity and inclu	X duration, credit	IFRS 1.24 b Disclosure, IFRS 1.32 a (ii) Disclosure IFRS 12.810 b Example  IFRS 12.810 b Example  IAS 1.91 a Disclosure, IAS 1.7 Disclosure IAS 1.7 Disclosure, IAS 1.91 a Disclosure IAS 1.91 a Disclosure, IAS 1.7 Disclosure, Effective 2023-01-01 IAS 1.7 Disclosure IAS 1.82A Disclosure IAS 1.82A Example, IAS 1.1G6 Example  IAS 1.91 a Disclosure Expiry date 2023-01-01 IAS 1.91 a Disclosure Expiry date 2023-01-01 IAS 1.91 a Disclosure Expiry date 2023-01-01 IAS 1.91 a Disclosure IAS 1.92 Disclosure Expiry date 2023-01-01 IAS 1.91 a Disclosure, Expiry date 2023-01-01 IAS 1.92 Disclosure, IAS 1.93 Disclosure, IAS 1.94 Disclosure, IAS 1.95 Disclosure		
Other comprehensive income [abstract]  Components of other comprehensive income that will not be reclassified to profit or loss, net of tax [abstract]  Other comprehensive income, net of tax, gains (losses) from investments in equity instruments  Other comprehensive income, net of tax, gains (losses) on revaluation of property, plant and equipment, right-of-use assets and intangible assets  Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans  Other comprehensive income, net of tax, change differences on translation, other than translation of foreign operations  Other comprehensive income, net of tax, change in fair value of financial liability attributable to change in credit risk of liability  Other comprehensive income, net of tax, gains (losses) on hedging instruments that hedge investments in equity instruments  Other comprehensive income, net of tax, insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will not be reclassified to profit or loss  Share of other comprehensive income of associates and joint ventures accounted for using equity method that will not be reclassified to profit or loss, net of tax  Components of other comprehensive income that will not be reclassified to profit or loss, net of tax  Components of other comprehensive income that will be reclassified to profit or loss, net of tax [abstract]  Gains (losses) on exchange differences on translation of foreign operations, net of tax  Reclassification adjustments on exchange differences on translation of foreign operations, net of tax  Reclassification adjustments on available-for-sale financial assets, net of tax  Reclassification adjustments on available-for-sale financial assets, net of tax  Reclassification adjustments on ash flow hedges, net of tax  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  Amounts	X duration, credit	IFRS 1.24 b Disclosure, IFRS 1.32 a (ii) Disclosure, Effective 2023-01-01 IFRS 17.113 b Example  IAS 1.91 a Disclosure, IAS 1.7 Disclosure IAS 1.7 Disclosure, IAS 1.91 a Disclosure IAS 1.91 a Disclosure, IAS 1.91 a Disclosure IAS 1.92 Disclosure IAS 1.93 Disclosure IAS 1.94 Disclosure IAS 1.94 Disclosure IAS 1.95 Disclosure IAS 1.91 a Disclosure IAS 1.91 a Disclosure IAS 1.92 Disclosure IAS 1.93 Disclosure IAS 1.94 Disclosure IAS 1.95 Disclosure IAS 1.96 Disclosure IAS 1.97 Disclosure IAS 1.98 Disclosure IAS 1.99 Disclosure		
Other comprehensive income [abstract]  Components of other comprehensive income that will not be reclassified to profit or loss, net of tax [abstract]  Other comprehensive income, net of tax, gains (losses) from investments in equity instruments  Other comprehensive income, net of tax, gains (losses) on revaluation of property, plant and equipment, right-of-use assets and intangible assets  Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans  Other comprehensive income, net of tax, exchange differences on translation, other than translation of foreign operations  Other comprehensive income, net of tax, change in fair value of financial liability attributable to change in credit risk of liability  Other comprehensive income, net of tax, gains (losses) on hedging instruments that hedge investments in equity instruments  Other comprehensive income, net of tax, gains (losses) on hedging instruments that hedge investments in equity instruments  Other comprehensive income, net of tax, insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will not be reclassified to profit or loss.  Share of other comprehensive income of associates and joint ventures accounted for using equity method that will not be reclassified to profit or loss, net of tax  Total other comprehensive income that will not be reclassified to profit or loss, net of tax  Components of other comprehensive income that will be reclassified to profit or loss, net of tax [abstract]  Exchange differences on translation of foreign operations, net of tax  Reclassification adjustments on exchange differences on translation of foreign operations, net of tax  Reclassification adjustments on exchange differences on translation of foreign operations.  Available-for-sale financial assets [abstract]  Gains (losses) on remeasuring available-for-sale financial assets, net of tax  Reclassification adjustments on cash flow hedges, net of tax  Amounts removed from equity and inclu	X duration, credit	IFRS 1.24 b Disclosure, IFRS 1.32 a (ii) Disclosure; IFRS 12.810 b Example. IFRS 8.23 Disclosure. Effective 2023-01-01 IFRS 17.113 b Example.  IAS 1.91 a Disclosure, IAS 1.91 a Disclosure IAS 1.7 Disclosure, IAS 1.91 a Disclosure IAS 1.7 Disclosure, IAS 1.91 a Disclosure IAS 1.7 Disclosure, IAS 1.91 a Disclosure IAS 1.91 a Disclosure, IAS 1.91 a Disclosure IAS 1.92 Disclosure, IAS 1.93 Disclosure, Effective 2023-01-01 IAS 1.7 Disclosure IAS 1.82A Disclosure IAS 1.82A Disclosure IAS 1.82A Disclosure, IAS 1.91 a Disclosure IAS 1.92 Disclosure, IAS 1.91 a Disclosure IAS 1.92 Disclosure, IAS 1.91 a Disclosure Expiry date 2023-01-01 IAS 1.91 a Disclosure IFRS 7.24E a Disclosure, Expiry date 2023-01-01 IFRS 7.24E a Disclosure, Expiry date 2023-01-01 IFRS 7.24E a Disclosure, IFRS 7.24C b (iv) Disclosure IFRS 7.24E a Disclosure, IFRS 7.24C b Disclosure Expiry date 2023-01-01 IFRS 7.23 e Disclosure Expiry date 2023-01-01 IFRS 7.24E a Disclosure, IFRS 7.24E a Disclosure, IFRS 7.24E a Disclosure, IFRS 7.24C b (iv) Disclosure Expiry date 2023-01-01 IFRS 7.24E a Disclosure, IFRS 7.24E b Disclosure, IFRS 7.24E a Disclosure, IFRS 7.2		
Other comprehensive income [abstract]  Components of other comprehensive income that will not be reclassified to profit or loss, net of tax [abstract]  Other comprehensive income, net of tax, gains (losses) from investments in equity instruments  Other comprehensive income, net of tax, gains (losses) on revaluation of property, plant and equipment, right-of-use assets and intangible assets  Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans  Other comprehensive income, net of tax, change differences on translation, other than translation of foreign operations  Other comprehensive income, net of tax, change in fair value of financial liability attributable to change in credit risk of liability  Other comprehensive income, net of tax, gains (losses) on hedging instruments that hedge investments in equity instruments  Other comprehensive income, net of tax, insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will not be reclassified to profit or loss  Share of other comprehensive income of associates and joint ventures accounted for using equity method that will not be reclassified to profit or loss, net of tax  Components of other comprehensive income that will not be reclassified to profit or loss, net of tax  Components of other comprehensive income that will be reclassified to profit or loss, net of tax [abstract]  Gains (losses) on exchange differences on translation of foreign operations, net of tax  Reclassification adjustments on exchange differences on translation of foreign operations, net of tax  Reclassification adjustments on available-for-sale financial assets, net of tax  Reclassification adjustments on available-for-sale financial assets, net of tax  Reclassification adjustments on ash flow hedges, net of tax  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  Amounts	X duration, credit	IFRS 1.24 b Disclosure, IFRS 1.32 a (ii) Disclosure, Effective 2023-01-01 IFRS 17.113 b Example  IAS 1.91 a Disclosure, IAS 1.7 Disclosure IAS 1.7 Disclosure, IAS 1.91 a Disclosure IAS 1.91 a Disclosure, IAS 1.91 a Disclosure IAS 1.92 Disclosure IAS 1.93 Disclosure IAS 1.94 Disclosure IAS 1.94 Disclosure IAS 1.95 Disclosure IAS 1.91 a Disclosure IAS 1.91 a Disclosure IAS 1.92 Disclosure IAS 1.93 Disclosure IAS 1.94 Disclosure IAS 1.95 Disclosure IAS 1.96 Disclosure IAS 1.97 Disclosure IAS 1.98 Disclosure IAS 1.99 Disclosure		
Other comprehensive income [abstract]  Components of other comprehensive income that will not be reclassified to profit or loss, net of tax [abstract]  Other comprehensive income, net of tax, gains (losses) from investments in equity instruments  Other comprehensive income, net of tax, gains (losses) on revaluation of property, plant and equipment, right-of-use assets and intangible assets  Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans  Other comprehensive income, net of tax, change differences on translation, other than translation of foreign operations  Other comprehensive income, net of tax, change in fair value of financial liability attributable to change in credit risk of liability  Other comprehensive income, net of tax, gains (losses) on hedging instruments that hedge investments in equity instruments  Other comprehensive income, net of tax, insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will not be reclassified to profit or loss  Share of other comprehensive income of associates and joint ventures accounted for using equity method that will not be reclassified to profit or loss, net of tax  Components of other comprehensive income that will not be reclassified to profit or loss, net of tax  Components of other comprehensive income that will be reclassified to profit or loss, net of tax [abstract]  Gains (losses) on exchange differences on translation of foreign operations, net of tax  Reclassification adjustments on exchange differences on translation of foreign operations, net of tax  Reclassification adjustments on available-for-sale financial assets, net of tax  Reclassification adjustments on available-for-sale financial assets, net of tax  Reclassification adjustments on ash flow hedges, net of tax  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  Amounts	X duration, credit	IFRS 1.24 b Disclosure, IFRS 1.32 a (ii) Disclosure; IFRS 12.810 b Example. IFRS 8.23 Disclosure. Effective 2023-01-01 IFRS 17.113 b Example.  IAS 1.91 a Disclosure, IAS 1.91 a Disclosure IAS 1.7 Disclosure, IAS 1.91 a Disclosure IAS 1.7 Disclosure, IAS 1.91 a Disclosure IAS 1.7 Disclosure, IAS 1.91 a Disclosure IAS 1.91 a Disclosure, IAS 1.91 a Disclosure IAS 1.92 Disclosure, IAS 1.93 Disclosure, Effective 2023-01-01 IAS 1.93 Disclosure IAS 1.82A Disclosure IAS 1.82A Disclosure IAS 1.82A Disclosure IAS 1.91 a Disclosure Expiry date 2023-01-01 IAS 1.91 a Disclosure IFRS 7.24E a Disclosure, Expiry date 2023-01-01 IFRS 7.24C b (iv) Disclosure IFRS 7.24E a Disclosure, IFRS 7.24C b (iv) Disclosure Expiry date 2023-01-01 IFRS 7.23 c Disclosure Expiry date 2023-01-01 IFRS 7.23 c Disclosure IFRS 7.24E a Disclosure, IFRS 7.24E a Disclosure		
Other comprehensive income [abstract]  Components of other comprehensive income, net of tax, gains (losses) from investments in equity instruments  Other comprehensive income, net of tax, gains (losses) nor revaluation of property, plant and equipment, right-of-use assets and intangible assets  Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans  Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans  Other comprehensive income, net of tax, exchange differences on translation, other than translation of foreign operations  Other comprehensive income, net of tax, change in fair value of financial liability attributable to change in credit risk of liability  Other comprehensive income, net of tax, gains (losses) on hedging instruments that hedge investments in equity instruments  Other comprehensive income, net of tax, gains (losses) on hedging instruments that hedge investments in equity instruments  Other comprehensive income, net of tax, insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will not be reclassified to profit or loss  Share of other comprehensive income of associates and joint ventures accounted for using equity method that will not be reclassified to profit or loss, net of tax  Total other comprehensive income that will not be reclassified to profit or loss, net of tax  Components of other comprehensive income that will be reclassified to profit or loss, net of tax (abstract)  Gains (losses) on exchange differences on translation of foreign operations, net of tax (abstract)  Gains (losses) on exchange differences on translation of foreign operations, net of tax  Other comprehensive income, net of tax, exchange differences on translation of foreign operations.  Reclassification adjustments on exahange differences on translation of foreign operations.  Reclassification adjustments on each flow hedges, net of tax  Amounts removed from equity and included in carry	X duration, credit	IFRS 1.24 b Disclosure, IFRS 1.32 a (ii) Disclosure IFRS 12.810 b Example. IFRS 8.23 Disclosure, Effective 2023-01-01 IFRS 17.113 b Example.  IAS 1.91 a Disclosure, IAS 1.91 a Disclosure IAS 1.7 Disclosure, IAS 1.91 a Disclosure IAS 1.7 Disclosure, IAS 1.91 a Disclosure IAS 1.7 Disclosure, IAS 1.91 a Disclosure IAS 1.91 a Disclosure, IAS 1.91 a Disclosure IAS 1.92 Disclosure IAS 1.93 Disclosure IAS 1.94 Disclosure IAS 1.94 Disclosure IAS 1.95 Disclosure IAS 1.95 Disclosure IAS 1.96 Disclosure IAS 1.97 Disclosure IAS 1.98 Disclosure IAS 1.99 Disclosure IAS 1.91 a Disclosure IFRS 7.24C b (ii) Disclosure IFRS 7.24C b (iii) Disclosure IAS 1.91 a Disclosure IAS 1.92 bisclosure IAS 1.92 bisclosure IAS 1.93 a Disclosure IAS 1.94 bisclosure IAS 1.95 bisclosure I		
Other comprehensive income [abstract]  Components of other comprehensive income that will not be reclassified to profit or loss, net of tax [abstract]  Other comprehensive income, net of tax, gains (losses) from investments in equity instruments  Other comprehensive income, net of tax, gains (losses) on revaluation of property, plant and equipment, right-of-use assets and intangible assets  Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans  Other comprehensive income, net of tax, exchange differences on translation, other than translation of foreign operations  Other comprehensive income, net of tax, change in fair value of financial liability attributable to change in credit risk of liability  Other comprehensive income, net of tax, gains (losses) on hedging instruments that hedge investments in equity instruments  Other comprehensive income, net of tax, insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will not be reclassified to profit or loss  Share of other comprehensive income of associates and joint ventures accounted for using equity method that will not be reclassified to profit or loss, net of tax.  Total other comprehensive income that will not be reclassified to profit or loss, net of tax.  Components of other comprehensive income that will be reclassified to profit or loss, net of tax.  Components of other comprehensive income that will be reclassified to profit or loss, net of tax.  Components of other comprehensive income that will be reclassified to profit or loss, net of tax.  Components of other comprehensive income that will be reclassified to profit or loss, net of tax.  Reclassification adjustments on exchange differences on translation of foreign operations, net of tax.  Other comprehensive income, net of tax, exchange differences on translation of foreign operations.  Available-for-sale financial assets [liability] whose acquisition or incurrence was hedged highly probable forecast transact	X duration, credit	IFRS 1.24 b Disclosure, IFRS 1.32 a (ii) Disclosure IFRS 12.B10 b Example  IFRS 12.B10 b Example, IFRS 8.23 Disclosure Effective 2023-01-01 IFRS 17.113 b Example  IAS 1.91 a Disclosure, IAS 1.91 a Disclosure  IAS 1.7 Disclosure, IAS 1.91 a Disclosure  IAS 1.7 Disclosure, IAS 1.91 a Disclosure  IAS 1.91 a Disclosure, IAS 1.91 a Disclosure  Effective 2023-01-01 IAS 1.7 Disclosure, Effective 2023-01-01 IFRS 17.90 Disclosure  IAS 1.82A Disclosure  IAS 1.82A Example, IAS 1.IG6 Example  IAS 1.91 a Disclosure  IAS 1.92 Disclosure  IAS 1.93 Disclosure  IAS 1.94 Disclosure  IAS 1.95 Disclosure  IAS 1.96 Disclosure  Expiry date 2023-01-01 IAS 1.91 a Disclosure  IAS 1.91 a Disclosure  IAS 1.92 Disclosure  IAS 1.93 Disclosure  IAS 1.94 a Disclosure  IAS 1.95 Disclosure  IAS 1.96 Disclosure  IAS 1.97 Disclosure  IAS 1.98 Disclosure  IAS 1.99 Disclosure  IAS 1.91 a Disclosure  IAS 1.91 a Disclosure  Expiry date 2023-01-01 IAS 1.7 Disclosure  IAS 1.91 a Disclosure  IAS 1.92 Disclosure  IAS 1.93 Disclosure  IAS 1.94 Disclosure  IAS 1.94 Disclosure  IAS 1.95 Disclosure  IAS 1.96 Disclosure  IAS 1.96 Disclosure  IAS 1.97 Disclosure  IAS 1.98 Disclosure  IAS 1.99 Disclos		
Other comprehensive income [abstract]  Components of other comprehensive income, net of tax, gains (losses) from investments in equity instruments  Other comprehensive income, net of tax, gains (losses) nor revaluation of property, plant and equipment, right-of-use assets and intangible assets  Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans  Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans  Other comprehensive income, net of tax, exchange differences on translation, other than translation of foreign operations  Other comprehensive income, net of tax, change in fair value of financial liability attributable to change in credit risk of liability  Other comprehensive income, net of tax, gains (losses) on hedging instruments that hedge investments in equity instruments  Other comprehensive income, net of tax, gains (losses) on hedging instruments that hedge investments in equity instruments  Other comprehensive income, net of tax, insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will not be reclassified to profit or loss  Share of other comprehensive income of associates and joint ventures accounted for using equity method that will not be reclassified to profit or loss, net of tax  Total other comprehensive income that will not be reclassified to profit or loss, net of tax  Components of other comprehensive income that will be reclassified to profit or loss, net of tax (abstract)  Gains (losses) on exchange differences on translation of foreign operations, net of tax (abstract)  Gains (losses) on exchange differences on translation of foreign operations, net of tax  Other comprehensive income, net of tax, exchange differences on translation of foreign operations.  Reclassification adjustments on exahange differences on translation of foreign operations.  Reclassification adjustments on each flow hedges, net of tax  Amounts removed from equity and included in carry	X duration, credit	IFRS 1.24 b Disclosure, IFRS 1.32 a (ii) Disclosure IFRS 12.810 b Example. IFRS 8.23 Disclosure, Effective 2023-01-01 IFRS 17.113 b Example.  IAS 1.91 a Disclosure, IAS 1.91 a Disclosure IAS 1.7 Disclosure, IAS 1.91 a Disclosure IAS 1.7 Disclosure, IAS 1.91 a Disclosure IAS 1.7 Disclosure, IAS 1.91 a Disclosure IAS 1.91 a Disclosure, IAS 1.91 a Disclosure IAS 1.92 Disclosure IAS 1.93 Disclosure IAS 1.94 Disclosure IAS 1.94 Disclosure IAS 1.95 Disclosure IAS 1.95 Disclosure IAS 1.96 Disclosure IAS 1.97 Disclosure IAS 1.98 Disclosure IAS 1.99 Disclosure IAS 1.91 a Disclosure IFRS 7.24C b (ii) Disclosure IFRS 7.24C b (iii) Disclosure IAS 1.91 a Disclosure IAS 1.92 bisclosure IAS 1.92 bisclosure IAS 1.93 a Disclosure IAS 1.94 bisclosure IAS 1.95 bisclosure I		
Other comprehensive income [abstract]  Components of other comprehensive income that will not be reclassified to profit or loss, net of tax [abstract]  Other comprehensive income, net of tax, gains (losses) from investments in equity instruments  Other comprehensive income, net of tax, gains (losses) on revaluation of property, plant and equipment, right-of-use assets and intangible assets  Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans  Other comprehensive income, net of tax, exchange differences on translation, other than translation of foreign operations  Other comprehensive income, net of tax, change in fair value of financial liability attributable to change in credit risk of liability  Other comprehensive income, net of tax, gains (losses) on hedging instruments that hedge investments in equity instruments  Other comprehensive income, net of tax, gains (losses) on hedging instruments that hedge investments in equity instruments  Other comprehensive income, net of tax, insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will not be reclassified to profit or loss.  Share of other comprehensive income of associates and joint ventures accounted for using equity method that will not be reclassified to profit or loss, net of tax.  Total other comprehensive income that will not be reclassified to profit or loss, net of tax.  Components of other comprehensive income that will not be reclassified to profit or loss, net of tax [abstract]  Exchange differences on translation [abstract]  Gains (losses) on exchange differences on translation of foreign operations, net of tax  Reclassification adjustments on exchange differences on translation of foreign operations, net of tax  Reclassification adjustments on exchange differences on translation of foreign operations.  Available-for-sale financial assets [abstract]  Gains (losses) on cash flow hedges, net of tax  Reclassification adjustments on exash flow hedges, net of	X duration, credit	IFRS 1.24 b Disclosure, IFRS 1.32 a (ii) Disclosure, IFRS 12.810 b Example. IFRS 8.23 Disclosure, Effective 2023-01-01 IFRS 17.113 b Example.  IAS 1.91 a Disclosure, IAS 1.91 a Disclosure IAS 1.7 Disclosure, IAS 1.91 a Disclosure IAS 1.7 Disclosure, IAS 1.91 a Disclosure IAS 1.7 Disclosure, IAS 1.91 a Disclosure IAS 1.91 a Disclosure, IAS 1.91 a Disclosure IAS 1.92 Disclosure IAS 1.82A Example, IAS 1.1G6 Example  IAS 1.92 Disclosure, IAS 1.1G6 Example  Expiry date 2023-01-01 IAS 1.91 a Disclosure IFRS 7.24E a Disclosure Expiry date 2023-01- 01 IFRS 7.23 C Disclosure Expiry date 2023-01-01 IFRS 7.24C b (ii) Disclosure Expiry date 2023-01-01 IFRS 7.24C b (ii) Disclosure Expiry date 2023-01-01 IFRS 7.24C b (ii) Disclosure IFRS 9.6.5.13 a Disclosure IFRS 9.6.5.14 Disclosure IFRS 9.6.5.13 a Disclosure		

Label	Туре	IFRS reference	Additional AU Reference	AU Reference
Reclassification adjustments on change in value of time value of options, net of tax	(X) <sub>duration, debit</sub>	IAS 1.92 <sub>Disclosure</sub>	to IFRS elements	No Reference
Other comprehensive income, net of tax, change in value of time value of options  Change in value of forward elements of forward contracts [abstract]	X <sub>duration, credit</sub>	IAS 1.91 a <sub>Disclosure</sub> , IAS 1.7 <sub>Disclosure</sub>		
Gains (losses) on change in value of forward elements of forward contracts, net of tax necrassincation adjustments on change in value or forward elements or forward contracts, net or	X duration, credit (X) duration, debit	IAS 1.91 a Disclosure IAS 1.92 Disclosure		
Other comprehensive income, net of tax, change in value of forward elements of forward contracts		IAS 1.91 a Disclosure, IAS 1.7 Disclosure		
Change in value of foreign currency basis spreads [abstract] Gains (losses) on change in value of foreign currency basis spreads, net of tax	X duration, credit	IAS 1.91 a Disclosure		
Reclassification adjustments on change in value of foreign currency basis spreads, net of tax Other comprehensive income, net of tax, change in value of foreign currency basis spreads	(X) duration, debit X duration, credit	IAS 1.92 <sub>Disclosure</sub> IAS 1.7 <sub>Disclosure</sub> , IAS 1.91 a <sub>Disclosure</sub>		
Financial assets measured at fair value through other comprehensive income [abstract]  Gains (losses) on financial assets measured at fair value through other comprehensive income, net of				
tax  Reclassification adjustments on financial assets measured at fair value through other comprehensive	X duration, credit	IAS 1.91 a <sub>Disclosure</sub>		
income, net of tax  Amounts removed from equity and adjusted against fair value of financial assets on reclassification out	(X) <sub>duration, debit</sub>	IAS 1.92 <sub>Disclosure</sub>		
of fair value through other comprehensive income measurement category, net of tax  Other comprehensive income, net of tax, financial assets measured at fair value through other	(X) duration, debit	IFRS 9.5.6.5 Disclosure		
comprehensive income   comprehensive income	X duration, credit	IAS 1.7 Disclosure, IAS 1.91 a Disclosure		
[abstract]		F#		
Insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will be reclassified to profit or loss, net of tax	X <sub>duration, credit</sub>	Effective 2023-01-01 IFRS 17.90 Disclosure, Effective 2023-01-01 IAS 1.91 a Disclosure, Effective 2023-01-		
·		01 IFRS 17.80 b Disclosure		
Reclassification adjustments on insurance finance income (expenses) from insurance contracts issued excluded from profit or loss, net of tax	(X) <sub>duration, debit</sub>	01 IFRS 17.91 a Disclosure, Effective 2023-01- 01 IAS 1.92 Disclosure, Effective 2023-01-		
Other comprehensive income, net of tax, insurance finance income (expenses) from insurance		O1 IFRS 17 R135 a Effective 2023-01-01 IAS 1.7 Disclosure, Effective		
contracts issued excluded from profit or loss that will be reclassified to profit or loss	X duration, credit	2023-01-01 IAS 1.91 a <sub>Disclosure</sub> , Effective 2023-01- 01 IFRS 17.90 <sub>Disclosure</sub>		
Finance income (expenses) from reinsurance contracts held excluded from profit or loss [abstract]		Effective 2023-01-01 IFRS 17.82 Disclosure. Effective		
Finance income (expenses) from reinsurance contracts held excluded from profit or loss, net of tax	X <sub>duration, credit</sub>	2023-01-01 IAS 1.91 a Disclosure, Effective 2023-01-		
		01 IFRS 17.90 Disclosure Effective 2023-01-		
Reclassification adjustments on finance income (expenses) from reinsurance contracts held excluded	(X) <sub>duration, debit</sub>	01 IFRS 17.B135 a <sub>Disclosure</sub> , Effective 2023-01- 01 IAS 1.92 <sub>Disclosure</sub> , Effective 2023-01-		
from profit or loss, net of tax	Johnson, Georg	01 IFRS 17.91 a <sub>Disclosure</sub> , Effective 2023-01- 01 IFRS 17.82 <sub>Disclosure</sub>		
		Effective 2023-01-01 IAS 1.91 a Disclosure, Effective		
Other comprehensive income, net of tax, finance income (expenses) from reinsurance contracts held excluded from profit or loss	X <sub>duration, credit</sub>	2023-01-01 IFRS 17.90 Disclosure, Effective 2023-01-01 IFRS 17.82 Disclosure, Effective 2023-01-		
Share of other comprehensive income of associates and joint ventures accounted for using equity method		01 IAS 1.7 Disclosure		
that will be reclassified to profit or loss, net of tax	X duration, credit	IAS 1.82A <sub>Disclosure</sub> IAS 1.82A <sub>Example</sub> , IAS 1.IG6 <sub>Example</sub>		
Total other comprehensive income that will be reclassified to profit or loss, net of tax  Total other comprehensive income	X duration, credit	IAS 1.106 d (ii) Disclosure, IAS 1.91 a Disclosure,		
Total differ comprehensive mounts	duration, credit	IFRS 12.B12 b (viii) Disclosure, IAS 1.81A b Disclosure IFRS 12.B10 b Example, IFRS 1.24 b Disclosure,		
Total comprehensive income	X <sub>duration, credit</sub>	IFRS 1.32 a (ii) Disclosure, IFRS 12.B12 b (ix) Disclosure, IAS 1.106 a Disclosure, IAS 1.81A c Disclosure		
Comprehensive income attributable to [abstract]				
Comprehensive income, attributable to owners of parent  Comprehensive income, attributable to non-controlling interests	X duration, credit	IAS 1.81B b (ii) Disclosure, IAS 1.106 a Disclosure IAS 1.81B b (i) Disclosure, IAS 1.106 a Disclosure		
[420000] Statement of comprehensive income, OCI components presented before tax Statement of comprehensive income [abstract]				
Profit (loss)	X duration, credit	IAS 7.18 b Dackbaure, IAS 1.814 a Dackbaure Effective on first application of IFRS 9 IFRS 4.39 Le Euangle: IFRS 9.28 b Dackbaure, IAS 1.106 d (i) Dackbaure IFRS 1.24 b Dackbaure, IFRS 1.32 a (ii) Dackbaure IFRS 1.2810 b Earnipe, IFRS 8.28 b Dackbaure, IFRS 1.30 a (iii) Dackbaure, IFRS 1.30 a (iii) Dackbaure, IFRS 1.30 b Earnipe IFRS 8.30 b Earnipe		
Other comprehensive income [abstract]				
Components of other comprehensive income that will not be reclassified to profit or loss, before tax [abstract]		IAS 1.91 b <sub>Disclosure</sub> , IAS 1.7 <sub>Disclosure</sub> ,		
Other comprehensive income, before tax, gains (losses) from investments in equity instruments	X <sub>duration, credit</sub>	IFRS 7.20 a (vii) Disclosure		
Other comprehensive income, before tax, gains (losses) on revaluation of property, plant and equipment, right-of-use assets and intangible assets	X <sub>duration</sub> , credit	IAS 1.7 Disclosure, IAS 1.91 b Disclosure		
Other comprehensive income, before tax, gains (losses) on remeasurements of defined benefit plans	X <sub>duration, credit</sub>	IAS 1.91 b <sub>Disclosure</sub> , IAS 1.7 <sub>Disclosure</sub> , IAS 19.135 b <sub>Common practice</sub>		
Other comprehensive income, before tax, exchange differences on translation, other than translation of foreign operations	X <sub>duration, credit</sub>	IAS 1.91 b <sub>Disclosure</sub>		
Other comprehensive income, before tax, change in fair value of financial liability attributable to change in credit risk of liability	X <sub>duration, credit</sub>	IAS 1.7 <sub>Disclosure</sub> , IAS 1.91 b <sub>Disclosure</sub>		
	X <sub>duration, credit</sub>	IAS 1.91 b Disclosure, IAS 1.7 Disclosure		
Other comprehensive income, before tax, insurance finance income (expenses) from insurance contracts	X duration, credit	Effective 2023-01-01 IAS 1.91 b Disclosure, Effective 2023-01-01 IFRS 17.90 Disclosure, Effective 2023-01-		
issued excluded from profit or loss that will not be reclassified to profit or loss	ouration, credit	01 IAS 1.7 <sub>Disclosure</sub> Effective 2023-01-		
Share of other comprehensive income of associates and joint ventures accounted for using equity method that will not be reclassified to profit or loss, before tax	X duration, credit	IAS 1.82A <sub>Disclosure</sub>		
Total other comprehensive income that will not be reclassified to profit or loss, before tax Components of other comprehensive income that will be reclassified to profit or loss, before tax [abstract]	X duration, credit	IAS 1.82A Common practice, IAS 1.IG6 Common practice		
Exchange differences on translation [abstract] Gains (losses) on exchange differences on translation of foreign operations, before tax	X duration, credit	IAS 1.91 b <sub>Disclosure</sub>		
Reclassification adjustments on exchange differences on translation of foreign operations, before tax  Other comprehensive income, before tax, exchange differences on translation of foreign operations	(X) duration, debit  X duration, credit	IAS 1.92 Disclosure, IAS 21.48 Disclosure IAS 1.7 Disclosure, IAS 1.91 b Disclosure		
Other comprehensive income, before tax, exchange differences on translation of foreign operations  Available-for-sale financial assets [abstract]	duration, credit			
Gains (losses) on remeasuring available-for-sale financial assets, before tax	X <sub>duration, credit</sub>	Expiry date 2023-01-01 IAS 1.91 b Disclosure, Expiry date 2023-01-01 IFRS 7.20 a (ii) Disclosure		
Reclassification adjustments on available-for-sale financial assets, before tax	(X) <sub>duration, debit</sub>	Expiry date 2023-01- 01 IFRS 7.20 a (ii) Disclosure, Expiry date 2023-01-		
	January, Georg	01 IAS 1.92 Disclosure		
		Expiry date 2023-01-01 IAS 1.7 Expiry		
Other comprehensive income, before tax, available-for-sale financial assets	X duration, credit	Expiry date 2023-01-01 IAS 1.7 Disclosure, Expiry date 2023-01-01 IAS 1.91 b Disclosure		
Cash flow hedges [abstract]		date 2023-01-01 IAS 1.91 b Disclosure  IAS 1.91 b Disclosure, Expiry date 2023-01-		
Cash flow hedges [abstract] Gains (losses) on cash flow hedges, before tax	X duration, credit	date 2023-01-01 IAS 1.91 b Disclosure		
Cash flow hedges [abstract] Gains (losses) on cash flow hedges, before tax  Reclassification adjustments on cash flow hedges, before tax	X duration, credit (X) duration, debit	date 2023-01-01 IAS 1.91 b <sub>Disclosure</sub> IAS 1.91 b <sub>Disclosure</sub> , Expiry date 2023-01- 01 IFRS 7.23 c <sub>Disclosure</sub> Expiry date 2023-01- 01 IFRS 7.23 d <sub>Disclosure</sub>		
Cash flow hedges [abstract]  Gains (losses) on cash flow hedges, before tax  Reclassification adjustments on cash flow hedges, before tax  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, credit (X) duration, debit (X) duration, debit	date 2023-01-01 IAS 1.91 b <sub>Disclosure</sub> IAS 1.91 b <sub>Disclosure</sub> , Expiry date 2023-01- 01 IFRS 7.23 c <sub>Disclosure</sub> IAS 1.92 <sub>Disclosure</sub> Expiry date 2023-01- 01 IFRS 7.23 d <sub>Disclosure</sub> Expiry date 2023-01-01 IFRS 7.23 e <sub>Disclosure</sub>		
Cash flow hedges [abstract]  Gains (losses) on cash flow hedges, before tax  Reclassification adjustments on cash flow hedges, before tax  Amounts removed from equity and included in carrying amount of non-financial asset (liability) whose	X duration, credit (X) duration, debit	date 2023-01-01 IAS 1.91 b Disclosure  IAS 1.91 b Disclosure, Expiry date 2023-01- 01 IFRS 7.23 c Disclosure IAS 1.92 Disclosure Expiry date 2023-01- 01 IFRS 7.23 d Disclosure Expiry date 2023-01-01 IFRS 7.23 e Disclosure IAS 1.91 b Disclosure, IAS 1.7 Disclosure		
Cash flow hedges [abstract] Gains (losses) on cash flow hedges, before tax  Reclassification adjustments on cash flow hedges, before tax  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 Other comprehensive income, before tax, cash flow hedges	X duration, credit (X) duration, debit (X) duration, debit	date 2023-01-01 IAS 1.91 b <sub>Disclosure</sub> IAS 1.91 b <sub>Disclosure</sub> , Expiry date 2023-01- 01 IFRS 7.23 c <sub>Disclosure</sub> IAS 1.92 <sub>Disclosure</sub> Expiry date 2023-01- 01 IFRS 7.23 d <sub>Disclosure</sub> Expiry date 2023-01-01 IFRS 7.23 e <sub>Disclosure</sub>		
Cash flow hedges [abstract] Gains (losses) on cash flow hedges, before tax  Reclassification adjustments on cash flow hedges, before tax  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 Other comprehensive income, before tax, cash flow hedges Hedges of net investment in foreign operations [abstract]	X duration, credit (X) duration, debit (X) duration, debit X duration, credit	date 2023-01-01 IAS 1.91 b Disclosure  IAS 1.91 b Disclosure, Expiry date 2023-01- 01 IFRS 7.23 c Disclosure IAS 1.92 Disclosure Expiry date 2023-01- 01 IFRS 7.23 d Disclosure Expiry date 2023-01-01 IFRS 7.23 e Disclosure  Expiry date 2023-01-01 IFRS 7.23 e Disclosure IAS 1.91 b Disclosure, IAS 1.7 Disclosure  IAS 39.102 a Disclosure, IAS 1.91 b Disclosure IFRS 9.6.5.13 a Disclosure IAS 1.92 Disclosure, IAS 1.91 b Disclosure IAS 1.92 Disclosure, IAS 1.92 Disclosure		
Cash flow hedges [abstract]  Gains (losses) on cash flow hedges, before tax  Reclassification adjustments on cash flow hedges, before tax  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  Other comprehensive income, before tax, cash flow hedges  Hedges of net investment in foreign operations [abstract]  Gains (losses) on hedges of net investments in foreign operations, before tax	X duration, credit (X) duration, debit (X) duration, debit X duration, credit X duration, credit	date 2023-01-01 IAS 1.91 b Disclosure  IAS 1.91 b Disclosure, Expiry date 2023-01- 01 IFRS 7.23 c Disclosure IAS 1.92 Disclosure Expiry date 2023-01- 01 IFRS 7.23 d Disclosure Expiry date 2023-01-01 IFRS 7.23 e Disclosure Expiry date 2023-01-01 IFRS 7.23 e Disclosure IAS 1.91 b Disclosure, IAS 1.7 Disclosure IAS 3.9.102 a Disclosure, IAS 1.91 b Disclosure IFRS 9.6.5.13 a Disclosure IAS 1.92 Disclosure IAS 3.9.102 a Disclosure		
Cash flow hedges [abstract] Gains (losses) on cash flow hedges, before tax  Reclassification adjustments on cash flow hedges, before tax  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 Other comprehensive income, before tax, cash flow hedges  Hedges of net investment in foreign operations [abstract]  Gains (losses) on hedges of net investments in foreign operations, before tax  Reclassification adjustments on hedges of net investments in foreign operations, before tax  Other comprehensive income, before tax, hedges of net investments in foreign operations Cost of hedging [abstract]	X duration, credit (X) duration, debit (X) duration, debit X duration, credit X duration, credit (X) duration, credit (X) duration, debit	date 2023-01-01 IAS 1.91 b Disclosure  IAS 1.91 b Disclosure, Expiry date 2023-01- 01 IFRS 7.23 c Disclosure IAS 1.92 Disclosure Expiry date 2023-01- 01 IFRS 7.23 d Disclosure Expiry date 2023-01-01 IFRS 7.23 e Disclosure IAS 1.91 b Disclosure, IAS 1.7 Disclosure IAS 3.9102 a Disclosure, IAS 1.91 b Disclosure IFRS 9.6.5.13 a Disclosure IFRS 9.6.5.13 a Disclosure IFRS 9.6.5.14 Disclosure IFRS 9.6.5.14 Disclosure		
Cash flow hedges [abstract]  Gains (losses) on cash flow hedges, before tax  Reclassification adjustments on cash flow hedges, before tax  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  Other comprehensive income, before tax, cash flow hedges  Hedges of net investment in foreign operations [abstract]  Gains (losses) on hedges of net investments in foreign operations, before tax  Reclassification adjustments on hedges of net investments in foreign operations, before tax  Other comprehensive income, before tax, hedges of net investments in foreign operations	X duration, credit (X) duration, debit (X) duration, debit X duration, credit X duration, credit (X) duration, credit (X) duration, debit	date 2023-01-01 IAS 1.91 b Disclosure  IAS 1.91 b Disclosure, Expiry date 2023-01- 01 IFRS 7.23 c Disclosure IAS 1.92 Disclosure Expiry date 2023-01- 01 IFRS 7.23 d Disclosure Expiry date 2023-01-01 IFRS 7.23 e Disclosure Expiry date 2023-01-01 IFRS 7.23 e Disclosure IAS 1.91 b Disclosure, IAS 1.7 Disclosure IAS 3.9.102 a Disclosure, IAS 1.91 b Disclosure IFRS 9.6.5.13 a Disclosure IAS 1.92 Disclosure IAS 3.9.102 a Disclosure		

			Additional AU Reference	
Label	Туре	IFRS reference	to IFRS elements	AU Reference
Other comprehensive income, before tax, change in value of time value of options  Change in value of forward elements of forward contracts [abstract]	X duration, credit	IAS 1.7 <sub>Disclosure</sub> , IAS 1.91 b <sub>Disclosure</sub>		
Gains (losses) on change in value of forward elements of forward contracts, before tax necrassincation adjustments on change in value or forward elements or forward contracts, before	X duration, credit (X) duration, debit	IAS 1.91 b Disclosure		
Other comprehensive income, before tax, change in value of forward elements of forward contracts		IAS 1.7 Disclosure, IAS 1.91 b Disclosure		
Change in value of foreign currency basis spreads [abstract] Gains (losses) on change in value of foreign currency basis spreads, before tax	X duration, credit	IAS 1.91 b Disclosure		
Reclassification adjustments on change in value of foreign currency basis spreads, before tax  Other comprehensive income, before tax, change in value of foreign currency basis spreads	(X) duration, debit	IAS 1.92 Disclosure IAS 1.91 b Disclosure, IAS 1.7 Disclosure		
Financial assets measured at fair value through other comprehensive income [abstract]  Gains (losses) on financial assets measured at fair value through other comprehensive income, before	X <sub>duration</sub> , credit			
tax  Reclassification adjustments on financial assets measured at fair value through other comprehensive	X duration, credit	IFRS 7.20 a (viii) Disclosure, IAS 1.91 b Disclosure		
income, before tax  Amounts removed from equity and adjusted against fair value of financial assets on reclassification out	(X) duration, debit	IAS 1.92 <sub>Disclosure</sub> , IFRS 7.20 a (viii) <sub>Disclosure</sub>		
of fair value through other comprehensive income measurement category, before tax	(X) duration, debit	IFRS 9.5.6.5 Disclosure		
Other comprehensive income, before tax, financial assets measured at fair value through other comprehensive income	X <sub>duration</sub> , credit	IAS 1.91 b <sub>Disclosure</sub> , IFRS 7.20 a (viii) <sub>Disclosure</sub> , IAS 1.7 <sub>Disclosure</sub>		
Insurance finance income (expenses) from insurance contracts issued excluded from profit or loss [abstract]				
Insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will be reclassified to profit or loss, before tax	X <sub>duration, credit</sub>	Effective 2023-01-01 IFRS 17.90 $_{\rm Disclosure}$ , Effective 2023-01-01 IFRS 17.80 b $_{\rm Disclosure}$ , Effective 2023-01-01 IAS 1.91 b $_{\rm Disclosure}$		
Reclassification adjustments on insurance finance income (expenses) from insurance contracts issued excluded from profit or loss, before tax	(X) <sub>duration, debit</sub>	Effective 2023-01-01 IAS 1.92 Disclosure, Effective 2023-01-01 IFRS 17.B135 a Disclosure, Effective 2023-01-01 IFRS 17.91 a Disclosure		
Other comprehensive income, before tax, insurance finance income (expenses) from insurance		Effective 2023-01-01 IFRS 17.90 Disclosure, Effective		
contracts issued excluded from profit or loss that will be reclassified to profit or loss  Finance income (expenses) from reinsurance contracts held excluded from profit or loss [abstract]	X duration, credit	2023-01-01 IAS 1.91 b Disclosure, Effective 2023-01- 01 IAS 1.7 Disclosure		
Finance income (expenses) from reinsurance contracts held excluded from profit or loss, before tax	X <sub>duration, credit</sub>	Effective 2023-01-01 IFRS 17.82 Disclosure Effective 2023-01-01 IFRS 17.90 Disclosure Effective 2023-01-01 IAS 1.91 b Disclosure		
Reclassification adjustments on finance income (expenses) from reinsurance contracts held excluded from profit or loss, before tax	(X) duration, debit	Effective 2023-01-01 IFRS 17.82 <sub>Disclosure</sub> . Effective 2023-01-01 IAS 1.92 <u>Disclosure</u> . Effective 2023-01-01 IFRS 17.91 a <sub>Disclosure</sub> . Effective 2023-01-01 IFRS 17.B135 a <u>Disclosure</u> .		
Other comprehensive income, before tax, finance income (expenses) from reinsurance contracts held excluded from profit or loss	X <sub>duration, credit</sub>	Effective 2023-01-01 IFRS 17.82 $_{\rm Disclosure}$ , Effective 2023-01-01 IAS 1.91 b $_{\rm Disclosure}$ , Effective 2023-01-01 IFRS 17.90 $_{\rm Disclosure}$ , Effective 2023-01-		
Share of other comprehensive income of associates and joint ventures accounted for using equity method	X <sub>duration, credit</sub>	01 IAS 1.7 Disclosure IAS 1.82A Disclosure		
that will be reclassified to profit or loss, before tax  Total other comprehensive income that will be reclassified to profit or loss, before tax	X duration, credit	IAS 1.82A Common practice, IAS 1.IG6 Common practice		
Total other comprehensive income, before tax Income tax relating to components of other comprehensive income that will not be reclassified to profit or loss [abstract]	X duration, credit	IAS 1.91 b Disclosure		
Income tax relating to investments in equity instruments included in other comprehensive income Income tax relating to changes in revaluation surplus of property, plant and equipment, right-of-use assets	(X) duration, debit	IAS 12.81 ab <sub>Disclosure</sub> , IAS 1.90 <sub>Disclosure</sub>		
and intangible assets included in other comprehensive income Income tax relating to remeasurements of defined benefit plans included in other comprehensive income	(X) duration, debit (X) duration, debit	IAS 1.90 Disclosure, IAS 12.81 ab Disclosure IAS 1.90 Disclosure, IAS 12.81 ab Disclosure		
Income tax relating to exchange differences on translation other than translation of foreign operations	(X) duration, debit	IAS 12.81 ab Disclosure, IAS 1.90 Disclosure		
included in other comprehensive income Income tax relating to changes in fair value of financial liability attributable to change in credit risk of liability	(X) duration, debit	IAS 1.90 Disclosure, IAS 12.81 ab Disclosure		
included in other comprehensive income Income tax relating to hedges of investments in equity instruments included in other comprehensive	(X) duration, debit	IAS 12.81 ab Disclosure, IAS 1.90 Disclosure		
income  Income tax relating to insurance finance income (expenses) from insurance contracts issued included in other comprehensive income that will not be reclassified to profit or loss	(X) duration, debit	Effective 2023-01-01 IAS 1.90 Disclosure, Effective 2023-01-01 IFRS 17.90 Disclosure, Effective 2025-01-01 IFRS 17.90 Disclosure, Effective 2025-01-01 IFR		
Aggregated income tax relating to components of other comprehensive income that will not be reclassified	(X) duration, debit	01 IAS 12.81 ab Disclosure IAS 1.91 Disclosure		
to profit or loss  Income tax relating to share of other comprehensive income of associates and joint ventures accounted for	(X) duration, debit	IAS 1.91 Disclosure		
using equity method that will not be reclassified to profit or loss  Income tax relating to components of other comprehensive income that will be reclassified to profit or loss	(* 7 duration, debit	Discosure		
[abstract] Income tax relating to exchange differences on translation of foreign operations included in other comprehensive income	(X) duration, debit	IAS 1.90 <sub>Disclosure</sub> , IAS 12.81 ab <sub>Disclosure</sub>		
Income tax relating to available-for-sale financial assets included in other comprehensive income	(X) duration, debit	Expiry date 2023-01- 01 IAS 12.81 ab Disclosure, Expiry date 2023-01-		
Income tax relating to cash flow hedges included in other comprehensive income	(X) duration, debit	IAS 1.81 ab <sub>Disclosure</sub> , IAS 1.90 <sub>Disclosure</sub>		
Income tax relating to hedges of net investments in foreign operations included in other comprehensive income	(X) duration, debit	IAS 1.90 <sub>Disclosure</sub> , IAS 12.81 ab <sub>Disclosure</sub>		
Income tax relating to change in value of time value of options included in other comprehensive income Income tax relating to change in value of forward elements of forward contracts included in other	(X) duration, debit	IAS 1.90 <sub>Disclosure</sub> , IAS 12.81 ab <sub>Disclosure</sub>		
comprehensive income Income tax relating to change in value of foreign currency basis spreads included in other comprehensive	(X) duration, debit	IAS 1.90 Disclosure, IAS 12.81 ab Disclosure		
income Income tax relating to financial assets measured at fair value through other comprehensive income	(X) <sub>duration, debit</sub>	IAS 12.81 ab <sub>Disclosure</sub> , IAS 1.90 <sub>Disclosure</sub>		
included in other comprehensive income	(X) <sub>duration, debit</sub>	IAS 12.81 ab Disclosure, IAS 1.90 Disclosure  Effective 2023-01-01 IAS 1.90 Disclosure, Effective		
Income tax relating to insurance finance income (expenses) from insurance contracts issued included in other comprehensive income that will be reclassified to profit or loss	(X) <sub>duration, debit</sub>	2023-01-01 IAS 1.90 Disclosure, Effective 2023- 01-01 IFRS 17.90 Disclosure  Effective 2023-01-01 IFRS 17.90 Disclosure Effective		
Income tax relating to finance income (expenses) from reinsurance contracts held included in other comprehensive income	(X) <sub>duration, debit</sub>	2023-01-01 IAS 1.90 Disclosure, Effective 2023-01- 01 IFRS 17.82 Disclosure Effective 2023-01- 01 IAS 12.81 ab Disclosure		
Aggregated income tax relating to components of other comprehensive income that will be reclassified to profit or loss	(X) duration, debit	IAS 1.91 <sub>Disclosure</sub>		
Income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method that will be reclassified to profit or loss	(X) duration, debit	IAS 1.91 Disclosure		
Total other comprehensive income	X duration, credit	IAS 1.106 d (ii) Disclosure, IAS 1.91 a Disclosure, IFRS 12.B12 b (viii) Disclosure, IAS 1.81A b Disclosure		
Total comprehensive income	X duration, credit	IFRS 12.B10 b Example, IFRS 1.24 b Disclosure, IFRS 1.32 a (ii) Disclosure, IFRS 1.812 b (ix) Disclosure, IFRS 1.814 c Disclosure, IAS 1.106 a Disclosure, IAS 1.814 c Disclosure		
Comprehensive income attributable to [abstract]	V			
Comprehensive income, attributable to owners of parent Comprehensive income, attributable to non-controlling interests	X duration, credit	IAS 1.81B b (ii) Disclosure, IAS 1.106 a Disclosure IAS 1.81B b (i) Disclosure, IAS 1.106 a Disclosure		
[510000] Statement of cash flows, direct method Statement of cash flows [abstract]				
Cash flows from (used in) operating activities [abstract]  Classes of cash receipts from operating activities [abstract]				
Receipts from sales of goods and rendering of services	X <sub>duration, debit</sub>	IAS 7.14 a Example		
Receipts from royalties, fees, commissions and other revenue  Receipts from contracts held for dealing or trading purposes	X duration, debit	IAS 7.14 b <sub>Example</sub> IAS 7.14 g <sub>Example</sub>		
Receipts from premiums and claims, annuities and other policy benefits  Receipts from rents and subsequent sales of assets held for rental to others and subsequently held for	X <sub>duration, debit</sub>	Expiry date 2023-01-01 IAS 7.14 e Example		
sale	X <sub>duration, debit</sub>	IAS 7.14 Example IAS 7.14 Example		
Other cash receipts from operating activities  Classes of cash payments from operating activities [abstract]				
Payments to suppliers for goods and services  Payments from contracts held for dealing or trading purpose	(X) duration, credit (X) duration, credit	IAS 7.14 c <sub>Example</sub> IAS 7.14 g <sub>Example</sub>		
Payments to and on behalf of employees Payments for premiums and claims, annuities and other policy benefits	(X) duration, credit (X) duration, credit	IAS 7.14 d Example Expiry date 2023-01-01 IAS 7.14 e Example		
Payments for premiums and claims, annuities and other policy benefits  Payments to manufacture or acquire assets held for rental to others and subsequently held for sale	(X) duration, credit (X) duration, credit	IAS 7.14 Example		
	Page 7 of 112			

			Additional AU Reference	
Label	Туре	IFRS reference	to IFRS elements	AU Reference
Other cash payments from operating activities  Cashflows arising from general insurance contracts [abstract]	(X) duration, credit	IAS 7.14 Example		
Premium received Premium received	X duration, debit			AASB 1023.17.6.1 (b)
Outward reinsurance premium paid Claim paid	X duration, credit X duration, credit			AASB 1023.17.6.1 (b) AASB 1023.17.6.1 (b)
Claim handling cost paid	X duration, credit			AASB 1023.17.6.1 (b)
Reinsurance and other recoveries received  Acquisition costs paid	X duration, debit X duration, credit			AASB 1023.17.6.1 (b) AASB 1023.17.6.1 (b)
Underwriting expenses paid	X duration, credit			AASB 1023.17.6.1 (b)
Cashflows arising from life insurance contracts [abstract]  Life insurance premium receipt	X duration, debit			AASB 1038.14.1.1 (b)
Policy claims	X duration, credit			AASB 1038.14.1.1 (b)
Life investment contract contribution receipts  Life investment contract withdrawal payments	X duration, debit X duration, credit			AASB 1038.14.1.1 (b) AASB 1038.14.1.1 (b)
Deposit component of life insurance premiums	X duration, debit			AASB 1038.14.1.1 (b)
Withdrawal component of life insurance claims	X duration, credit	ING 7 - A Glaterine III of cash hows for an entity		AASB 1038.14.1.1 (b)
Net cash flows from (used in) operations	X <sub>duration</sub>	other than a financial institution Example,		
Dividends paid	(X) duration, credit	IAS 7.31 Disclosure		
Dividends received Interest paid	X duration, debit (X) duration, credit	IAS 7.31 Disclosure IAS 7.31 Disclosure		
Interest received	X duration, debit	IAS 7.31 Disclosure		
Income taxes refund (paid)	(X) duration, credit	IAS 7.14 f Example, IAS 7.35 Disclosure		
Other inflows (outflows) of cash  Net cash flows from (used in) operating activities	X duration, debit	IAS 7.14 Disclosure IAS 7.50 d Disclosure, IAS 7.10 Disclosure		
Cash flows from (used in) investing activities [abstract]				
Cash flows from losing control of subsidiaries or other businesses  Cash flows used in obtaining control of subsidiaries or other businesses	X duration, debit (X) duration, credit	IAS 7.39 Disclosure IAS 7.39 Disclosure		
Other cash receipts from sales of equity or debt instruments of other entities	X duration, credit	IAS 7.16 d Example		
Other cash payments to acquire equity or debt instruments of other entities	(X) duration, credit	IAS 7.16 c Example		
Other cash receipts from sales of interests in joint ventures  Other cash payments to acquire interests in joint ventures	X duration, debit	IAS 7.16 d <sub>Example</sub> IAS 7.16 c <sub>Example</sub>		
Other cash payments to acquire interests in joint ventures  Proceeds from sales of property, plant and equipment	(X) duration, credit X duration, debit	IAS 7.16 C Example IAS 7.16 b Example		
Purchase of property, plant and equipment	(X) duration, credit	IAS 7.16 a Example		
Proceeds from sales of intangible assets	X duration, debit	IAS 7.16 b Example		
Purchase of intangible assets Proceeds from sales of other long-term assets	(X) duration, credit X duration, debit	IAS 7.16 a Example IAS 7.16 b Example		
Purchase of other long-term assets	(X) duration, credit	IAS 7.16 a Example		
Proceeds from government grants	X duration, debit	IAS 20.28 Common practice		
Cash advances and loans made to other parties  Cash receipts from repayment of advances and loans made to other parties	(X) duration, credit X duration, debit	IAS 7.16 e Example IAS 7.16 f Example		
Cash payments for futures contracts, forward contracts, option contracts and swap contracts	(X) duration, debit	IAS 7.16 g Example		
Cash receipts from futures contracts, forward contracts, option contracts and swap contracts	X duration, debit	IAS 7.16 h Example		
Dividends received Interest paid	X duration, debit (X) duration, credit	IAS 7.31 Disclosure IAS 7.31 Disclosure		
Interest paid  Interest received	X duration, credit	IAS 7.31 Disclosure		
Income taxes refund (paid)	(X) duration, credit	IAS 7.14 f Example, IAS 7.35 Disclosure		
Other inflows (outflows) of cash	X duration, debit	IAS 7.21 Disclosure IAS 7.50 d Disclosure, IAS 7.10 Disclosure		
Net cash flows from (used in) investing activities  Cash flows from (used in) financing activities [abstract]	X <sub>duration, debit</sub>	IAS 7.30 d Disclosure, IAS 7.10 Disclosure		
Proceeds from changes in ownership interests in subsidiaries that do not result in loss of control	X <sub>duration, debit</sub>	IAS 7.42A <sub>Disclosure</sub> , IAS 7.42B <sub>Disclosure</sub>		
Payments from changes in ownership interests in subsidiaries that do not result in loss of control	(X) duration, credit	IAS 7.42B Disclosure, IAS 7.42A Disclosure IAS 7.17 a Example		
Proceeds from issuing shares Proceeds from issuing other equity instruments	X duration, debit	IAS 7.17 a Example		
Payments to acquire or redeem entity's shares	(X) duration, credit	IAS 7.17 b Example		
Payments of other equity instruments	(X) duration, credit	IAS 7.17 <sub>Common practice</sub>		
Proceeds from borrowings Repayments of borrowings	X duration, debit (X) duration, credit	IAS 7.17 c <sub>Example</sub> IAS 7.17 d <sub>Example</sub>		
Payments of lease liabilities	(X) duration, credit	IAS 7.17 e Example		
Proceeds from government grants	X duration, debit	IAS 20.28 Common practice		
Dividends paid Interest paid	(X) duration, credit (X) duration, credit	IAS 7.31 Disclosure		
Income taxes refund (paid)	(X) duration, credit	IAS 7.35 Disclosure, IAS 7.14 f Example		
Other inflows (outflows) of cash	X duration, debit	IAS 7.21 Disclosure		
Net cash flows from (used in) financing activities  Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	X <sub>duration, debit</sub>	IAS 7.50 d <sub>Disclosure</sub> , IAS 7.10 <sub>Disclosure</sub> IAS 7.45 <sub>Disclosure</sub>		
Effect of exchange rate changes on cash and cash equivalents [abstract]				
Effect of exchange rate changes on cash and cash equivalents	X duration, debit	IAS 7.28 Disclosure, IAS 7.25 Disclosure		
Net increase (decrease) in cash and cash equivalents after effect of exchange rate changes	X duration, debit	IAS 7.45 Disclosure IAS 7.45 Disclosure, IAS 1.54 i Disclosure,		
Cash and cash equivalents at beginning of period	X instant, debit	IFRS 12.B13 a Disclosure		
Cash and cash equivalents at end of period	X instant, debit	IAS 7.45 <sub>Disclosure</sub> , IAS 1.54 i <sub>Disclosure</sub> , IFRS 12.B13 a <sub>Disclosure</sub>		
[520000] Statement of cash flows, indirect method		IFRO 12.D13 a Disclosure		
Statement of each flows (abstract)				
Statement of cash flows [abstract]				
Cash flows from (used in) operating activities [abstract]		IAS 7.18 b pecheiro IAS 1.81A a Effective		
		IAS 7.18 b Discosure, IAS 1.81A a Discosure, Effective on first application of IFRS 9 IFRS 4.39L e Example.		
	X duration, credit	on first application of IFRS 9 IFRS 4.39L e <sub>Example</sub> , IFRS 8.28 b <sub>Disclosure</sub> , IAS 1.106 d (i) <sub>Disclosure</sub> ,		
Cash flows from (used in) operating activities [abstract]	X duration, credit	on first application of IFRS 9 IFRS 4.39L e Example,		
Cash flows from (used in) operating activities [abstract]  Profit (loss)	X duration, credit	on first application of IFRS 9 IFRS 4.39L e Example, IFRS 8.28 b Disclosure, IAS 1.106 d (i) Disclosure, IFRS 1.24 b Disclosure, IFRS 1.32 a (ii) Disclosure,		
Cash flows from (used in) operating activities [abstract]  Profit (loss)  Adjustments to reconcile profit (loss) [abstract]		on first application of IFRS 9 IFRS 4.39L e Example, IFRS 8.28 b Disclosure, IAS 1.106 d (i) Disclosure, IFRS 1.24 b Disclosure, IFRS 1.32 a (ii) Disclosure, IFRS 12.B10 b Example, IFRS 8.23 Disclosure, Effective 2023-01-01 IFRS 17.113 b Example		
Cash flows from (used in) operating activities [abstract]  Profit (loss)	X duration, credit  X duration, debit X duration, debit	on first application of IFRS 9 IFRS 4.39L e Example, IFRS 8.28 b Disclosure, IAS 1.106 d (i) Disclosure, IFRS 1.24 b Disclosure, IFRS 1.32 a (ii) Disclosure, IFRS 1.24 b Disclosure, IFRS 1.2810 b Example, IFRS 8.23 Disclosure, Effective		
Cash flows from (used in) operating activities [abstract]  Profit (loss)  Adjustments to reconcile profit (loss) [abstract] Adjustments for income tax expense Adjustments for finance costs Adjustments for decrease (increase) in inventories	X duration, debit X duration, debit X duration, debit	on first application of IFRS 9 IFRS 4.39L e Example. IFRS 8.28 b Disclosure. IFRS 1.63 (i) Disclosure. IFRS 1.24 b Disclosure. IFRS 1.32 a (ii) Disclosure. IFRS 1.24 b Disclosure. IFRS 1.25 Disclosu		
Cash flows from (used in) operating activities [abstract]  Profit (loss)  Adjustments to reconcile profit (loss) [abstract] Adjustments for income tax expense Adjustments for finance costs Adjustments for decrease (increase) in inventories Adjustments for decrease (increase) in trade accounts receivable	X duration, debit	on first application of IFRS 9 IFRS 4.39L e Example. IFRS 8.28 b bioclosure. IAS 1.106 d (i) Disclosure. IFRS 1.24 b Quicloure. IFRS 1.27 a (ii) Disclosure. IFRS 1.28 b Quicloure. IFRS 1.28 Disclosure. Effective 2023-01-01 IFRS 17.113 b Example  IAS 7.35 Disclosure IAS 7.20 c Common pacifice IAS 7.20 a Common pacifice IAS 7.20 a Common pacifice IAS 7.20 a Common pacifice		
Cash flows from (used in) operating activities [abstract]  Profit (loss)  Adjustments to reconcile profit (loss) [abstract] Adjustments for income tax expense Adjustments for finance costs Adjustments for decrease (increase) in inventories	X duration, debit X duration, debit X duration, debit	on first application of IFRS 9 IFRS 4.39L e Example. IFRS 8.28 b Disclosure. IFRS 1.63 (i) Disclosure. IFRS 1.24 b Disclosure. IFRS 1.32 a (ii) Disclosure. IFRS 1.24 b Disclosure. IFRS 1.25 (ii) Disclosure. IFRS 1.26 (iii) Disclosure. IFRS 1.26 (iii) Disclosure. IFRS 1.27 (iii) Disclosure. IFRS 1.28 (iii) Disclosure. IFRS 1.28 (iii) Disclosure. IFRS 1.29 (iii) Disclosure. IFRS 1.20 a Common practice.		
Cash flows from (used in) operating activities [abstract]  Profit (loss)  Adjustments to reconcile profit (loss) [abstract] Adjustments for income tax expense Adjustments for finance costs Adjustments for decrease (increase) in inventories Adjustments for decrease (increase) in trade accounts receivable Adjustments for obcrease (increase) in trade accounts praceivables Adjustments for increase (decrease) in trade accounts payable Adjustments for increase (decrease) in other operating receivables Adjustments for increase (decrease) in other operating payable	X duration, debit	on first application of IFRS 9 IFRS 4.39L e Example IFRS 8.28 b Disclosure. IFRS 1.32 a (II) Disclosure IFRS 1.24 b Disclosure. IFRS 1.32 a (II) Disclosure IFRS 1.24 b Disclosure. IFRS 1.32 a (II) Disclosure. IFRS 12.B10 b Example. IFRS 8.23 Disclosure. Effective 2023-01-01 IFRS 17.113 b Example  IAS 7.35 Disclosure IAS 7.20 a Common practice		
Profit (loss)  Adjustments to reconcile profit (loss) [abstract] Adjustments for income tax expense Adjustments for finance costs Adjustments for decrease (increase) in inventories Adjustments for decrease (increase) in trade accounts receivable Adjustments for decrease (increase) in other operating receivables Adjustments for increase (decrease) in trade accounts payable Adjustments for increase (decrease) in trade accounts payable Adjustments for increase (decrease) in other operating payables Adjustments for depreciation and amortisation expense	X duration, debit	on first application of IFRS 9 IFRS 4.39L e Example. IFRS 8.28 b Disclosure. IAS 1.106 d (f) Disclosure. IFRS 1.24 b Quickours. IFRS 1.32 a (fi) Disclosure. IFRS 12.B10 b Example, IFRS 8.23 Disclosure. Effective 2023-01-01 IFRS 17.113 b Example  IAS 7.35 Disclosure IAS 7.20 c Common practice IAS 7.20 a Common practice IAS 7.20 b Common practice IAS 7.20 b Common practice		
Cash flows from (used in) operating activities [abstract]  Profit (loss)  Adjustments to reconcile profit (loss) [abstract] Adjustments for income tax expense Adjustments for finance costs Adjustments for decrease (increase) in inventories Adjustments for decrease (increase) in trade accounts receivable Adjustments for decrease (increase) in other operating receivables Adjustments for increase (decrease) in trade accounts payable Adjustments for increase (decrease) in other operating payable	X duration, debit	on first application of IFRS 9 IFRS 4.39L e Example IFRS 8.28 b Disclosure. IFRS 1.32 a (II) Disclosure IFRS 1.24 b Disclosure. IFRS 1.32 a (II) Disclosure IFRS 1.24 b Disclosure. IFRS 1.32 a (II) Disclosure. IFRS 12.B10 b Example. IFRS 8.23 Disclosure. Effective 2023-01-01 IFRS 17.113 b Example  IAS 7.35 Disclosure IAS 7.20 a Common practice		
Profit (loss)  Adjustments to reconcile profit (loss) [abstract] Adjustments for income tax expense Adjustments for finance costs Adjustments for decrease (increase) in inventories Adjustments for decrease (increase) in trade accounts receivable Adjustments for decrease (increase) in other operating receivables Adjustments for increase (decrease) in trade accounts payable Adjustments for increase (decrease) in other operating payables Adjustments for provisions	X duration, debit	on first application of IFRS 9 IFRS 4.39L e Example. IFRS 8.28 b Disclosure. IAS 1.106 d (i) Disclosure. IFRS 1.24 b Quictoure. IFRS 1.32 a (ii) Disclosure. IFRS 12.81 0 Example. IFRS 12.81 0 Example. IFRS 12.81 0 Example. IAS 7.35 Disclosure IAS 7.20 c Common practice IAS 7.20 a Common practice IAS 7.20 b Common practice		
Profit (loss)  Adjustments to reconcile profit (loss) [abstract]  Adjustments for income tax expense Adjustments for finance costs Adjustments for decrease (increase) in inventories Adjustments for decrease (increase) in inventories Adjustments for decrease (increase) in other operating receivable Adjustments for decrease (increase) in other operating receivables Adjustments for increase (decrease) in other operating receivables Adjustments for increase (decrease) in other operating payables Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss	X duration, debit	on first application of IFRS 9 IFRS 4.39L e Example. IFRS 8.28 b Disclosure. IFRS 1.32 a (ii) Disclosure. IFRS 1.24 b Disclosure. IFRS 1.32 a (iii) Disclosure. IFRS 1.24 b Disclosure. IFRS 1.32 a (iii) Disclosure. IFRS 1.2810 b Example. IFRS 1.2810 b Example. IFRS 8.23 Disclosure. IFRS 1.2810 b Example. IFRS 9.20 c Common practice. IAS 7.20 a Common practice. IAS 7.20 a Common practice. IAS 7.20 a Common practice. IAS 7.20 b Common practice. IAS		
Profit (loss)  Adjustments to reconcile profit (loss) [abstract] Adjustments for income tax expense Adjustments for finance costs Adjustments for decrease (increase) in inventories Adjustments for decrease (increase) in trade accounts receivable Adjustments for decrease (increase) in other operating receivables Adjustments for increase (decrease) in trade accounts payable Adjustments for increase (decrease) in trade accounts payable Adjustments for increase (decrease) in other operating payables Adjustments for provisions	X duration, debit	on first application of IFRS 9 IFRS 4.39L e Example. IFRS 8.28 b Disclosure. IAS 1.106 d (i) Disclosure. IFRS 1.24 b Quictoure. IFRS 1.32 a (ii) Disclosure. IFRS 12.810 b Example. IFRS 8.23 Disclosure. Effective 2023-01-01 IFRS 17.113 b Example  IAS 7.35 Disclosure IAS 7.20 c Common practice IAS 7.20 a Common practice IAS 7.20 b Common practice		
Profit (loss)  Adjustments to reconcile profit (loss) [abstract]  Adjustments for income tax expense Adjustments for finance costs Adjustments for decrease (increase) in inventories Adjustments for decrease (increase) in inventories Adjustments for decrease (increase) in other operating receivable Adjustments for increase (decrease) in other operating receivables Adjustments for increase (decrease) in other operating payables Adjustments for increase (decrease) in other operating payables Adjustments for operating payables Adjustments for increase (abstraction and amortisation expense Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss Adjustments for provisions  Adjustments for unrealised foreign exchange losses (gains)  Adjustments for share-based payments Adjustments for share-based payments Adjustments for fair value losses (gains)	X duration, debit	on first application of IFRS 9 IFRS 4.39L e Example IFRS 8.28 b Disclosure, IFRS 1.32 a (fi) Disclosure IFRS 1.24 b Disclosure, IFRS 1.32 a (fi) Disclosure IFRS 1.24 b Disclosure, IFRS 1.32 a (fi) Disclosure IFRS 1.2810 b Example IFRS 1.2810 b Example IFRS 9.23 Disclosure, Effective 2023-01-01 IFRS 17.113 b Example IAS 7.20 c Common practice IAS 7.20 c Common practice IAS 7.20 a Common practice IAS 7.20 a Common practice IAS 7.20 a Common practice IAS 7.20 b Common practice		
Profit (loss)  Adjustments to reconcile profit (loss) [abstract]  Adjustments to reconcile profit (loss) [abstract]  Adjustments for income tax expense Adjustments for income tax expense Adjustments for decrease (increase) in inventories Adjustments for decrease (increase) in trade accounts receivable Adjustments for decrease (increase) in other operating receivables Adjustments for increase (decrease) in other operating receivables Adjustments for increase (decrease) in other operating payables Adjustments for unrealised foreign exchange losses (gains)  Adjustments for share-based payments Adjustments for share-based payments Adjustments for fair value losses (gains)  Adjustments for indistributed profits of associates	X duration, debit	on first application of IFRS 9 IFRS 4.39L e Example IFRS 8.28 b pisciosure. IFRS 1.32 a (ii) pisciosure IFRS 1.24 b bigciosure. IFRS 1.32 a (iii) pisciosure IFRS 1.24 b bigciosure. IFRS 1.32 a (iii) pisciosure IFRS 12.810 b Example. IFRS 8.23 pisciosure. Effective 2023-01-01 IFRS 17.113 b Example  IAS 7.20 c Common practice IAS 7.20 a Common practice IAS 7.20 a Common practice IAS 7.20 a Common practice IAS 7.20 b Common practice		
Profit (loss)  Adjustments to reconcile profit (loss) [abstract]  Adjustments for income tax expense Adjustments for finance costs Adjustments for decrease (increase) in inventories Adjustments for decrease (increase) in inventories Adjustments for decrease (increase) in other operating receivable Adjustments for increase (decrease) in other operating receivables Adjustments for increase (decrease) in other operating payables Adjustments for increase (decrease) in other operating payables Adjustments for operating payables Adjustments for increase (abstraction and amortisation expense Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss Adjustments for provisions  Adjustments for unrealised foreign exchange losses (gains)  Adjustments for share-based payments Adjustments for share-based payments Adjustments for fair value losses (gains)	X duration, debit	on first application of IFRS 9 IFRS 4.39L e Example. IFRS 8.28 b Disclosure. IAS 1.106 d (i) Disclosure. IFRS 1.24 b Quicdure. IFRS 1.32 a (ii) Disclosure. IFRS 1.24 b Quicdure. IFRS 1.32 a (ii) Disclosure. IFRS 12.810 b Example. IFRS 8.23 Disclosure. Effective 2023-01-01 IFRS 17.113 b Example  IAS 7.20 c Common pactice IAS 7.20 a Common pactice IAS 7.20 b Common pactice		
Profit (loss)  Adjustments to reconcile profit (loss) [abstract]  Adjustments for income tax expense Adjustments for income tax expense Adjustments for finance costs Adjustments for decrease (increase) in inventories Adjustments for decrease (increase) in inventories Adjustments for decrease (increase) in other operating receivable Adjustments for increase (decrease) in other operating receivables Adjustments for increase (decrease) in trade accounts payable Adjustments for increase (decrease) in other operating payables Adjustments for unpairment loss (reversal of impairment loss) recognised in profit or loss Adjustments for unrealised foreign exchange losses (gains)  Adjustments for share-based payments Adjustments for share-based payments Adjustments for undistributed profits of associates Other adjustments for non-cash items Adjustments for losses (gains) on disposal of non-current assets Other adjustments for which cash effects are investing or financing cash flow	X duration, debit	on first application of IFRS 9 IFRS 4.39L e Example IFRS 8.28 b Disclosure. IFRS 1.32 a (fi) Disclosure IFRS 1.24 b Disclosure. IFRS 1.32 a (fi) Disclosure IFRS 1.24 b Disclosure. IFRS 1.32 a (fi) Disclosure IFRS 1.2810 b Example. IFRS 8.23 Disclosure, Effective 2023-01-01 IFRS 17.113 b Example  IAS 7.20 c Common practice IAS 7.20 a Common practice IAS 7.20 b Common practice		
Profit (loss)  Adjustments to reconcile profit (loss) [abstract] Adjustments for income tax expense Adjustments for finance costs Adjustments for decrease (increase) in inventories Adjustments for decrease (increase) in trade accounts receivable Adjustments for decrease (increase) in trade accounts receivable Adjustments for increase (decrease) in other operating receivables Adjustments for increase (decrease) in other operating payable Adjustments for increase (decrease) in other operating payables Adjustments for depreciation and amortisation expense Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss Adjustments for provisions  Adjustments for unrealised foreign exchange losses (gains)  Adjustments for share-based payments Adjustments for fair value losses (gains) Adjustments for for fair value losses (gains) Adjustments for on-cash items Adjustments for losses (gains) on disposal of non-current assets Other adjustments for which cash effects are investing or financing cash flow Other adjustments to reconcile profit (loss)	X duration, debit	on first application of IFRS 9 IFRS 4.39L e Example IFRS 8.28 b Disclosure, IAS 1.106 d (i) Disclosure IFRS 1.24 b Quicidure, IFRS 1.32 a (ii) Disclosure IFRS 1.24 b Quicidure, IFRS 1.32 a (iii) Disclosure IFRS 12.810 b Example, IFRS 8.23 Disclosure, Effective 2023-01-01 IFRS 17.113 b Example  IAS 7.20 c Common practice IAS 7.20 a Common practice IAS 7.20 b Common practice		
Profit (loss)  Adjustments to reconcile profit (loss) [abstract] Adjustments for income tax expense Adjustments for finance costs Adjustments for decrease (increase) in inventories Adjustments for decrease (increase) in trade accounts receivable Adjustments for decrease (increase) in trade accounts receivable Adjustments for increase (decrease) in other operating receivables Adjustments for increase (decrease) in other operating payables Adjustments for increase (decrease) in other operating payables Adjustments for increase (decrease) in other operating payables Adjustments for depreciation and amortisation expense Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss Adjustments for provisions  Adjustments for unrealised foreign exchange losses (gains)  Adjustments for share-based payments Adjustments for fair value losses (gains) Adjustments for rundistributed profits of associates Other adjustments for non-cash items Adjustments for losses (gains) on disposal of non-current assets Other adjustments for which cash effects are investing or financing cash flow Other adjustments to reconcile profit (loss) Total adjustments to reconcile profit (loss)	X duration, debit	on first application of IFRS 9 IFRS 4.39L e Example IFRS 8.28 b Disclosure, IAS 1.106 d (i) Disclosure IFRS 1.24 b Quisdaure, IFRS 1.32 a (ii) Disclosure IFRS 1.24 b Quisdaure, IFRS 1.32 a (iii) Disclosure IFRS 12.810 b Example, IFRS 8.23 Disclosure, Effective 2023-01-01 IFRS 17.113 b Example  IAS 7.20 c Common paractice IAS 7.20 a Common paractice IAS 7.20 b Common paractice		
Profit (loss)  Adjustments to reconcile profit (loss) [abstract] Adjustments for income tax expense Adjustments for finance costs Adjustments for decrease (increase) in inventories Adjustments for decrease (increase) in trade accounts receivable Adjustments for decrease (increase) in trade accounts receivable Adjustments for increase (decrease) in trade accounts payable Adjustments for increase (decrease) in trade accounts payable Adjustments for increase (decrease) in other operating payables Adjustments for operations  Adjustments for on-cash decrease (gains) Adjustments for fair value losses (gains) Adjustments for on-cash items Adjustments for ron-cash items Adjustments for losses (gains) on disposal of non-current assets Other adjustments for which cash effects are investing or financing cash flow Other adjustments to reconcile profit (loss)  Net cash flows from (used in) operations	X duration, debit	on first application of IFRS 9 IFRS 4.39L e Example IFRS 8.28 b pisciosure. IFRS 1.32 a (II) pisciosure IFRS 1.24 b Disciosure. IFRS 1.32 a (II) pisciosure IFRS 1.24 b Disciosure. IFRS 1.32 a (II) pisciosure IFRS 1.2810 b Example. IFRS 8.23 Disciosure. Effective 2023-01-01 IFRS 17.113 b Example  IAS 7.20 c Common practice IAS 7.20 a Common practice IAS 7.20 b Disclosure		
Profit (loss)  Adjustments to reconcile profit (loss) [abstract] Adjustments for income tax expense Adjustments for finance costs Adjustments for decrease (increase) in inventories Adjustments for decrease (increase) in inventories Adjustments for decrease (increase) in other operating receivable Adjustments for increase (decrease) in trade accounts receivable Adjustments for increase (decrease) in trade accounts payable Adjustments for increase (decrease) in trade accounts payable Adjustments for increase (decrease) in other operating payables Adjustments for increase (decrease) in trade accounts payable Adjustments for increase (decrease) in other operating payables Adjustments for increase (decrease) in other operating payables Adjustments for increase (decrease) in other operating payables Adjustments for provisions  Adjustments for provisions  Adjustments for provisions  Adjustments for unrealised foreign exchange losses (gains)  Adjustments for share-based payments Adjustments for share-based payments Adjustments for fair value losses (gains)  Adjustments for fair value losses (gains)  Adjustments for losses (gains) on disposal of non-current assets Other adjustments for venich cash effects are investing or financing cash flow Other adjustments to reconcile profit (loss) Total adjustments to reconcile profit (loss) Net cash flows from (used in) operations Dividends paid	X duration, debit	on first application of IFRS 9 IFRS 4.39L e Example. IFRS 8.28 b biociouse. IFRS 16.30 a (ii) Disclosure. IFRS 1.24 b Quictoure. IFRS 1.32 a (ii) Disclosure. IFRS 12.810 b Example. IFRS 1.25 b Quictoure. IFRS 1.32 a (iii) Disclosure. IFRS 12.810 b Example. IFRS 1.2810 b Example. IFRS 1.2810 b Example. IFRS 1.2810 b Example. IFRS 2.20 c Common practice IAS 7.20 a Common practice IAS 7.20 a Common practice IAS 7.20 a Common practice IAS 7.20 b Disclosure IAS 7.31 besclosure IAS 7.31 besclosure IAS 7.31 besclosure		
Profit (loss)  Adjustments to reconcile profit (loss) [abstract] Adjustments for income tax expense Adjustments for finance costs Adjustments for decrease (increase) in inventories Adjustments for decrease (increase) in trade accounts receivable Adjustments for decrease (increase) in trade accounts receivable Adjustments for increase (decrease) in trade accounts payable Adjustments for increase (decrease) in trade accounts payable Adjustments for increase (decrease) in other operating payables Adjustments for depreciation and amortisation expense Adjustments for increase (decrease) in other operating payables Adjustments for one-lossed payments Adjustments for fair value losses (gains) Adjustments for one-cash items Adjustments for one-cash items Adjustments for losses (gains) on disposal of non-current assets Other adjustments for which cash effects are investing or financing cash flow Other adjustments to reconcile profit (loss) Total adjustments to reconcile profit (loss) Net cash flows from (used in) operations	X duration, debit	on first application of IFRS 9 IFRS 4.39L e Example IFRS 8.28 b pisciosure. IFRS 1.32 a (II) pisciosure IFRS 1.24 b Disciosure. IFRS 1.32 a (II) pisciosure IFRS 1.24 b Disciosure. IFRS 1.32 a (II) pisciosure IFRS 1.2810 b Example. IFRS 8.23 Disciosure. Effective 2023-01-01 IFRS 17.113 b Example  IAS 7.20 c Common practice IAS 7.20 a Common practice IAS 7.20 b Disclosure		
Profit (loss)  Adjustments to reconcile profit (loss) [abstract]  Adjustments for income tax expense Adjustments for finance costs Adjustments for decrease (increase) in inventories Adjustments for decrease (increase) in inventories Adjustments for decrease (increase) in other operating receivable Adjustments for decrease (increase) in other operating receivables Adjustments for increase (decrease) in trade accounts payable Adjustments for increase (decrease) in trade accounts payable Adjustments for increase (decrease) in other operating payables Adjustments for increase (decrease) in other operating payables Adjustments for increase (decrease) in trade accounts payable Adjustments for increase (decrease) in other operating payables Adjustments for operations  Adjustments for operations Adjustments for on-cash increase (accounts payables) Adjustments for on-cash increase (accounts payables) Adjustments for losses (gains) on disposal of non-current assets Other adjustments for which cash effects are investing or financing cash flow Other adjustments to reconcile profit (loss) Total adjustments to reconcile profit (loss)  Net cash flows from (used in) operations Dividends paid Dividends paid Interest paid Interest paid Interest paid	X duration, debit	on first application of IFRS 9 IFRS 4.39L e Example IFRS 8.28 b bisciosure. IFRS 1.32 a (ii) bisciosure IFRS 1.24 b bisciosure. IFRS 1.32 a (iii) bisciosure IFRS 1.24 b bisciosure. IFRS 1.32 a (iii) bisciosure. IFRS 1.281 b Example. IFRS 8.23 bisciosure, Effective 2023-01-01 IFRS 17.113 b Example  IAS 7.20 a Common practice IAS 7.20 b Common practice IAS 7.20 c Common practice IAS 7.20 b Common practice IAS 7.20 c Common practice IAS 7.20 c Common practice IAS 7.21 b Common practice IAS 7.31 bisciosure		
Profit (loss)  Adjustments to reconcile profit (loss) [abstract] Adjustments for income tax expense Adjustments for finance costs Adjustments for decrease (increase) in inventories Adjustments for decrease (increase) in trade accounts receivable Adjustments for decrease (increase) in trade accounts receivable Adjustments for increase (decrease) in other operating receivables Adjustments for increase (decrease) in other operating payables Adjustments for increase (decrease) in other operating payables Adjustments for depreciation and amortisation expense Adjustments for operating payables Adjustments for inpairment loss (reversal of impairment loss) recognised in profit or loss Adjustments for unrealised foreign exchange losses (gains)  Adjustments for unrealised foreign exchange losses (gains)  Adjustments for share-based payments Adjustments for fair value losses (gains) Adjustments for redistributed profits of associates Other adjustments for non-cash items Adjustments for losses (gains) on disposal of non-current assets Other adjustments for which cash effects are investing or financing cash flow Other adjustments to reconcile profit (loss)  Net cash flows from (used in) operations Dividends paid Dividends received Interest paid	X duration, debit	on first application of IFRS 9 IFRS 4.39L e Example IFRS 8.28 b picclosure, IAS 1.106 d (i) Disclosure IFRS 1.24 b picclosure, IFRS 1.32 a (ii) picclosure IFRS 1.24 b picclosure, IFRS 1.32 a (iii) picclosure IFRS 1.24 b picclosure, IFRS 8.23 picclosure, Effective 2023-01-01 IFRS 17.113 b Example  IAS 7.20 c Common practice IAS 7.20 a Common practice IAS 7.20 b Common practice IAS 7.21 b Common practice IAS 7.23 b Disclosure IAS 7.31 bactosure IAS 7.31 bactosure IAS 7.31 bactosure		

	-		Additional AU Reference	
Label  Net cash flows from (used in) operating activities	Type X <sub>duration</sub>	IFRS reference  IAS 7.50 d Disclosure, IAS 7.10 Disclosure	to IFRS elements	AU Reference
Cash flows from (used in) investing activities [abstract]	^ duration			
Cash flows from losing control of subsidiaries or other businesses  Cash flows used in obtaining control of subsidiaries or other businesses	X duration, debit (X) duration, credit	IAS 7.39 Disclosure		
Other cash receipts from sales of equity or debt instruments of other entities	X duration, debit	IAS 7.16 d Example		
Other cash payments to acquire equity or debt instruments of other entities	(X) duration, credit	IAS 7.16 c Example		
Other cash receipts from sales of interests in joint ventures  Other cash payments to acquire interests in joint ventures	X duration, debit (X) duration, credit	IAS 7.16 C Example		
Proceeds from sales of property, plant and equipment	X duration, debit	IAS 7.16 b Example		
Purchase of property, plant and equipment  Proceeds from sales of intangible assets	(X) duration, credit X duration, debit	IAS 7.16 a Example IAS 7.16 b Example		
Purchase of intangible assets	(X) duration, credit	IAS 7.16 a Example		
Proceeds from sales of other long-term assets  Purchase of other long-term assets	X duration, debit (X) duration, credit	IAS 7.16 b Example IAS 7.16 a Example		
Proceeds from government grants	X duration, debit	IAS 20.28 Common practice		
Cash advances and loans made to other parties  Cash receipts from repayment of advances and loans made to other parties	(X) duration, credit X duration, debit	IAS 7.16 e Example IAS 7.16 f Example		
Cash payments for futures contracts, forward contracts, option contracts and swap contracts	(X) duration, credit	IAS 7.16 g Example		
Cash receipts from futures contracts, forward contracts, option contracts and swap contracts  Dividends received	X duration, debit	IAS 7.16 h Example IAS 7.31 Disclosure		
Interest paid	(X) duration, credit	IAS 7.31 Disclosure		
Interest received	X duration, debit	IAS 7.31 Disclosure		
Income taxes refund (paid) Other inflows (outflows) of cash	(X) duration, credit X duration, debit	IAS 7.14 f Example, IAS 7.35 Disclosure IAS 7.21 Disclosure		
Net cash flows from (used in) investing activities	X <sub>duration, debit</sub>	IAS 7.50 d <sub>Disclosure</sub> , IAS 7.10 <sub>Disclosure</sub>		
Cash flows from (used in) financing activities [abstract]  Proceeds from changes in ownership interests in subsidiaries that do not result in loss of control	X <sub>duration, debit</sub>	IAS 7.42A <sub>Disclosure</sub> , IAS 7.42B <sub>Disclosure</sub>		
Payments from changes in ownership interests in subsidiaries that do not result in loss of control	(X) duration, credit	IAS 7.42B <sub>Disclosure</sub> , IAS 7.42A <sub>Disclosure</sub>		
Proceeds from issuing shares Proceeds from issuing other equity instruments	X duration, debit	IAS 7.17 a Example IAS 7.17 a Example		
Payments to acquire or redeem entity's shares	(X) duration, debit	IAS 7.17 b Example		
Payments of other equity instruments	(X) duration, credit	IAS 7.17 Common practice		
Proceeds from borrowings  Repayments of borrowings	X duration, debit (X) duration, credit	IAS 7.17 c Example IAS 7.17 d Example		
Payments of lease liabilities	(X) duration, credit	IAS 7.17 e Example		
Proceeds from government grants Dividends paid	X duration, debit (X) duration, credit	IAS 20.28 Common practice IAS 7.31 Disclosure		
Interest paid	(X) <sub>duration, credit</sub>	IAS 7.31 Disclosure		
Income taxes refund (paid)	(X) duration, credit	IAS 7.35 Disclosure, IAS 7.14 f Example		
Other inflows (outflows) of cash  Net cash flows from (used in) financing activities	X duration, debit	IAS 7.21 Disclosure IAS 7.50 d Disclosure, IAS 7.10 Disclosure		
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	X <sub>duration, debit</sub>	IAS 7.45 Disclosure		
Effect of exchange rate changes on cash and cash equivalents [abstract]  Effect of exchange rate changes on cash and cash equivalents	X <sub>duration, debit</sub>	IAS 7.28 Disclosure, IAS 7.25 Disclosure		
Net increase (decrease) in cash and cash equivalents after effect of exchange rate changes	X <sub>duration, debit</sub>	IAS 7.45 Disclosure		
Cash and cash equivalents at beginning of period	X instant, debit	IAS 7.45 <sub>Disclosure</sub> , IAS 1.54 i <sub>Disclosure</sub> , IFRS 12.B13 a <sub>Disclosure</sub>		
Cash and cash equivalents at end of period	X instant, debit	IAS 7.45 Disclosure, IAS 1.54 i Disclosure,		
[610000] Statement of changes in equity	instant, debit	IFRS 12.B13 a Disclosure		
Statement of changes in equity [abstract]				
Statement of changes in equity [table]  Components of equity [axis]	table axis	IAS 1.106 Disclosure		
Equity [member]	member	IAS 1.106 Disclosure		
Equity attributable to owners of parent [member]	[default] member	IAS 1.106 pisclosure		
Issued capital [member]	member	IAS 1.106 Disclosure		
Share premium [member] Treasury shares [member]	member member	IAS 1.106 Disclosure		
Other equity interest [member]	member	IAS 1.106 Disclosure		
Other reserves [member]	member	IAS 1.106 Disclosure, IAS 1.79 b Disclosure		
Accumulated other comprehensive income [member]	member	IAS 1.108 Common practice IFRS 1.IG10 Disclosure, IAS 1.108 Example,		
Revaluation surplus [member]	member	IAS 16.39 Disclosure		
Reserve of exchange differences on translation [member]  Reserve of cash flow hedges [member]	member member	IAS 21.52 b Disclosure, IAS 1.108 Example IAS 1.108 Example, IFRS 9.6.5.11 Disclosure		
Reserve of gains and losses on hedging instruments that hedge investments in equity	member	IAS 1.108 Example		
instruments [member]  Reserve of change in value of time value of options [member]	member	IAS 1.108 Example, IFRS 9.6.5.15 Disclosure		
Reserve of change in value of forward elements of forward contracts [member]	member	IFRS 9.6.5.16 Disclosure, IAS 1.108 Example		
Reserve of change in value of foreign currency basis spreads [member]  Reserve of gains and losses on financial assets measured at fair value through other	member	IAS 1.108 Example, IFRS 9.6.5.16 Disclosure		
comprehensive income [member]	member	IAS 1.108 Example		
Reserve of insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will be reclassified to profit or loss [member]	member	Effective 2023-01-01 IAS 1.108 Example		
Reserve of insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will not be reclassified to profit or loss [member]	member	Effective 2023-01-01 IAS 1.108 Example		
Reserve of finance income (expenses) from reinsurance contracts held excluded from profit	member	Effective 2023-01-01 IAS 1.108 Example		
or loss [member] Reserve of gains and losses on remeasuring available-for-sale financial assets [member]	member	Expiry date 2023-01-01 IAS 1.108 Example		
Reserve of remeasurements of defined benefit plans [member]	member	IAS 1.108 Example		
Amount recognised in other comprehensive income and accumulated in equity relating to non-current assets or disposal groups held for sale [member]	member	IFRS 5 - Example 12 <sub>Example</sub> , IFRS 5.38 <sub>Disclosure</sub>		
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	member	IAS 1.108 Example		
liability [member]	member	IAS 1.108 Example		
Reserve of share-based payments [member]	member	IAS 1.108 Example Expiry date 2023-01-01 IAS 1.108 Example, Expiry		
Reserve for catastrophe [member]	member	date 2023-01-01 IAS 1.108 Example, Expiry date 2023-01-01 IFRS 4.IG58 Disclosure		
Reserve for equalisation [member]	member	Expiry date 2023-01-01 IAS 1.108 Example, Expiry		
		date 2023-01-01 IFRS 4.IG58 Disclosure Expiry date 2023-01-01 IAS 1.108 Example, Expiry		
	member	date 2023-01-01 IFRS 4.IG22 f Disclosure, Expiry date		
Reserve of discretionary participation features [member]		2023-01-01 IFRS 4.34 b Disclosure		
	member	IAS 1.108 Example, IAS 1.106 Disclosure		
Retained earnings [member] Non-controlling interests [member]	member member	IAS 1.108 Example, IAS 1.106 Disclosure IAS 1.106 Disclosure		
Retained earnings [member]  Non-controlling interests [member]  Classes of share capital [axis]	member axis	IAS 1.106 <sub>Disclosure</sub> IAS 1.79 a <sub>Disclosure</sub>		
Retained earnings [member] Non-controlling interests [member] Classes of share capital [axis] Share capital [member]	member axis member [default]	IAS 1.106 <sub>Disclosure</sub> IAS 1.79 a <sub>Disclosure</sub> IAS 1.79 a <sub>Disclosure</sub>		
Retained earnings [member] Non-controlling interests [member] Classes of share capital [axis] Share capital [member] Ordinary shares [member]	member axis member [default] member	IAS 1.106 pacdosure IAS 1.79 a Disclosure IAS 1.79 a Disclosure IAS 1.79 a Common practice, IAS 33.66 pacdosure		
Retained earnings [member] Non-controlling interests [member] Classes of share capital [axis] Share capital [member] Ordinary shares [member] Preference shares [member]	member axis member [default] member member	IAS 1.106 Disclosure IAS 1.79 a Disclosure IAS 1.79 a Disclosure IAS 1.79 a Common practice, IAS 33.66 Disclosure IAS 1.79 a Common practice IAS 8.49 b (i) Disclosure, IAS 1.106 b Disclosure,		
Retained earnings [member] Non-controlling interests [member] Classes of share capital [axis] Share capital [member] Ordinary shares [member]	member axis member [default] member	IAS 1.106 Disclosure IAS 1.79 a Disclosure IAS 1.79 a Disclosure IAS 1.79 a Common practice, IAS 33.66 Disclosure IAS 1.79 a Common practice IAS 1.79 a Common practice IAS 8.49 b (i) Disclosure, IAS 1.106 b Disclosure, IAS 8.29 c (i) Disclosure, IAS 8.28 f (i) Disclosure		
Retained earnings [member] Non-controlling interests [member] Classes of share capital [axis] Share capital [member] Ordinary shares [member] Preference shares [member] Retrospective application and retrospective restatement [axis]	member axis member [default] member member	IAS 1.106 Disclosure IAS 1.79 a Disclosure IAS 1.79 a Disclosure IAS 1.79 a Common practice, IAS 33.66 Disclosure IAS 1.79 a Common practice IAS 8.49 b (i) Disclosure, IAS 1.106 b Disclosure,		
Retained earnings [member] Non-controlling interests [member] Classes of share capital [axis] Share capital [member] Ordinary shares [member] Preference shares [member]	member axis member [default] member member axis	IAS 1.106 Disclosure IAS 1.79 a Disclosure IAS 1.79 a Disclosure IAS 1.79 a Common practice IAS 1.79 a Common practice IAS 1.79 a Common practice IAS 8.49 b (i) Disclosure, IAS 1.106 b Disclosure IAS 8.29 c (i) Disclosure, IAS 8.28 f (i) Disclosure IAS 1.20 d Common practice, IAS 8.49 b (i) Disclosure IAS 1.106 b Disclosure, IAS 8.28 f (i) Disclosure IAS 1.20 d Common practice, IAS 8.49 b (i) Disclosure IAS 1.20 d Common practice, IAS 8.28 f (i) Disclosure IAS 1.20 d Common practice, IAS 8.28 f (ii) Disclosure IAS 1.20 d Common practice, IAS 8.28 f (ii) Disclosure		
Retained earnings [member] Non-controlling interests [member] Classes of share capital [axis] Share capital [member] Ordinary shares [member] Preference shares [member] Retrospective application and retrospective restatement [axis]	member axis member [default] member member axis member [default]	IAS 1.106 Disclosure IAS 1.79 a Disclosure IAS 1.79 a Disclosure IAS 1.79 a Common practice, IAS 33.66 Disclosure IAS 1.79 a Common practice IAS 1.79 a Common practice IAS 1.79 a Common practice IAS 8.49 b (i) Disclosure, IAS 8.28 f (i) Disclosure IAS 8.29 c (i) Disclosure, IAS 8.28 f (i) Disclosure IAS 1.106 b Disclosure, IAS 8.49 b (i) Disclosure IAS 1.106 b Disclosure, IAS 8.28 f (i) Disclosure IAS 1.106 b Disclosure, IAS 8.28 f (i) Disclosure IAS 1.20 f Common practice IAS 8.29 c (i) Disclosure, IAS 8.29 f (i) Disclosure IAS 1.20 f Common practice IAS 8.29 c (i) Disclosure, IAS 8.28 f (i) Disclosure IAS 1.20 f Common practice IAS 8.29 c (ii) Disclosure, IAS 8.28 f (iii) Disclosure IAS 1.20 f Common practice IA		
Retained earnings [member] Non-controlling interests [member] Classes of share capital [axis] Share capital [member] Ordinary shares [member] Preference shares [member] Retrospective application and retrospective restatement [axis]	member axis member [default] member member axis	IAS 1.106 Disclosure IAS 1.79 a Disclosure IAS 1.79 a Disclosure IAS 1.79 a Disclosure IAS 1.79 a Common practice. IAS 1.79 a Common practice. IAS 8.49 b (i) Disclosure, IAS 1.106 b Disclosure. IAS 8.29 c (i) Disclosure, IAS 8.28 f (i) Disclosure. IAS 1.20 d Common practice. IAS 8.29 c (i) Disclosure. IAS 1.106 b Disclosure. IAS 8.29 c (i) Disclosure.		
Retained earnings [member] Non-controlling interests [member] Classes of share capital [axis] Share capital [member] Ordinary shares [member] Preference shares [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 axis member [default] member member axis member [default]	IAS 1.106 Disclosure IAS 1.79 a Disclosure IAS 1.79 a Disclosure IAS 1.79 a Disclosure IAS 1.79 a Common practice IAS 1.79 a Common practice IAS 1.79 a Common practice IAS 8.49 b (i) Disclosure, IAS 1.106 b Disclosure IAS 8.29 c (i) Disclosure, IAS 8.28 f (i) Disclosure IAS 1.20 d Common practice, IAS 8.49 b (i) Disclosure IAS 1.106 b Disclosure, IAS 8.28 f (ii) Disclosure IAS 1.106 b Disclosure, IAS 8.28 f (ii) Disclosure IAS 1.106 b Disclosure, IAS 8.29 c (ii) Disclosure IAS 1.106 b Disclosure, IAS 8.29 c (ii) Disclosure IAS 8.28 f (ii) Disclosure, IAS 8.49 b (ii) Disclosure IAS 8.28 f (ii) Disclosure, IAS 8.49 b (ii) Disclosure IAS 8.28 f (ii) Disclosure, IAS 8.49 b (ii) Disclosure IAS 8.28 f (iii) Disclosure, IAS 8.49 b (iii) Disclosure		
Retained earnings [member] Non-controlling interests [member] Classes of share capital [axis] Share capital [member] Ordinary shares [member] Preference shares [member] Retrospective application and retrospective restatement [axis]  Currently stated [member]	member axis member [default] member member axis member axis	IAS 1.106 Disclosure IAS 1.79 a Disclosure IAS 1.79 a Disclosure IAS 1.79 a Disclosure IAS 1.79 a Common practice. IAS 1.79 a Common practice. IAS 8.49 b (i) Disclosure, IAS 1.106 b Disclosure. IAS 8.29 c (i) Disclosure, IAS 8.28 f (i) Disclosure. IAS 1.20 d Common practice. IAS 8.29 c (i) Disclosure. IAS 1.106 b Disclosure. IAS 8.29 c (i) Disclosure.		

			Additional AU Reference	
Label	Туре	IFRS reference	to IFRS elements	AU Reference
Increase (decrease) due to voluntary changes in accounting policy [member] Increase (decrease) due to corrections of prior period errors [member]	member member	IAS 8.29 d <sub>Disclosure</sub> , IAS 8.29 c (i) <sub>Disclosure</sub> IAS 8.49 b (i) <sub>Disclosure</sub> , IAS 8.49 c <sub>Disclosure</sub>		
Cumulative effect at date of initial application [axis]	axis	IAS 1.106 Common practice		
Opening balance before adjustment, cumulative effect at date of initial application [member]	member	IAS 1.106 Common practice		
Increase (decrease) due to changes in accounting policy required by IFRSs, cumulative effect at date o	[default]			
initial application [member]	member	IAS 1.106 Common practice		
Opening balance after adjustment, cumulative effect at date of initial application [member] Initially applied IFRSs [axis]	member axis	IAS 1.106 Common practice IAS 8.28 Disclosure		
	member	IAS 8.28 Disclosure		
Initially applied IFRSs [member]	[default]			
IFRS 15 [member]	member	IFRS 15.C8 a Disclosure Effective 2023-01-01 IFRS 17.C3 Common		
IFRS 17 [member]	member	practice, Expiry date 2025-01-01 IFRS 17.C1 Disclosure		
Statement of changes in equity [line items]	line items			
Equity at beginning of period	X instant, credit	IFRS 1.24 a Disclosure, IAS 1.78 e Disclosure, IAS 1.55 Disclosure, IFRS 1.32 a (i) Disclosure, IFRS 13.93 b Disclosure, IFRS 13.93 a Disclosure,		
Character in a social (fall-should)		IFRS 13.93 e Disclosure		
Changes in equity [abstract]  Comprehensive income [abstract]				
Profit (loss)	X <sub>duration</sub> , credit	IAS 7.18 b Disclosure, IAS 1.81A a Disclosure, Effective on first application of IFRS 9 IFRS 4.39L e Example, IFRS 8.28 b Disclosure, IS 1.106 d (i) Disclosure IFRS 1.24 b Disclosure, IFRS 1.32 a (ii) Disclosure IFRS 1.24 b Disclosure, IFRS 8.25 paciosure, Effective 2023-01-01 IFRS 17.113 b Example		
Otto	~	IAS 1.106 d (ii) Disclosure, IAS 1.91 a Disclosure,		
Other comprehensive income	X duration, credit	IFRS 12.B12 b (viii) Disclosure, IAS 1.81A b Disclosure		
	V	IFRS 12.B10 b Example, IFRS 1.24 b Disclosure,		
Total comprehensive income	X <sub>duration, credit</sub>	IFRS 1.32 a (ii) Disclosure, IFRS 12.B12 b (ix) Disclosure, IAS 1.106 a Disclosure, IAS 1.81A c Disclosure		
Issue of equity	X duration, credit	IAS 1.106 d (iii) Disclosure		
Dividends recognised as distributions to owners	(X) duration, debit	IAS 1.107 Disclosure		
Increase through other contributions by owners, equity	X duration, credit	IAS 1.106 d (iii) Disclosure		
Decrease through other distributions to owners, equity  Increase (decrease) through other changes, equity	(X) duration, debit X duration, credit	IAS 1.106 d (iii) Disclosure IAS 1.106 d Disclosure		
Increase (decrease) through treasury share transactions, equity	X duration, credit	IAS 1.106 d Disclosure		
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of	X duration, credit	IAS 1.106 d (iii) Disclosure		
control, equity Increase (decrease) through share-based payment transactions, equity	X duration, credit	IAS 1.106 d (iii) Disclosure		
Amount removed from reserve of cash flow hedges and included in initial cost or other carrying amount of		IFRS 7.24E a pisclosure IFRS 9.6.5.11 d (i) Disclosure		
non-financial asset (liability) or firm commitment for which fair value hedge accounting is applied Amount removed from reserve of change in value of time value of options and included in initial cost or other carrying amount of non-financial asset (liability) or firm commitment for which fair value hedge	(X) duration, debit	IFRS 9.6.5.15 b (i) Disclosure		
accounting is applied  Amount removed from reserve of change in value of forward elements of forward contracts and included in initial cost or other carrying amount of non-financial asset (liability) or firm commitment for which fair	(X) duration, debit	IFRS 9.6.5.16 Disclosure		
value hedge accounting is applied Amount removed from reserve of change in value of foreign currency basis spreads and included in initial cost or other carrying amount of non-financial asset (liability) or firm commitment for which fair value	(X) duration, debit	IFRS 9.6.5.16 Disclosure		
hedge accounting is applied  Total increase (decrease) in equity	X duration, credit	IAS 1.106 d <sub>Disclosure</sub>		
, out more decided (decided) in equity	- duration, credit	IFRS 1.24 a Disclosure, IAS 1.78 e Disclosure,		
Equity at end of period	X instant, credit	IAS 1.55 Disclosure, IFRS 1.32 a (i) Disclosure, IFRS 13.93 b Disclosure, IFRS 13.93 a Disclosure, IFRS 13.93 e Disclosure		
[710000] Statement of changes in net assets available for benefits				
Statement of changes in net assets available for benefits [abstract]  Assets of benefit plan	X instant, debit	IAS 26.35 a (i) Disclosure		
Description of basis of valuation of assets available for benefits	text	IAS 26.35 a (ii) Disclosure		
Explanation of details of investment exceeding either five per cent of net assets available for benefits or five per	text	IAS 26.35 a (iii) Disclosure		
cent of any class or type of security  Explanation of details of any investment in employer	text	IAS 26.35 a (iv) Disclosure		
Liabilities other than actuarial present value of promised retirement benefits	X instant, credit	IAS 26.35 a (V) Disclosure		
Reconciliation of changes in net assets available for benefits [abstract]				
Net assets available for benefits at beginning of period  Changes in net assets available for benefits [abstract]	X instant, credit	IAS 26.35 a Disclosure		
Employer contributions	X duration, credit	IAS 26.35 b (i) Disclosure		
Employee contributions	X duration, credit	IAS 26.35 b (ii) Disclosure		
Investment income	X duration, credit	IAS 1.85 Common practice, IAS 26.35 b (iii) Disclosure		
Other income	" duration, credit			
Cities income	X duration, credit	IAS 1.103 Example, IAS 1.102 Example,		
Benefits paid or payable				
Benefits paid or payable	X duration, credit (X) duration, debit	IAS 1.103 <sub>Example</sub> , IAS 1.102 <sub>Example</sub> , IAS 26.35 b (iv) Disclosure IAS 26.35 b (v) Disclosure IAS 1.99 Disclosure, IAS 26.35 b (vi) Disclosure		
	X duration, credit	IAS 1.103 Example, IAS 1.102 Example, IAS 26.35 b (iV) Disclosure IAS 26.35 b (V) Disclosure IAS 1.99 Disclosure, IAS 26.35 b (iV) Disclosure, IAS 1.103 Example IAS 1.99 Disclosure, IAS 26.35 b (iV) Disclosure, IAS 1.99 Disclosure, IAS 26.35 b (iV) Disclosure		
Benefits paid or payable Administrative expenses	X duration, credit (X) duration, debit (X) duration, debit	IAS 1.103 Example, IAS 1.102 Example, IAS 26.35 b (W) Disclosure IAS 26.35 b (V) Disclosure IAS 1.90 Disclosure, IAS 26.35 b (W) Disclosure, IAS 1.103 Example IAS 1.92 Disclosure, IAS 26.35 b (Wi) Disclosure, IAS 1.103 Example IAS 1.279 Disclosure, IAS 1.82 d Disclosure, IAS 1.2.10 Example IAS 1.2.10 (Disclosure, IAS 1.82 d Disclosure, IAS 1.82 d Disclosure, IAS 1.2.10 (Disclosure, IAS 1.82 d Disclosure, IAS 1.82 d Disclosure, IAS 1.82 d Disclosure,		
Benefits paid or payable Administrative expenses Other expense	X duration, credit (X) duration, debit (X) duration, debit (X) duration, debit	IAS 1.103 Example, IAS 1.102 Example, IAS 26.35 b (W) Disclosure IAS 1.90 Sociouse IAS 26.35 b (W) Disclosure IAS 1.99 Explosure IAS 26.35 b (W) Disclosure, IAS 1.103 Example IAS 1.103 Example IAS 1.279 Disclosure, IAS 2.82 d Disclosure, IAS 1.279 Disclosure, IAS 2.82 d Disclosure, IAS 1.279 Disclosure, IAS 1.82 d Disclosure,		
Benefits paid or payable  Administrative expenses  Other expense	X duration, credit (X) duration, debit (X) duration, debit (X) duration, debit	IAS 1.103 Example. IAS 1.102 Example, IAS 26.35 b (IV) Disclosure IAS 26.35 b (V) Disclosure IAS 1.99 Disclosure. IAS 26.35 b (Vi) Disclosure IAS 1.103 Example IAS 1.99 Disclosure. IAS 26.35 b (Vii) Disclosure. IAS 1.103 Example IAS 1.279 Disclosure. IAS 1.82 d Disclosure. IAS 1.81 c (II) Disclosure. IFIRS 1.2.B13 g Disclosure. IAS 1.81 c (II) Disclosure. IFIRS 8.23 h Disclosure.		
Benefits paid or payable  Administrative expenses  Other expense  Tax income (expense)  Profit (loss) on disposal of investments and changes in value of investments Transfers from (to) other retirement benefit plans	X duration, credit (X) duration, debit X duration, credit X duration, credit	IAS 1.103 Example, IAS 1.102 Example, IAS 26.35 b (IV) Disclosure IAS 26.35 b (V) Disclosure IAS 1.99 Disclosure, IAS 26.35 b (Vi) Disclosure IAS 1.99 Disclosure, IAS 26.35 b (Vii) Disclosure IAS 1.93 Example IAS 1.93 Example IAS 1.93 Example IAS 1.279 Disclosure, IAS 1.82 d Disclosure, IAS 1.281 c (ii) Disclosure, IFRS 1.2.B13 g Disclosure, IAS 1.2.81 c (i) Disclosure, IFRS 8.23 h Disclosure, IAS 26.35 b (Viii) Disclosure IAS 26.35 b (Xiii) Disclosure		
Benefits paid or payable  Administrative expenses  Other expense  Tax income (expense)  Profit (loss) on disposal of investments and changes in value of investments  Transfers from (to) other retirement benefit plans  Total increase (decrease) in net assets available for benefits	X duration, credit (X) duration, debit X duration, credit X duration, credit X duration, credit X duration, credit	IAS 1.103 Example. IAS 1.102 Example. IAS 26.35 b (W) Disclosure IAS 26.35 b (V) Disclosure IAS 1.99 Disclosure. IAS 26.35 b (vi) Disclosure. IAS 1.103 Example IAS 1.99 Disclosure. IAS 26.35 b (vii) Disclosure. IAS 1.103 Example IAS 1.279 Disclosure. IAS 1.82 d Disclosure. IAS 1.2.81 c (ii) Disclosure. IFRS 12.B13 g Disclosure. IAS 12.81 c (ii) Disclosure. IFRS 8.23 h Disclosure. IAS 26.35 b (Viii) Disclosure. IAS 26.35 b (Vii) Disclosure. IAS 26.35 b (Vi) Disclosure.		
Benefits paid or payable  Administrative expenses  Other expense  Tax income (expense)  Profit (loss) on disposal of investments and changes in value of investments Transfers from (to) other retirement benefit plans Total increase (decrease) in net assets available for benefits Net assets available for benefits at end of period	X duration, credit (X) duration, debit X duration, credit X duration, credit X duration, credit X duration, credit X matant, credit	IAS 1.103 Example, IAS 1.102 Example, IAS 26.35 b (W) Disclosure IAS 1.99 Disclosure IAS 26.35 b (W) Disclosure IAS 1.99 Disclosure IAS 26.35 b (Vi) Disclosure, IAS 1.103 Example IAS 1.99 Disclosure, IAS 26.35 b (Vii) Disclosure, IAS 1.103 Example IAS 1.279 Disclosure, IAS 1.82 d Disclosure, IAS 1.2.81 c (ii) Disclosure, IFRS 12.813 g Disclosure, IAS 12.81 c (ii) Disclosure, IFRS 8.23 h Disclosure, IAS 26.35 b (Viii) Disclosure IAS 26.35 b (Viii) Disclosure IAS 26.35 b (X) Disclosure IAS 26.35 b (X) Disclosure		
Benefits paid or payable  Administrative expenses  Other expense  Tax income (expense)  Profit (loss) on disposal of investments and changes in value of investments  Transfers from (to) other retirement benefit plans  Total increase (decrease) in net assets available for benefits  Net assets available for benefits at end of period  Description of funding policy  Actuarial present value of promised retirement benefits	X duration, credit (X) duration, debit X duration, credit X duration, credit X duration, credit X duration, credit	IAS 1.103 Example. IAS 1.102 Example. IAS 26.35 b (W) Disclosure IAS 26.35 b (V) Disclosure IAS 1.99 Disclosure. IAS 26.35 b (vi) Disclosure. IAS 1.103 Example IAS 1.99 Disclosure. IAS 26.35 b (vii) Disclosure. IAS 1.103 Example IAS 1.279 Disclosure. IAS 1.82 d Disclosure. IAS 1.2.81 c (ii) Disclosure. IFRS 12.B13 g Disclosure. IAS 12.81 c (ii) Disclosure. IFRS 8.23 h Disclosure. IAS 26.35 b (Viii) Disclosure. IAS 26.35 b (Vii) Disclosure. IAS 26.35 b (Vi) Disclosure.		
Benefits paid or payable  Administrative expenses  Other expense  Tax income (expense)  Profit (loss) on disposal of investments and changes in value of investments  Transfers from (to) other retirement benefit plans  Total increase (decrease) in net assets available for benefits  Net assets available for benefits at end of period  Description of funding policy  Actuarial present value of promised retirement benefits  Description of significant actuarial assumptions made and method used to calculate actuarial present value of	X duration, credit (X) duration, debit X duration, credit	IAS 1.103 Example, IAS 1.102 Example, IAS 26.35 b (IV) Disclosure IAS 26.35 b (V) Disclosure IAS 1.99 Disclosure, IAS 26.35 b (Vi) Disclosure IAS 1.99 Disclosure, IAS 26.35 b (Vii) Disclosure IAS 1.93 Example IAS 193 Example IAS 193 Example IAS 1.279 Disclosure, IAS 26.35 b (Viii) Disclosure, IAS 1.281 c (Ii) Disclosure, IFRS 12.813 g Disclosure, IAS 12.81 c (I) Disclosure, IFRS 8.23 h Disclosure, IAS 26.35 b (Viii) Disclosure IAS 26.35 b (Viii) Disclosure IAS 26.35 b (Xi) Disclosure		
Benefits paid or payable  Administrative expenses  Other expense  Tax income (expense)  Profit (loss) on disposal of investments and changes in value of investments  Transfers from (to) other retirement benefit plans  Total increase (decrease) in net assets available for benefits  Net assets available for benefits at end of period  Description of funding policy  Actuarial present value of promised retirement benefits	X duration, credit (X) duration, debit X duration, credit X duration, credit X duration, credit X unstant, credit text X vistant, credit	IAS 1.103 Example, IAS 1.102 Example, IAS 26.35 b (IV) Disclosure IAS 26.35 b (V) Disclosure IAS 1.99 Disclosure, IAS 26.35 b (Vi) Disclosure IAS 1.99 Disclosure, IAS 26.35 b (Vii) Disclosure IAS 1.99 Disclosure, IAS 26.35 b (Vii) Disclosure, IAS 1.93 Example IAS 12.79 Disclosure, IAS 1.82 d Disclosure, IAS 12.81 c (ii) Disclosure, IFRS 12.813 g Disclosure, IAS 12.81 c (ii) Disclosure, IFRS 8.23 h Disclosure, IAS 26.35 b (Viii) Disclosure IAS 26.35 b (Viii) Disclosure IAS 26.35 b (Xiii) Disclosure		
Benefits paid or payable  Administrative expenses  Other expense  Tax income (expense)  Profit (loss) on disposal of investments and changes in value of investments  Transfers from (to) other retirement benefit plans  Total increase (decrease) in net assets available for benefits  Net assets available for benefits at end of period  Description of funding policy  Actuarial present value of promised retirement benefits  Description of significant actuarial assumptions made and method used to calculate actuarial present value of promised retirement benefits  Description of retirement benefits  Description of retirement benefits  Names of employers and employee groups covered	X duration, credit (X) duration, debit X duration, credit X duration, credit X duration, credit text X instant, credit text text text text	IAS 1.103 Example. IAS 1.102 Example. IAS 26.35 b (IV) Disclosure IAS 1.99 Disclosure. IAS 26.35 b (IV) Disclosure IAS 1.99 Disclosure. IAS 26.35 b (IV) Disclosure. IAS 1.103 Example IAS 1.93 Disclosure. IAS 26.35 b (IV) Disclosure. IAS 1.93 Disclosure. IAS 26.35 b (IV) Disclosure. IAS 1.103 Example IAS 1.2879 Disclosure. IAS 1.82 d Disclosure. IAS 1.281 c (I) Disclosure. IFS 18.283 p Disclosure. IAS 12.81 c (I) Disclosure. IFS 8.23 h Disclosure. IAS 26.35 b (IV) Disclosure IAS 26.35 b (IV) Disclosure IAS 26.35 b (IV) Disclosure IAS 26.35 c Disclosure IAS 26.35 c Disclosure IAS 26.35 c Disclosure IAS 26.35 d Disclosure		
Benefits paid or payable  Administrative expenses  Other expense  Tax income (expense)  Profit (loss) on disposal of investments and changes in value of investments  Transfers from (to) other retirement benefit plans  Total increase (decrease) in net assets available for benefits  Net assets available for benefits at end of period  Description of funding policy  Actuarial present value of promised retirement benefits  Description of significant actuarial assumptions made and method used to calculate actuarial present value of promised retirement benefits  Description of retirement benefit plan  Names of employers and employee groups covered  Number of participants of retirement benefit plan receiving benefits	X duration, credit (X) duration, debit X duration, credit X duration, credit X duration, credit X stant, credit text X westert, credit text Lext X.X.X.X.X.X.X.X.X.X.X.X.X.X.X.X.X.X.X.	IAS 1.103 Example, IAS 1.102 Example, IAS 26.35 b (IV) Disclosure IAS 26.35 b (V) Disclosure IAS 1.99 Disclosure, IAS 26.35 b (VI) Disclosure IAS 1.99 Disclosure, IAS 26.35 b (VI) Disclosure IAS 1.93 Example IAS 1.93 Example IAS 1.93 Example IAS 1.93 Example IAS 1.279 Disclosure, IAS 1.82 d Disclosure, IAS 1.281 c (II) Disclosure, IFRS 12.B13 g Disclosure, IAS 1.281 c (I) Disclosure, IFRS 8.23 h Disclosure, IAS 26.35 b (VIII) Disclosure IAS 26.35 b (VIII) Disclosure IAS 26.35 b (XIV) Disclosure IAS 26.35 b Disclosure IAS 26.35 d Disclosure IAS 26.36 d Disclosure IAS 26.36 d Disclosure IAS 26.36 d Disclosure		
Benefits paid or payable  Administrative expenses  Other expense  Tax income (expense)  Profit (loss) on disposal of investments and changes in value of investments  Transfers from (to) other retirement benefit plans  Total increase (decrease) in net assets available for benefits  Net assets available for benefits at end of period  Description of funding policy  Actuarial present value of promised retirement benefits  Description of significant actuarial assumptions made and method used to calculate actuarial present value of promised retirement benefits  Description of retirement benefits  Description of retirement benefit plan  Names of employers and employee groups covered  Number of participants of retirement benefit plan receiving benefits  Number of other participants of retirement benefit plan	X duration, credit (X) duration, debit (X) duration, debit (X) duration, debit (X) duration, debit (X) duration, credit X duration, credit X duration, credit X duration, credit X instant, credit text Itext text text text text text te	IAS 1.103 Example. IAS 1.102 Example. IAS 26.35 b (IV) Disclosure IAS 26.35 b (V) Disclosure IAS 1.99 Disclosure. IAS 26.35 b (VI) Disclosure IAS 1.103 Example IAS 1.99 Disclosure. IAS 26.35 b (VII) Disclosure IAS 1.103 Example IAS 1.279 Disclosure. IAS 1.82 d Disclosure IAS 1.281 c (II) Disclosure. IAS 1.82 d Disclosure IAS 1.281 c (II) Disclosure. IAS 2.83 h Disclosure IAS 26.35 b (VIII) Disclosure IAS 26.35 b Disclosure IAS 26.35 d Disclosure IAS 26.35 d Disclosure IAS 26.36 b Disclosure		
Benefits paid or payable  Administrative expenses  Other expense  Tax income (expense)  Profit (loss) on disposal of investments and changes in value of investments  Transfers from (to) other retirement benefit plans  Total increase (decrease) in net assets available for benefits  Net assets available for benefits at end of period  Description of funding policy  Actuarial present value of promised retirement benefits  Description of significant actuarial assumptions made and method used to calculate actuarial present value of promised retirement benefits  Description of retirement benefit plan  Names of employers and employee groups covered  Number of participants of retirement benefit plan receiving benefits	X duration, credit (X) duration, debit X duration, credit X duration, credit X duration, credit X stant, credit text X westert, credit text Lext X.X.X.X.X.X.X.X.X.X.X.X.X.X.X.X.X.X.X.	IAS 1.103 Example. IAS 1.102 Example. IAS 26.35 b (IV) Disclosure IAS 26.35 b (V) Disclosure IAS 1.99 Disclosure. IAS 26.35 b (Vi) Disclosure. IAS 1.103 Example IAS 1.99 Disclosure. IAS 26.35 b (Vii) Disclosure. IAS 1.93 Disclosure. IAS 26.35 b (Vii) Disclosure. IAS 1.93 Example IAS 1.28 Disclosure. IAS 26.35 b (Vii) Disclosure. IAS 1.28 Disclosure. IAS 1.82 d Disclosure. IAS 1.28 (I) Disclosure. IAS 1.82 d Disclosure. IAS 1.28 (I) Disclosure. IFRS 1.8.23 h Disclosure. IAS 26.35 b (IV) Disclosure IAS 26.35 b (IV) Disclosure IAS 26.35 b Disclosure IAS 26.35 d Disclosure IAS 26.36 d Disclosure IAS 26.36 d Disclosure IAS 26.36 b Disclosure		
Benefits paid or payable  Administrative expenses  Other expense  Tax income (expense)  Profit (loss) on disposal of investments and changes in value of investments Transfers from (to) other retirement benefit plans Total increase (decrease) in net assets available for benefits Net assets available for benefits at end of period Description of funding policy Actuarial present value of promised retirement benefits Description of significant actuarial assumptions made and method used to calculate actuarial present value of promised retirement benefits Description of retirement benefits Description of retirement benefit plan Names of employers and employee groups covered Number of participants of retirement benefit plan receiving benefits Number of other participants of retirement benefit plan Description of type of retirement benefit plan Explanation of whether participants contribute to retirement benefit plan Description of retirement benefits promised to participants	X duration, credit (X) duration, debit (X) duration, debit (X) duration, debit (X) duration, debit (X) duration, credit X duration, credit X duration, credit X duration, credit X matent, credit text text text text text text text te	IAS 1.103 Example, IAS 1.102 Example, IAS 26.35 b (IV) Disclosure IAS 26.35 b (V) Disclosure IAS 1.99 Disclosure IAS 26.35 b (VI) Disclosure IAS 1.99 Disclosure, IAS 26.35 b (VI) Disclosure IAS 1.99 Disclosure, IAS 26.35 b (VII) Disclosure IAS 1.99 Disclosure, IAS 26.35 b (VII) Disclosure IAS 1.28 b (VIII) Disclosure, IAS 1.82 d Disclosure IAS 1.281 c (II) Disclosure, IFRS 12.813 g Disclosure, IAS 12.81 c (II) Disclosure, IFRS 12.813 g Disclosure IAS 12.81 b (VIII) Disclosure, IFRS 12.813 g Disclosure IAS 12.83 b (VIII) Disclosure IAS 12.81 b (VIII) Disclosure IAS 12.81 b (VIII) Disclosure IAS 26.35 b (VIII) Disclosure IAS 26.35 b Disclosure IAS 26.36 b Disclosure		
Benefits paid or payable  Administrative expenses  Other expense  Tax income (expense)  Profit (loss) on disposal of investments and changes in value of investments  Transfers from (to) other retirement benefit plans  Total increase (decrease) in net assets available for benefits  Net assets available for benefits at end of period  Description of funding policy  Actuarial present value of promised retirement benefits  Description of significant actuarial assumptions made and method used to calculate actuarial present value of promised retirement benefits  Description of retirement benefit plan  Names of employers and employee groups covered  Number of other participants of retirement benefit plan receiving benefits  Number of other participants of retirement benefit plan  Description of type of retirement benefit plan  Explanation of whether participants contribute to retirement benefit plan  Description of retirement benefits promised to participants  Description of any retirement benefit plan termination terms	X duration, credit (X) duration, debit X duration, credit X duration, credit X duration, credit text text text text text text text te	IAS 1.103 Example. IAS 1.102 Example. IAS 26.35 b (W) Disclosure IAS 26.35 b (V) Disclosure IAS 1.99 Disclosure. IAS 26.35 b (VI) Disclosure. IAS 1.103 Example IAS 1.99 Disclosure. IAS 26.35 b (VII) Disclosure. IAS 1.103 Example IAS 1.28 c (II) Disclosure. IAS 1.82 d Disclosure. IAS 1.2.81 c (II) Disclosure. IAS 1.82 d Disclosure. IAS 12.81 c (II) Disclosure. IAS 1.8.23 h Disclosure. IAS 12.81 c (II) Disclosure. IAS 8.23 h Disclosure. IAS 26.35 b (VIII) Disclosure IAS 26.35 b (VIII) Disclosure IAS 26.35 b (Disclosure IAS 26.35 d Disclosure IAS 26.36 d Disclosure		
Benefits paid or payable  Administrative expenses  Other expense  Tax income (expense)  Profit (loss) on disposal of investments and changes in value of investments Transfers from (to) other retirement benefit plans Total increase (decrease) in net assets available for benefits  Net assets available for benefits at end of period Description of funding policy Actuarial present value of promised retirement benefits Description of significant actuarial assumptions made and method used to calculate actuarial present value of promised retirement benefits Description of retirement benefit plan Names of employers and employee groups covered Number of participants of retirement benefit plan receiving benefits Number of other participants of retirement benefit plan Description of type of retirement benefit plan Explanation of whether participants contribute to retirement benefit plan Description of retirement benefits promised to participants Description of any retirement benefit plan remination terms Explanation of donages in description of retirement benefit plan	X duration, credit (X) duration, debit (X) duration, debit (X) duration, debit (X) duration, debit (X) duration, credit X duration, credit X duration, credit X duration, credit X matent, credit text text text text text text text te	IAS 1.103 Example, IAS 1.102 Example, IAS 26.35 b (IV) Disclosure IAS 26.35 b (V) Disclosure IAS 1.99 Disclosure IAS 26.35 b (VI) Disclosure IAS 1.99 Disclosure, IAS 26.35 b (VI) Disclosure IAS 1.99 Disclosure, IAS 26.35 b (VII) Disclosure IAS 1.99 Disclosure, IAS 26.35 b (VII) Disclosure IAS 1.28 b (VIII) Disclosure, IAS 1.82 d Disclosure IAS 1.281 c (II) Disclosure, IFRS 12.813 g Disclosure, IAS 12.81 c (II) Disclosure, IFRS 12.813 g Disclosure IAS 12.81 b (VIII) Disclosure, IFRS 12.813 g Disclosure IAS 12.83 b (VIII) Disclosure IAS 12.81 b (VIII) Disclosure IAS 12.81 b (VIII) Disclosure IAS 26.35 b (VIII) Disclosure IAS 26.35 b Disclosure IAS 26.36 b Disclosure		
Benefits paid or payable  Administrative expenses  Other expense  Tax income (expense)  Profit (loss) on disposal of investments and changes in value of investments  Transfers from (to) other retirement benefit plans  Total increase (decrease) in net assets available for benefits  Net assets available for benefits at end of period  Description of funding policy  Actuarial present value of promised retirement benefits  Description of significant actuarial assumptions made and method used to calculate actuarial present value of promised retirement benefits  Description of retirement benefit plan  Names of employers and employee groups covered  Number of other participants of retirement benefit plan receiving benefits  Number of other participants of retirement benefit plan  Description of type of retirement benefit plan  Explanation of whether participants contribute to retirement benefit plan  Description of retirement benefit plan termination terms  Explanation of changes in description of retirement benefit plan  (BOILOD) Notes - Subclassifications of assets, liabilities and equities	X duration, credit (X) duration, debit X duration, credit X duration, credit X duration, credit text text text text text text text te	IAS 1.103 Example. IAS 1.102 Example. IAS 26.35 b (W) Disclosure IAS 26.35 b (V) Disclosure IAS 1.99 Disclosure. IAS 26.35 b (VI) Disclosure. IAS 1.103 Example IAS 1.99 Disclosure. IAS 26.35 b (VII) Disclosure. IAS 1.103 Example IAS 1.28 c (II) Disclosure. IAS 1.82 d Disclosure. IAS 1.2.81 c (II) Disclosure. IAS 1.82 d Disclosure. IAS 12.81 c (II) Disclosure. IAS 1.8.23 h Disclosure. IAS 12.81 c (II) Disclosure. IAS 8.23 h Disclosure. IAS 26.35 b (VIII) Disclosure IAS 26.35 b (VIII) Disclosure IAS 26.35 b (Disclosure IAS 26.35 d Disclosure IAS 26.36 d Disclosure		
Benefits paid or payable  Administrative expenses  Other expense  Tax income (expense)  Profit (loss) on disposal of investments and changes in value of investments  Transfers from (to) other retirement benefit plans  Total increase (decrease) in net assets available for benefits  Net assets available for benefits at end of period  Description of funding policy  Actuarial present value of promised retirement benefits  Description of significant actuarial assumptions made and method used to calculate actuarial present value of promised retirement benefits  Description of retirement benefit plan  Names of employers and employee groups covered  Number of participants of retirement benefit plan receiving benefits  Number of other participants or retirement benefit plan  Description of type of retirement benefit plan  Explanation of whether participants contribute to retirement benefit plan  Description of retirement benefits promised to participants  Description of of any retirement benefit plan termination terms  Explanation of changes in description of retirement benefit plan  (200100) Notes - Subclassifications of assets, liabilities and equities subclassifications of assets, liabilities and equities	X duration, credit (X) duration, debit X duration, credit X duration, credit X duration, credit text text text text text text text te	IAS 1.103 Example. IAS 1.102 Example. IAS 26.35 b (W) Disclosure IAS 26.35 b (V) Disclosure IAS 1.99 Disclosure. IAS 26.35 b (VI) Disclosure. IAS 1.103 Example IAS 1.99 Disclosure. IAS 26.35 b (VII) Disclosure. IAS 1.103 Example IAS 1.28 c (II) Disclosure. IAS 1.82 d Disclosure. IAS 1.2.81 c (II) Disclosure. IAS 1.82 d Disclosure. IAS 12.81 c (II) Disclosure. IAS 1.8.23 h Disclosure. IAS 12.81 c (II) Disclosure. IAS 8.23 h Disclosure. IAS 26.35 b (VIII) Disclosure IAS 26.35 b (VIII) Disclosure IAS 26.35 b (Disclosure IAS 26.35 d Disclosure IAS 26.36 d Disclosure		
Benefits paid or payable  Administrative expenses  Other expense  Tax income (expense)  Profit (loss) on disposal of investments and changes in value of investments  Transfers from (to) other retirement benefit plans  Total increase (decrease) in net assets available for benefits  Net assets available for benefits at end of period  Description of funding policy  Actuarial present value of promised retirement benefits  Description of significant actuarial assumptions made and method used to calculate actuarial present value of promised retirement benefits  Description of retirement benefits  Description of retirement benefit plan  Names of employers and employee groups covered  Number of participants of retirement benefit plan receiving benefits  Number of other participants of retirement benefit plan  Description of type of retirement benefit plan  Explanation of whether participants contribute to retirement benefit plan  Description of retirement benefits plan tension of velicement benefit plan tension t	X duration, credit (X) duration, debit (X) duration, debit (X) duration, debit (X) duration, debit (X) duration, credit X duration, credit X duration, credit X duration, credit text (X) instant, credit text text text text text text text te	IAS 1.103 Example. IAS 1.102 Example. IAS 26.35 b (IV) Disclosure IAS 26.35 b (V) Disclosure IAS 1.99 Disclosure. IAS 26.35 b (Vi) Disclosure IAS 1.103 Example IAS 1.99 Disclosure. IAS 26.35 b (Vii) Disclosure IAS 1.103 Example IAS 1.279 Disclosure. IAS 1.82 d Disclosure IAS 1.281 c (II) Disclosure. IAS 1.82 d Disclosure IAS 1.281 c (II) Disclosure. IAS 1.82 d Disclosure IAS 26.35 b (Viii) Disclosure. IAS 26.35 b (Viii) Disclosure IAS 26.35 d (Viii) Disclosure IAS 26.35 d Disclosure IAS 26.36 d Disclosure		
Benefits paid or payable  Administrative expenses  Other expense  Tax income (expense)  Profit (loss) on disposal of investments and changes in value of investments  Transfers from (to) other retirement benefit plans  Total increase (decrease) in net assets available for benefits  Net assets available for benefits at end of period  Description of funding policy  Actuarial present value of promised retirement benefits  Description of significant actuarial assumptions made and method used to calculate actuarial present value of promised retirement benefits  Description of retirement benefit plan  Names of employers and employee groups covered  Number of participants of retirement benefit plan receiving benefits  Number of other participants of retirement benefit plan  Description of type of retirement benefit plan  Explanation of whether participants contribute to retirement benefit plan  Description of retirement benefits promised to participants  Description of of any retirement benefit plan termination terms  Explanation of changes in description of retirement benefit plan  (80100) Notes - Subclassifications of assets, liabilities and equities subclassifications of assets, liabilities and equities flastract]  Land  Buildings	X duration, credit (X) duration, debit X duration, credit X duration, credit X duration, credit X duration, credit text X instant, credit text text X x duration X XX duration X XX duration text text  Lext text  Lext  Lex	IAS 1.103 Example, IAS 1.102 Example, IAS 26.35 b (IV) Disclosure IAS 26.35 b (V) Disclosure IAS 1.99 Disclosure, IAS 26.35 b (VI) Disclosure IAS 1.99 Disclosure, IAS 26.35 b (VI) Disclosure IAS 1.99 Disclosure, IAS 26.35 b (VII) Disclosure, IAS 1.93 Example IAS 12.79 Disclosure, IAS 1.82 d Disclosure, IAS 1.281 c (II) Disclosure, IFRS 12.813 g Disclosure, IAS 12.81 c (I) Disclosure, IFRS 8.23 h Disclosure, IAS 26.35 b (VIII) Disclosure IAS 26.35 b (VIII) Disclosure IAS 26.35 b (XIV) Disclosure IAS 26.35 b (XIV) Disclosure IAS 26.35 d Disclosure IAS 26.36 d Disclosure		
Benefits paid or payable  Administrative expenses  Other expense  Tax income (expense)  Profit (loss) on disposal of investments and changes in value of investments  Transfers from (to) other retirement benefit plans  Total increase (decrease) in net assets available for benefits  Net assets available for benefits at end of period  Description of funding policy  Actuarial present value of promised retirement benefits  Description of significant actuarial assumptions made and method used to calculate actuarial present value of promised retirement benefits  Description of retirement benefits  Description of retirement benefit plan  Names of employers and employee groups covered  Number of participants of retirement benefit plan receiving benefits  Number of other participants of retirement benefit plan  Description of type of retirement benefit plan  Explanation of whether participants contribute to retirement benefit plan  Description of retirement benefits plan tension of verifications of retirement benefit plan tension of verifications of assets, liabilities and equities  subclassifications of assets, liabilities and equities [abstract]  Land  Buildings  Total land and buildings	X duration, credit (X) duration, debit (X) duration, debit (X) duration, debit (X) duration, debit (X) duration, credit X duration, credit X duration, credit X duration, credit X instant, credit text text text text text text text te	IAS 1.103 Example. IAS 1.102 Example. IAS 26.35 b (W) Disclosure IAS 26.35 b (W) Disclosure IAS 1.99 Disclosure. IAS 26.35 b (vi) Disclosure IAS 1.99 Disclosure. IAS 26.35 b (vii) Disclosure IAS 1.99 Disclosure. IAS 26.35 b (vii) Disclosure IAS 1.99 Disclosure. IAS 26.35 b (viii) Disclosure IAS 1.281 c (ii) Disclosure. IAS 1.82 d Disclosure. IAS 12.81 c (ii) Disclosure. IFRS 12.813 g Disclosure. IAS 12.81 c (ii) Disclosure. IFRS 8.23 h Disclosure. IAS 26.35 b (viii) Disclosure IAS 26.35 b (iv) Disclosure IAS 26.35 b (iv) Disclosure IAS 26.35 b (iv) Disclosure IAS 26.35 b Disclosure IAS 26.35 c Disclosure IAS 26.35 d Disclosure IAS 26.35 d Disclosure IAS 26.35 d Disclosure IAS 26.36 d Disclosure		
Benefits paid or payable  Administrative expenses  Other expense  Tax income (expense)  Profit (loss) on disposal of investments and changes in value of investments Transfers from (to) other retirement benefit plans Total increase (decrease) in net assets available for benefits  Net assets available for benefits at end of period Description of funding policy Actuarial present value of promised retirement benefits Description of significant actuarial assumptions made and method used to calculate actuarial present value of promised retirement benefits Description of retirement benefit plan Names of employers and employee groups covered Number of participants of retirement benefit plan receiving benefits Number of other participants of retirement benefit plan Description of type of retirement benefit plan Explanation of whether participants contribute to retirement benefit plan Description of any retirement benefit plan remaination terms Explanation of changes in description of retirement benefit plan Description of any retirement benefit plan remaination terms Explanation of changes in description of retirement benefit plan Description of any retirement benefit plan termination terms Explanation of changes in description of retirement benefit plan Description of any retirement benefit plan termination terms Explanation of changes in description of retirement benefit plan Description of sayets, liabilities and equities (abstract) Property, plant and equipment (abstract) Land and buildings [abstract] Land Buildings Total land and buildings	X duration, credit (X) duration, debit X duration, credit X duration, credit X duration, credit X duration, credit text X instant, credit text text X x duration X XX duration X XX duration text text  Lext text  Lext  Lex	IAS 1.103 Example, IAS 1.102 Example, IAS 26.35 b (IV) Disclosure IAS 26.35 b (V) Disclosure IAS 1.99 Disclosure, IAS 26.35 b (VI) Disclosure IAS 1.99 Disclosure, IAS 26.35 b (VI) Disclosure IAS 1.99 Disclosure, IAS 26.35 b (VII) Disclosure, IAS 1.93 Example IAS 12.79 Disclosure, IAS 1.82 d Disclosure, IAS 1.281 c (II) Disclosure, IFRS 12.813 g Disclosure, IAS 12.81 c (I) Disclosure, IFRS 8.23 h Disclosure, IAS 26.35 b (VIII) Disclosure IAS 26.35 b (VIII) Disclosure IAS 26.35 b (XIV) Disclosure IAS 26.36 b Disclosure IAS 26.36 c Disclosure IAS 26.36 c Disclosure IAS 26.36 c Disclosure		
Benefits paid or payable  Administrative expenses  Other expense  Tax income (expense)  Profit (loss) on disposal of investments and changes in value of investments  Transfers from (to) other retirement benefit plans  Total increase (decrease) in net assets available for benefits  Net assets available for benefits at end of period  Description of funding policy  Actuarial present value of promised retirement benefits  Description of significant actuarial assumptions made and method used to calculate actuarial present value of promised retirement benefits  Description of retirement benefits  Description of retirement benefit plan  Names of employers and employee groups covered  Number of participants of retirement benefit plan receiving benefits  Number of other participants of retirement benefit plan  Description of type of retirement benefit plan  Explanation of whether participants contribute to retirement benefit plan  Description of retirement benefits plan tension of verifications of retirement benefit plan tension of verifications of assets, liabilities and equities  subclassifications of assets, liabilities and equities [abstract]  Land  Buildings  Total land and buildings	X duration, credit (X) duration, debit (X) duration, credit X duration, credit X duration, credit X duration, credit X stant, credit text (Ext  Lext  Lext	IAS 1.103 Example. IAS 1.102 Example. IAS 26.35 b (W) Disclosure IAS 26.35 b (W) Disclosure IAS 1.99 Disclosure. IAS 26.35 b (vi) Disclosure IAS 1.99 Disclosure. IAS 26.35 b (vii) Disclosure IAS 1.99 Disclosure. IAS 26.35 b (vii) Disclosure IAS 1.99 Disclosure. IAS 26.35 b (viii) Disclosure IAS 1.281 c (ii) Disclosure. IAS 1.82 d Disclosure. IAS 12.81 c (ii) Disclosure. IFRS 12.813 g Disclosure. IAS 12.81 c (ii) Disclosure. IFRS 8.23 h Disclosure. IAS 26.35 b (viii) Disclosure IAS 26.35 b (iv) Disclosure IAS 26.35 b (iv) Disclosure IAS 26.35 b (iv) Disclosure IAS 26.35 b Disclosure IAS 26.35 c Disclosure IAS 26.35 d Disclosure IAS 26.35 d Disclosure IAS 26.35 d Disclosure IAS 26.36 d Disclosure		
Benefits paid or payable  Administrative expenses  Other expense  Tax income (expense)  Profit (loss) on disposal of investments and changes in value of investments Transfers from (to) other retirement benefit plans Total increase (decrease) in net assets available for benefits  Net assets available for benefits at end of period Description of funding policy Actuarial present value of promised retirement benefits Description of significant actuarial assumptions made and method used to calculate actuarial present value of promised retirement benefits Description of retirement benefit plan Names of employers and employee groups covered Number of participants of retirement benefit plan receiving benefits Number of other participants of retirement benefit plan Description of type of retirement benefit plan Explanation of whether participants contribute to retirement benefit plan Description of retirement benefit plan pescription of retirement benefit plan Description of other participants contribute to retirement benefit plan Description of other participants contribute to retirement benefit plan Description of other participants contribute to retirement benefit plan Description of any eritement benefit plan remination terms Explanation of changes in description of retirement benefit plan Bootolo (Notes-Stitolassifications of assets, liabilities and equities) Under Stitolassifications of assets, liabilities and equities (abstract) Land Buildings Total land and buildings Machinery Vehicles (abstract) Ships Aircraft	X duration, credit (X) duration, debit (X) duration, credit X duration, credit X duration, credit X duration, credit text X instant, credit text text text text text text text te	IAS 1.103 Example. IAS 1.102 Example. IAS 26.35 b (IV) Disclosure IAS 26.35 b (V) Disclosure IAS 1.99 Disclosure. IAS 26.35 b (Vi) Disclosure IAS 1.99 Disclosure. IAS 26.35 b (Vi) Disclosure IAS 1.99 Disclosure. IAS 26.35 b (Vii) Disclosure IAS 1.93 Example IAS 1.279 Disclosure. IAS 1.82 d Disclosure. IAS 1.281 c (ii) Disclosure. IAS 1.82 d Disclosure. IAS 12.81 c (i) Disclosure. IFRS 8.23 h Disclosure. IAS 26.35 b (Viii) Disclosure IAS 26.35 b (Viii) Disclosure IAS 26.35 b (iv) Disclosure IAS 26.35 b (iv) Disclosure IAS 26.35 b Disclosure IAS 26.35 d Disclosure IAS 26.36 d Disclosure IAS 26.37 d Example IAS 16.37 d Example IAS 16.37 d Example IAS 16.37 d Example IAS 16.37 d Example		
Benefits paid or payable  Administrative expenses  Other expense  Tax income (expense)  Profit (loss) on disposal of investments and changes in value of investments  Transfers from (to) other retirement benefit plans  Total increase (decrease) in net assets available for benefits  Net assets available for benefits at end of period  Description of funding policy  Actuarial present value of promised retirement benefits  Description of significant actuarial assumptions made and method used to calculate actuarial present value of promised retirement benefits  Description of retirement benefit plan  Names of employers and employee groups covered  Number of participants of retirement benefit plan receiving benefits  Number of other participants of retirement benefit plan  Description of type of retirement benefit plan  Explanation of whether participants contribute to retirement benefit plan  Description of any retirement benefits promised to participants  Description of any retirement benefit plan termination terms  Explanation of changes in description of retirement benefit plan  Bublidings  Total land and buildings [abstract]  Land  Buildings  Total land and buildings  Machinery  Vehicles [abstract]  Ships  Aircraft  Motor vehicles	X duration, credit (X) duration, debit (X) duration, credit X mstant, credit text X mstant, credit text text XXX duration XXX duration, debit XX mstant, debit	IAS 1.103 Example, IAS 1.102 Example, IAS 26.35 b (IV) Disclosure IAS 26.35 b (V) Disclosure IAS 1.99 Disclosure, IAS 26.35 b (VI) Disclosure IAS 1.99 Disclosure, IAS 26.35 b (VI) Disclosure IAS 1.93 Example IAS 1.93 Example IAS 1.93 Example IAS 1.93 Example IAS 1.94 b (VII) Disclosure, IAS 26.35 b (VII) Disclosure, IAS 1.82 d Disclosure, IAS 1.81 c (I) Disclosure, IFRS 1.813 g Disclosure, IAS 26.35 b (VIII) Disclosure, IFRS 8.23 h Disclosure, IAS 26.35 b (VIII) Disclosure IAS 26.35 b (VIII) Disclosure IAS 26.35 b (VIII) Disclosure IAS 26.35 b (IVIII) Disclosure IAS 26.35 b Disclosure IAS 26.35 b Disclosure IAS 26.35 b Disclosure IAS 26.35 b Disclosure IAS 26.36 b Disclosure IAS 26.36 D Disclosure IAS 26.36 b Disclosure IAS 26.37 c Example IAS 16.37 c Example		
Benefits paid or payable  Administrative expenses  Other expense  Tax income (expense)  Profit (loss) on disposal of investments and changes in value of investments  Transfers from (to) other retirement benefit plans  Total increase (decrease) in net assets available for benefits  Net assets available for benefits at end of period  Description of funding policy Actuarial present value of promised retirement benefits  Description of significant actuarial assumptions made and method used to calculate actuarial present value of promised retirement benefits  Description of retirement benefit plan  Names of employers and employee groups covered  Number of participants of retirement benefit plan receiving benefits  Number of other participants of retirement benefit plan  Description of type of retirement benefit plan  Explanation of whether participants contribute to retirement benefit plan  Description of any retirement benefits promised to participants  Description of any retirement benefit plan remination terms  Explanation of changes in description of retirement benefit plan  Booking of changes in description of retirement benefit plan  Description of any retirement benefit plan termination terms  Explanation of changes in description of retirement benefit plan  Booking of changes in description of retirement benefit plan  Booking spirations of assets, liabilities and equities subcolassifications of assets, liabilities and equities  Description of retirement benefit plan services and equities and equiti	X duration, credit (X) duration, debit (X) duration, credit X duration, credit X duration, credit X duration, credit text X instant, credit text text text text text text text te	IAS 1.103 Example. IAS 1.102 Example. IAS 26.35 b (IV) Disclosure IAS 26.35 b (V) Disclosure IAS 1.99 Disclosure. IAS 26.35 b (Vi) Disclosure IAS 1.99 Disclosure. IAS 26.35 b (Vi) Disclosure IAS 1.99 Disclosure. IAS 26.35 b (Vii) Disclosure IAS 1.93 Example IAS 1.279 Disclosure. IAS 1.82 d Disclosure. IAS 1.281 c (ii) Disclosure. IAS 1.82 d Disclosure. IAS 12.81 c (i) Disclosure. IFRS 8.23 h Disclosure. IAS 26.35 b (Viii) Disclosure IAS 26.35 b (Viii) Disclosure IAS 26.35 b (iv) Disclosure IAS 26.35 b (iv) Disclosure IAS 26.35 b Disclosure IAS 26.35 d Disclosure IAS 26.36 d Disclosure IAS 26.37 d Example IAS 16.37 d Example IAS 16.37 d Example IAS 16.37 d Example IAS 16.37 d Example		

W. J.	<b>T</b>	IERC of access	Additional AU Reference	ALL De Consession
Label Regres plants	Туре	IFRS reference  IAS 16.37 i Example	to IFRS elements	AU Reference
Bearer plants Tangible exploration and evaluation assets	X instant, debit X instant, debit	IFRS 6.25 Disclosure		
Mining assets	X instant, debit	IAS 16.37 Common practice		
Oil and gas assets	X instant, debit	IAS 16.37 Common practice		
Construction in progress  Owner-occupied property measured using investment property fair value model	X instant, debit X instant, debit	IAS 16.37 Common practice Effective 2023-01-01 IAS 16.29B Disclosure		
Other property, plant and equipment	X instant, debit	IAS 16.37 Common practice		
Total property, plant and equipment	X instant, debit	IAS 16.73 e Disclosure, IAS 1.54 a Disclosure		
Intangible assets and goodwill [abstract] Intangible assets other than goodwill [abstract]				
Brand names	X instant, debit	IAS 38.119 a Example		
Intangible exploration and evaluation assets  Mastheads and publishing titles	X instant, debit X instant, debit	IAS 38.119 Common practice, IFRS 6.25 Disclosure IAS 38.119 b Example		
Computer software	X instant, debit	IAS 38.119 c Example		
Licences and franchises	X instant, debit	IAS 38.119 d <sub>Example</sub>		
Copyrights, patents and other industrial property rights, service and operating rights  Recipes, formulae, models, designs and prototypes	X instant, debit X instant, debit	IAS 38.119 e <sub>Example</sub> IAS 38.119 f <sub>Example</sub>		
Intangible assets under development	X instant, debit	IAS 38.119 g Example		
Other intangible assets	X instant, debit	IAS 38.119 Common practice		
Total intangible assets other than goodwill	X instant, debit	IAS 1.54 c <sub>Disclosure</sub> , IAS 38.118 e <sub>Disclosure</sub> IFRS 3.B67 d <sub>Disclosure</sub> , IAS 1.54 c <sub>Disclosure</sub> ,		
Goodwill	X instant, debit	IAS 36.134 a Disclosure, IAS 36.135 a Disclosure		
Total intangible assets and goodwill	X instant, debit	IAS 1.55 Common practice		
Investment property [abstract] Investment property completed	X instant, debit	IAS 1.112 C Common practice		
Investment property under construction or development	X instant, debit	IAS 1.112 C Common practice		
Total investment property	X instant, debit	IAS 1.54 b Disclosure, IAS 40.76 Disclosure,		
		IAS 40.79 d <sub>Disclosure</sub>		
Investments in subsidiaries, joint ventures and associates reported in separate financial statements [abstract]				
Investments in subsidiaries reported in separate financial statements Investments in joint ventures reported in separate financial statements	X instant, debit X instant, debit	IAS 27.10 Disclosure IAS 27.10 Disclosure		
Investments in joint ventures reported in separate financial statements  Investments in associates reported in separate financial statements	X instant, debit	IAS 27.10 Disclosure IAS 27.10 Disclosure		
Total investments in subsidiaries, joint ventures and associates reported in separate financial statements	X instant, debit	IAS 27.10 Disclosure		
Investments accounted for using equity method [abstract] Investments in associates accounted for using equity method	X instant, debit	IAS 1.55 Common practice		
Investments in associates accounted for using equity method  Investments in joint ventures accounted for using equity method	X instant, debit	IAS 1.55 Common practice IAS 1.55 Common practice		
Total investments accounted for using equity method	X instant, debit	IAS 1.54 e Disclosure, IFRS 8.24 a Disclosure,		
	rissant, debit	IFRS 12.B16 Disclosure		
Trade and other non-current receivables [abstract]  Non-current trade receivables	X instant, debit	IAS 1.78 b <sub>Example</sub>		
Non-current receivables due from related parties	X instant, debit	IAS 1.78 b Example		
Non-current receivables due from associates	X instant, debit	IAS 1.78 b Common practice		
Non-current receivables due from joint ventures	X instant, debit	IAS 1.78 b Common practice		
Non-current prepayments and non-current accrued income other than non-current contract assets [abstract]				
Non-current prepayments  Non-current lease prepayments	X instant, debit X instant, debit	IAS 1.78 b Example IAS 1.55 Common practice		
Non-current accrued income other than non-current contract assets	X instant, debit	IAS 1.55 Common practice, IAS 1.78 Common practice		
Total non-current prepayments and non-current accrued income other than non-current contract assets	X instant, debit	IAS 1.78 Common practice, IAS 1.55 Common practice		
Non-current receivables from taxes other than income tax	X instant, debit	IAS 1.78 b Common practice IAS 1.78 b Common practice		
Non-current value added tax receivables  Non-current receivables from sale of properties	X instant, debit X instant, debit	IAS 1.78 b Common practice		
Non-current receivables from rental of properties	X instant, debit	IAS 1.78 b Common practice		
Other non-current receivables	X instant, debit	IAS 1.78 b Example		
Total trade and other non-current receivables  Non-current prepayments and non-current accrued income including non-current contract assets [abstract]	X instant, debit	IAS 1.54 h Disclosure, IAS 1.78 b Disclosure		
Non-current prepayments	X instant, debit	IAS 1.78 b <sub>Example</sub>		
Non-current lease prepayments	X instant, debit	IAS 1.55 Common practice		
Non-current accrued income including non-current contract assets [abstract]  Non-current contract assets	X instant, debit	IFRS 15.105 Disclosure		
Non-current accrued income other than non-current contract assets	X instant, debit	IAS 1.55 Common practice, IAS 1.78 Common practice		
Total non-current accrued income including non-current contract assets	X instant, debit	IAS 1.55 Common practice, IAS 1.78 Common practice		
Total non-current prepayments and non-current accrued income including non-current contract assets  Miscellaneous non-current assets [abstract]	X instant, debit	IAS 1.55 Common practice, IAS 1.78 Common practice		
Non-current net defined benefit asset	X instant, debit	IAS 1.55 Common practice		
Non-current restricted cash and cash equivalents	X instant, debit	IAS 1.55 Common practice		
Non-current derivative financial assets  Non-current finance lease receivables	X instant, debit X instant, debit	IAS 1.55 Common practice		
Non-current interest receivable	X instant, debit	IAS 1.112 C Common practice		
Non-current programming assets	X instant, debit	IAS 1.55 Common practice		
Non-current investments other than investments accounted for using equity method  Long-term deposits	X instant, debit X instant, debit	IAS 1.55 Common practice IAS 1.55 Common practice		
Other non-current assets	X instant, debit	IAS 1.55 Common practice		
Trade and other current receivables [abstract]				
Current trade receivables  Current receivables due from related parties	X instant, debit X instant, debit	IAS 1.78 b <sub>Example</sub> , IAS 1.68 <sub>Example</sub> IAS 1.78 b <sub>Example</sub>		
Current receivables due from associates	X instant, debit	IAS 1.78 b Common practice		
Current receivables due from joint ventures	X instant, debit	IAS 1.78 b Common practice		
Current prepayments and current accrued income other than current contract assets [abstract]  Current prepayments [abstract]				
Current advances to suppliers	X instant, debit	IAS 1.112 C Common practice		
Current prepaid expenses	X instant, debit	IAS 1.112 C Common practice		
Total current prepayments  Current accrued income other than current contract assets	X instant, debit X instant, debit	IAS 1.78 b Example IAS 1.55 Common practice, IAS 1.78 Common practice		
Total current prepayments and current accrued income other than current contract assets	X instant, debit	IAS 1.55 Common practice, IAS 1.78 Common practice		
Current receivables from taxes other than income tax	X instant, debit	IAS 1.78 b Common practice		
Current value added tax receivables  Current receivables from sale of properties	X instant, debit X instant, debit	IAS 1.78 b Common practice IAS 1.78 b Common practice		
Current receivables from rental of properties	X instant, debit	IAS 1.78 b Common practice		
Other current receivables	X instant, debit	IAS 1.78 b Example		
Total trade and other current receivables  Current prepayments and current accrued income including current contract assets [abstract]	X instant, debit	IAS 1.78 b Disclosure, IAS 1.54 h Disclosure		
Current prepayments [abstract]				
Current advances to suppliers	X instant, debit	IAS 1.112 C Common practice		
Current prepaid expenses Total current prepayments	X instant, debit X instant, debit	IAS 1.112 C Common practice IAS 1.78 b Example		
Current accrued income including current contract assets [abstract]				
Current contract assets	X instant, debit	IFRS 15.105 Disclosure		
Current accrued income other than current contract assets  Total current accrued income including current contract assets	X instant, debit X instant, debit	IAS 1.55 Common practice, IAS 1.78 Common practice IAS 1.55 Common practice, IAS 1.78 Common practice		
Total current prepayments and current accrued income including current contract assets	X instant, debit X instant, debit	IAS 1.78 Common practice, IAS 1.55 Common practice		
Trade and other receivables [abstract]		IAC 1 70 b		
Trade receivables	X instant, debit X instant, debit	IAS 1.78 b Example IAS 1.78 b Example		
Receivables due from related parties		IAS 1.78 b Common practice		
Receivables due from related parties Receivables due from associates	X instant, debit			
Receivables due from associates Receivables due from joint ventures	X instant, debit	IAS 1.78 b Common practice		
Receivables due from associates  Receivables due from joint ventures  Prepayments and accrued income other than contract assets [abstract]	X instant, debit			
Receivables due from associates Receivables due from joint ventures Prepayments and accrued income other than contract assets [abstract] Prepayments Accrued income other than contract assets	X instant, debit  X instant, debit  X instant, debit	IAS 1.78 b Example IAS 1.55 Common practice, IAS 1.78 Common practice		
Receivables due from associates Receivables due from joint ventures Prepayments and accrued income other than contract assets [abstract] Prepayments	X instant, debit	IAS 1.78 b Example IAS 1.55 Common practice IAS 1.78 Common practice IAS 1.55 Common practice IAS 1.78 Common practice		

March   Marc				Additional AU Reference	
Production and any operation		Туре	IFRS reference		AU Reference
Description for control of control of the control o					
Date   1995			IAS 1.78 b common practice		
March   Marc					
Present content of the content of		X instant, debit	IAS 1.78 b <sub>Disclosure</sub> , IAS 1.54 h <sub>Disclosure</sub>		
Account   Comment   Comm		X toward stable	IAS 1.78 b s		
Account for the intermediated of the property of the propert	11.7		INCO III O D Example		
The content content actually content a					
Section   Sect					
Tompset for terminated international control internal Con	-				
Manuscanic foundations of the case trimple print in the print print of the print print in the case trimple print in the		instant, debit	Common practices and The Common practice		
And the content of					
More constructed and and will all and program for the sun excession of the sun control or		X instant, debit	IFRS 7.8 a Disclosure		
Mean count of months about 1 may 1	Non-current financial assets at fair value through profit or loss, measured as such in accordance with	X instant debit	Effective 2023-01-01 IFRS 7.8 a pioglasura		
Marchester   Company   C					
March   Marc		X instant, debit	Effective 2023-01-01 IFRS 7.8 a Disclosure		
Note control from the	Non-current financial assets at fair value through profit or loss, classified as held for trading	X instant debit			
Testimon from the record potent of the property from process of the control potential of the potential of the process of the control potential of the potential o					
See on the through control conduction of the property of the p					
Money contributions and bring where the contributions of such as the contribution of t			Expiry date 2023-01-01 IFRS 7.8 d Disclosure		
Non-control frequent passes of the value for expenditures of the value					
Reconstruction for the water consequent of the residue from principal or controllations of the controllations		X instant, debit	Expiry date 2023-01-01 IFRS 7.8 c Disclosure		
And contributions to equal two controls congressed and an all support of the completeness in the control of the	· · · · · ·	X instant debit	IFRS 7.8 h Dieclosure		
The concent manus function desirated or level as formy of the complete manus recovers an extended of the control of the cont	Non-current investments in equity instruments designated at fair value through other comprehensive				
No. control fractional account of an internal control account of the product of					
Total concent intends about 1					
Comparison of content from used below of the content of the content from the content fr					
Control franced action of the state in the project of the control franced action of the state of the project of the control franced action of the state of the project of the control franced action of the state of the project of the control franced action of the state of the state of the project of the state of the	Categories of current financial assets [abstract]				
advantage of the properties of the strongly print of loss, respected as soft in accordance with emergency for the properties of our Properties of the Proper		.,			
sewer price for improvious or commentation of control patients of the control	subsequently	X instant, debit	IFRS 7.8 a Disclosure		
Covered franced actions of the value and provided professions according to the control of the co		X instant, debit	Effective 2023-01-01 IFRS 7.8 a Disclosure		
Course from the contract of any six from the property print of two sets desired as held for tending Course from the counts of any six from the property print of two sets desired as held for tending Course from the counts of any six from the print of two sets desired as held for tending Course from the counts of any six from the print of two sets desired as held for tending Course from the counts of any six from the print of two sets desired as held for tending Course from the counts of any six from the print of two sets desired as held for tending of the compelentation from the counts of the count					
Control fraction and service and protection for the control formed and the control formed and the control fraction and th		X instant, debit			
The contract and as the Proof people of the Standard Proof Proof Standard Proof Proof Standard Proof Proof Standard Proof Proof Standard Proo	Current financial assets at fair value through profit or loss, classified as held for trading	X instant, debit	IAS 1.55 Common practice, , Expiry date 2023-01-		
Transport former bearing a season at fair value through prior to loss  Value and Value					
Courset fractional assess calculated by coases  University investigation of the company of the company of the company of the coases (Courset fractional assess of an area from the company of the courset fractional assess of the courset fractional assess of the course fractional assess o					
Contract floration and the evaluables of the companion are come (plated)  Contract floration and that are such through other companion are come (plated)  Contract floration and that are such through other companions to come (plated)  Contract floration and the contract floration (plated)  Contract floration and the contract floration (plated)  First all contract floration and the contract floration (plated)  First all contract floration and post floration (plated)  First all contract floration and post floration (plated)  First all contract floration and post floration (plated)  First all contract floration (plated)  First all contrac					
Convert function seeds at all value brough of the comprehense knowled of the comprehense content.  Convert function seeds research of all value through other comprehense content.  Convert function seeds and seeds and the value through other comprehense content.  Convert function seeds and another convert.  Total convert function seeds and another convert.  First 28 forms.  Firs	Current held-to-maturity investments				
Current invention assets measured after value through other comprehensive rooms Current invention assets in early informative designed and six ord set project of the comprehensive rooms Cartegories of financial active and after value through other comprehensive rooms Cartegories of financial active and after value through other comprehensive rooms Cartegories of financial active and after value through other comprehensive rooms Cartegories of financial active and active value of the comprehensive rooms Cartegories active at fair value through profit or too statement as such in accordance with exemption for proportions of comprehensive rooms Cartegories active at fair value through profit or too. Received as such in accordance with exemption for proportions of comprehensive rooms Cartegories active at fair value through profit or too. Received as such in accordance with exemption for proportions of comprehensive as such in accordance with exemption for proportions of comprehensive as such in accordance with exemption for recognizion of an exalt internacional activities.  Financial active at it value through profit or too. Received as such in accordance with exemption for recognizion of an exalt internacional activities.  Financial active at it value through profit or too. Received as such in accordance with exemption for recognizion of an exalt internacional activities.  Financial active at it value through profit or too. Received as such in accordance with exemption for recognizion of the comprehensive active at the comprehensive active		X instant, debit	Expiry date 2023-01-01 IFRS 7.8 c Disclosure		
Durint five-timents in early in foruments designated and fair value frough other comprehensive recome Total control financial assets at an extended cost Corrol financial assets and minuted production applies assets and minuted assets and minuted production applies assets and min		Υ	IFRS 7.8 h		
Total cornel framedia absent and service of the complete interval of the complete interval absent and interval of the complete interval absent and interval interval absent and interval interval absent and interval interval interval properties of the receive flower size in the receive flower interval absent at an evalue through profit or loss, designated upon a size interval inte					
Total current framework assessite (Company) and the Company of the					
Cestopines of francial sarets all strategy and professional published in Franciscal sarets at a fraint with through profes of loss, researched as such in accordance with examples for reportance of one research as such in sectoral sarets at fair value through profes of loss, researched as such in accordance with examples for reportance of one research as such in accordance with examples for published or resolving for accordance with examples for the such through profes of loss, desidend as hald for resolving for accordance with examples for the such as a few of through professions, and according to the such as a few of through professions, and according to the such as a few of through professions, and according to the such as a few of through professions, and according to the such as a few of through professions and according to the such as a few of through professions and according to the such as a few of through professions and according to the such as a few of through professions and according to the such as a few of through professions and according to the such as a few of through professions and according to the such as a few of through professions and according to the such as a few of through professions and according to the such as a few of through professions and according to the such as a few of through professions and according to the such as a few of through professions and according to the such as a few of through professions and according to the such as a few of through professions and according to the such as a few of through professions and according to the such as a few of through professions and according to the such as a few of through professions and according to the such as a few of through professions and according to the such as a few of through professions and according to the such as a few of through the such as a few of through the such as a few of throug	Current financial assets at amortised cost	X instant, debit			
Financial sases and fair value through profit or loss, designated upon mind recognition of subsequently Financial sases and an value through point or loss, received a south in accordance with exemption for recognition of own equily intrinsers.  Financial sases and an value through point or loss, received as south in accordance with exemption for recognition of own equily intrinsers.  Financial sases and an value through point or loss, classation as held for trading  Financial sases and an value through point or loss, classation as held for trading  Financial sases and an value through point or loss, manifestify measured at fair value  Financial sases and an value through point or loss, manifestify measured at fair value  Financial sases and an value through point or loss, manifestify measured at fair value  Financial sases and fair value through point or loss, manifestify measured at fair value  Financial sases and fair value through point or loss, manifestify measured at fair value  Financial sases and fair value through point or loss, manifestify measured at fair value  Financial sases and fair value through other comprehensive some [bastrass]  Financial sases and fair value through other comprehensive some [bastrass]  Financial sases and fair value through other comprehensive some [bastrass]  Financial sases and fair value through other comprehensive some [bastrass]  Financial sases and fair value through other comprehensive some [bastrass]  Financial sases and sarrows and fair value through other comprehensive some (bastrass)  Financial sases and sarrows and fair value through other comprehensive some (bastrass)  Financial sases and sarrows and fair value through other comprehensive some (bastrass)  Financial sases and sarrows and fair value through other comprehensive some (bastrass)  Financial sases and sarrows and fair value through other comprehensive some (bastrass)  Financial sases and sarrows and fair value through other comprehensive some (bastrass)  Financial sases and fair value through other comp		X instant, debit	IFRS 7.25 Disclosure		
Financial assets at fair value through profit or fores, designated upon intelline compliant or in submandable of the compliant of the complian					
Financial states at lain white through profit or loss, researced as such in accordance with exemption for reportance of non-facial shorted in control and profit or loss, researced as such in accordance with exemption for research in accorda	• • • • • • • • • • • • • • • • • • • •	X instant, debit	IFRS 7.8 a Disclosure		
Financial asserts at fair value through profit or loss, measured as such in accordance with exemplion for reacculation of one equity instrument soles for training and the following profit or loss, classified as held for training asserts at fair value through profit or loss.  Told francial asserts at fair value through profit or loss.  T			Effective 2023-01-01 IFRS 7.8 a pioglasura		
Financial assets a fair value through profile of loss, classified as held for trading Financial assets a fair value through profile of loss, manufability measured at fair value Financial assets and fair value through profile of loss  Kinne, one Financial assets a fair value through profile of loss  Kinne, one Financial assets a fair value through profile of loss  Kinne, one Financial assets a fair value through profile of loss  Kinne, one Financial assets a fair value through other comprehensive income [distinct]  Financial assets a fair value through other comprehensive income [distinct]  Financial assets a fair value through other comprehensive income [distinct]  Financial assets a fair value through other comprehensive income [distinct]  Financial assets a fair value through other comprehensive income [distinct]  Financial assets a fair value through other comprehensive income [distinct]  Financial assets a fair value through other comprehensive income [distinct]  Financial assets a fair value through other comprehensive income [distinct]  Financial assets a fair value through other comprehensive income [distinct]  Financial assets a fair value through other comprehensive income [distinct]  Financial assets a fair value through other comprehensive income [distinct]  Financial assets a fair value through other comprehensive income [distinct]  Financial assets a fair value through other comprehensive income [distinct]  Financial assets a fair value through other comprehensive income [distinct]  Financial assets a fair value through other comprehensive income [distinct]  Financial assets a fair value through other comprehensive income [distinct]  Financial assets a fair value through other comprehensive income [distinct]  Financial assets a fair value through other comprehensive income [distinct]  Financial assets a fair value through other forms [distinct]  Financial assets a fair value through other forms [distinct]  Financial assets a fair value through other forms [distinct]  Financial assets a fair value t			Distribute		
Filtrancial assess at fair value through profer of loss, marginariation of the property of the competence of the property		X instant, debit			
Financial assets and fail value through port for loss, maritativity measured at fair value    Visual cases   Vi	Financial assets at fair value through profit or loss, classified as held for trading	X instant debit			
Total francal assets at fair value through profit or loss Financial assets and are value through profit or loss Held-C-maturity investments Loss and re-devided Held-C-maturity investments Loss and re-devided Financial assets at fair value through other comprehensive income [assets or] Financial assets at fair value through other comprehensive income Investments in early instruments designated at fair value through other comprehensive income Total financial assets at fair value through other comprehensive income Total financial assets at fair value through other comprehensive income Total financial assets at fair value through other comprehensive income Total financial assets Total			OT II TO TO A Disclosure		
Financial assets available for case Hold-sh-mathy investments Loans and receivables Financial assets after walls through other comprehensive income [abstract] Financial assets are required at law value brough other comprehensive income Financial assets measured at law value brough other comprehensive income Financial assets measured at law value brough other comprehensive income Financial assets measured at law value brough other comprehensive income Financial assets measured at law value brough other comprehensive income Financial assets Finan					
Held-to-maturity investments Loars and receivables Financial assets at fair value through other comprehensive income [abstrace] Financial assets at fair value through other comprehensive income Investments in early information designated at fair value through other comprehensive income Investments in early information designated at fair value through other comprehensive income Investments in early information designated at fair value through other comprehensive income Investments in early information designated at fair value through other comprehensive income Investments in early information designated at fair value through other comprehensive income Investments in early information designated at fair value through other comprehensive income Investments in early information designated at fair value through other comprehensive income Investments in early information designated at fair value through other comprehensive income Investments in early information designated at fair value through other comprehensive income Investments in early information designated at fair value through other comprehensive income Investments in early information designated at fair value through other comprehensive income Investments in early information designated at fair value through other comprehensive income Investments in early information designated at fair value through other comprehensive income Investments in early information designated at fair value through other comprehensive income Investments in early information designation of the information of the Investment income					
Financial assets aftir visuals through other comprehensive income [Institution assets after visual through other comprehensive income [Institution assets after visual brough other comprehensive income [Institution assets at a mortised cost [Institution asset a mortised cost [Institution asset a mortised cost [Institution asset asset at a mortised cost [Institution asset as			Expiry date 2023-01-01 IFRS 7.8 b Disclosure		
Financial assets measured at fair value through other comprehensive income   X must uset   Financial assets at fair value through other comprehensive income   X must uset   Financial assets at fair value through other comprehensive income   X must uset   Financial assets at fair value through other comprehensive income   X must uset   Financial assets at fair value through other comprehensive income   X must uset   Financial assets at fair value through other comprehensive income   X must uset   Financial assets   Financial assets at amortised cost   Financial assets   Finan		X instant, debit	Expiry date 2023-01-01 IFRS 7.8 c Disclosure		
Investments in equity instruments designated at fair value through other comprehensive income  Total famocial assets at amonitive doctor Financial assets at amonitive doctor Financial assets at amonitive doctor  Total famocial assets  Total		~	IEDS 7.9 h		
Total financial assets at fair value through other comprehensive income Financial assets at amortised cost Total financial assets  Classes of current riventories [abstract] Current raw materials and current production supplies Total current riventories [abstract] Current raw materials and current production supplies Total current riventories [abstract] Current riventories arrivent for an arrivent for a set of the set					
Financial assets at amortied cost    Total financial assets    Total current rew materials and current production supplies [abstract]    Total current rew materials and current production supplies    Total current rew materials    Total current rew moters    Total c					
Total current inventionies jabetracil  Classes of current inventionies jabetracil  Current raw materialis and current production supplies [abstracil]  Current raw materialis and current production supplies  Total current raw materialis and current production supplies  X testa, eate  X testa	·				
Current raw materials and current production supplies [abstract] Current raw materials and current production supplies [abstract] Current raw materials and current production supplies Current raw materials and current production supplies Current raw materials and current production supplies X tested, each Current may materials and current production supplies X tested, each Current may materials and current production supplies X tested, each Current may materials Current apricultural produce X tested, each Current apricultural produce X tested, each Current finished goods X tested, each Current finished goods X tested, each Current finished goods X tested, each Current spars parts Current timehold for sale in ordinary course of business X tested, each X tes		.,			
Clarest raw materials and current production supplies [abstract]  Current raw materials  Current production supplies  Total current raw materials  Current production supplies  Total current raw materials and current production supplies  X seat date  X	Total financial assets	X instant, debit	IFRS 7.35M Disclosure, IFRS 7.35I Disclosure,		
Current raw materials and current production supplies (abstract) Current production supplies Current production supplies Current production supplies X mast date X			II 113 7.33IN Example		
Current row materials  Current production supplies  Total current row materials and current production supplies  Total current row materials and current production supplies  Current production supplies  Current mode and beverage  Current food and beverage  Current food and beverage  Current production supplies  X seats doals  X seats	Glasses of current inventories labstracti				
Total current raw materials and current production supplies  Xustat. data  Xustat. dat	Current raw materials and current production supplies [abstract]				
Current merchandise Current food and beverage Current agricultural produce Current packaging and storage materials Current packaging and storage materials Current packaging and storage materials Current special packaging and storage materials X season does Current special packaging and storage materials X season does X season does Current special packaging and storage materials X season does X season does Current special packaging and storage materials X season does X	Current raw materials and current production supplies [abstract] Current raw materials				
Current pord and beverage  Current agricultural produce  X select, deals  AS 2.37 Common practice  (Security of the produce)  X select, deals  AS 2.37 Common practice  X select, deals  AS 2.37 Common practice  X select, deals	Current raw materials and current production supplies [abstract] Current raw materials Current production supplies	X instant, debit	IAS 2.37 Common practice, IAS 1.78 C Example		
Current agricultural produce  Current wick in progress  Current finished goods  Current packaging and storage materials  Current speak parts  Current parts (parts)  Cur	Current raw materials and current production supplies [abstract] Current raw materials Current production supplies Total current raw materials and current production supplies	X instant, debit X instant, debit	IAS 2.37 <sub>Common practice</sub> , IAS 1.78 c <sub>Example</sub> IAS 2.37 <sub>Common practice</sub>		
Current work in progress Current packaging and storage materials Current packaging and storage materials Current spare parts Current spare parts Current fixed on Sale in ordinary course of business Current fixed sale in ordinary course of business X yeater, deek Current inventories as all in ordinary course of business X yeater, deek Current inventories in transit Current fixed sale in ordinary course of business X yeater, deek Current inventories X yeater, deek X yeater, deek X yeater, deek X yeater, deek Current inventories X yeater, deek	Current raw materials and current production supplies [abstract] Current raw materials Current production supplies Total current raw materials and current production supplies Current merchandise	X instant, debit X instant, debit X instant, debit	IAS 2.37 <sub>Common practice</sub> , IAS 1.78 c <sub>Example</sub> IAS 2.37 <sub>Common practice</sub> IAS 2.37 <sub>Common practice</sub> , IAS 1.78 c <sub>Example</sub>		
Current packaging and storage materials  Current spare parts  Current tuel  Current tuel  Current tuel  Current tuel  Current tuel  Current membrides in ordinary course of business  Current inventories in transit  Current inventories  Current inventories  Current inventories  Current inventories, alternative [abstract]  Current inventories  Cu	Current raw materials and current production supplies [abstract] Current raw materials Current production supplies Total current raw materials and current production supplies Current merchandise Current food and beverage	X instant, debit X instant, debit X instant, debit X instant, debit	IAS 2.37 Common practice IAS 1.78 C Example IAS 2.37 Common practice IAS 2.37 Common practice IAS 1.78 C Example IAS 2.37 Common practice IAS 1.78 C Example		
Current spare parts Current fuel Current fuel Current fuel Current fuel Current fuel Current fuentories Current inventories atlemative [abstract] Current inventories brief for sale Current inventories brief for sale Current inventories obe consumed in production process or rendering services Current materials and supplies to be consumed in production process or rendering services Current inventories arising from extractive activities [abstract]  Non-current inventories arising from extractive activities [abstract]  Non-current or estockpiles Current materials and supplies to decomposition Current protocole arising from extractive activities [abstract]  Cash and cash equiva	Current raw materials and current production supplies [abstract] Current raw materials Current production supplies Total current raw materials and current production supplies Current merchandise Current food and beverage Current food and beverage Current agricultural produce Current work in progress	X instant, debit	IAS 2.37 common practices IAS 1.78 C Example IAS 2.37 common practice IAS 1.78 C Example, IAS 2.37 common practice		
Current fuel Property intended for sale in ordinary course of business  Xinstant, debt AS 1.55 Common practice  Current inventionies in transit Other current inventories  Total current inventories Current inventories, alternative [abstract]  Current inventories be consumed in production process or rendering services  Xinstant, debt Xi	Current raw materials and current production supplies [abstract] Current raw materials Current production supplies Total current raw materials and current production supplies Current merchandise Current food and beverage Current spricultural produce Current work in progress Current finished goods	X instant, debit	IAS 2.37 Common practice: IAS 1.78 C Example IAS 2.37 Common practice IAS 1.78 C Example; IAS 2.37 Common practice IAS 1.78 C Example; IAS 2.37 Common practice		
Properly intended for sale in ordinary course of business X natural, debt Current inventories in transit X retard, debt AS 2.37 Common practice AS 2.37 Common practice AS 2.37 Common practice AS 2.37 Common practice AS 2.38 b Diactorum (AS 1.68 Examples AS 2.38 b Diactorum (AS 1.68 Examples AS 2.38 b Diactorum (AS 1.68 Examples AS 2.38 b Diactorum (AS 2.38 b Diact	Current raw materials and current production supplies [abstract] Current production supplies Total current raw materials Total current raw materials and current production supplies Current food and beverage Current gricultural produce Current finished goods Current packaging and storage materials	X instant, debit	IAS 2.37 Common practice: IAS 1.78 C Example IAS 2.37 Common practice. IAS 1.78 C Example IAS 2.37 Common practice IAS 2.37 Common practice IAS 2.37 Common practice IAS 2.37 Common practice IAS 1.78 C Example; IAS 2.37 Common practice IAS 1.78 C Example; IAS 2.37 Common practice IAS 2.37 Common practice		
Current inventories in transit Other current inventories  X instant, debt AS 2.37 Common practice AS 2.36 b Dischouser  Classes of current inventories, alternative [abstract] Current inventories held for sale Current materials and supplies to be consumed in production process or rendering services  Total current inventories arising from extractive activities [abstract]  Non-current inventories arising from extractive activities [abstract]  Current or estockpiles Current or estockpiles Current protection or extractive activities [abstract]  Current protection of extractive activities [abstract]  Current protection of extractive activities [abstract]  Current or estockpiles Current protection or extractive activities [abstract]  Cash (abstract)  Cash (abstract)  AS 2.37 Common practice  AS	Current raw materials and current production supplies [abstract] Current raw materials Current production supplies Total current raw materials and current production supplies Current merchandise Current food and beverage Current agricultural produce Current work in progress Current finished goods Current packaging and storage materials Current spare parts	X instant, debit	IAS 2.37 Common practice IAS 1.78 C Example, IAS 2.37 Common practice IAS 1.78 C Example, IAS 2.37 Common practice IAS 2.37 Common practice IAS 2.37 Common practice IAS 2.37 Common practice		
Total current inventories  Classes of current inventories, alternative [abstract]  Current inventories held for sale  Current work in progress  Current and supplies to be consumed in production process or rendering services  Total current inventories arising from extractive activities [abstract]  Non-current ore stockpiles  Current nentories arising from extractive activities [abstract]  Current nentories arising from extractive activities [abstract]  Current crude oil  Current crude oil  Current crude oil  Current crude oil  Current and petrochemical products  Current crude and petrochemical products  Current natural gas  Cash and cash equivalents [abstract]  Cash [abstract]  Cash (abstract)  Cash on hand  Balances with banks  Total cash  X instant, debt  X instant, debt X instant	Current raw materials and current production supplies [abstract] Current raw materials Current production supplies Total current raw materials and current production supplies Current merchandise Current food and beverage Current quicultural produce Current work in progress Current finished goods Current packaging and storage materials Current spare parts Current fuel	X instant, debit	IAS 2.37 common practice IAS 1.78 C Example; IAS 2.37 common practice IAS 1.78 C Example; IAS 2.37 common practice		
Classes of current inventories, alternative [abstract]  Current tinventories held for sale  Current work in progress  Current materials and supplies to be consumed in production process or rendering services  Total current inventories arising from extractive activities [abstract]  Non-current ore stockpiles  Current inventories arising from extractive activities [abstract]  Current crude oil  Current petroleum and petrochemical products  Current patroleum and petrochemical products  Current natural gas  Cash and cash equivalents [abstract]  Cash on hand  Balances with banks  Total cash  Vistand, debt  X instand, debt  X instand	Current raw materials and current production supplies [abstract] Current production supplies Total current raw materials and current production supplies Current merchandise Current food and beverage Current dod and beverage Current work in progress Current finished goods Current packaging and storage materials Current spare parts Current fluel Property intended for sale in ordinary course of business	X instant, debit	IAS 2.37 common practice: IAS 1.78 C Example IAS 2.37 common practice. IAS 1.78 C Example IAS 2.37 common practice. IAS 1.78 C Example IAS 2.37 common practice IAS 2.37 common practice IAS 1.78 C Example, IAS 2.37 Common practice IAS 1.78 C Example, IAS 2.37 Common practice		
Current inventories, alternative [abstract]  Current inventories held for sale  Current work in progress  Current materials and supplies to be consumed in production process or rendering services  Total current inventories  Non-current inventories arising from extractive activities [abstract]  Non-current ore stockpiles  Current ore stockpiles  As 2.37 common practice  As 2.37 common practice  As 2.37 common practice  As 2.37 common practice  Current ore stockpiles  As 2.37 common practice  Current ore stockpiles  Current ore stockpiles  Current ore stockpiles  As 2.37 common practice  As 2.37 common practice  As 2	Current raw materials and current production supplies [abstract] Current raw materials Current production supplies Total current raw materials and current production supplies Current merchandise Current od and beverage Current agricultural produce Current work in progress Current finished goods Current packaging and storage materials Current spare parts Current fuel Property intended for sale in ordinary course of business Current inventories in transit	X instant, debit	IAS 2.37 common practice IAS 1.78 c Example, IAS 2.37 common practice IAS 1.78 c Example, IAS 2.37 common practice		
Current inventories held for sale  Current work in progress  Current materials and supplies to be consumed in production process or rendering services  Total current inventories  Total current inventories  Non-current inventories arising from extractive activities [abstract]  Non-current ore stockpiles  Current methories arising from extractive activities [abstract]  Current ore stockpiles  Current roude oil  Current petroleum and petrochemical products  Current natural gas  Current natural gas  Cash and ash equivalents [abstract]  Cash [abstract]  Cash (abstract)  Cash (abstra	Current raw materials and current production supplies [abstract] Current materials Current production supplies Total current raw materials and current production supplies Current merchandise Current od and beverage Current agricultural produce Current work in progress Current finished goods Current packaging and storage materials Current spare parts Current tuel Property intended for sale in ordinary course of business Current inventories in transit Other current inventories	X instant, debit	IAS 2.37 Common practice IAS 1.78 C Example, IAS 2.37 Common practice IAS 1.78 C Example, IAS 2.37 Common practice IAS 1.78 C Example, IAS 2.37 Common practice IAS 2.36 D Bactosure IAS 1.68 Example		
Current work in progress  Current materials and supplies to be consumed in production process or rendering services  Total current inventories  Total current inventories arising from extractive activities [abstract]  Non-current ore stockpiles  Current inventories arising from extractive activities [abstract]  Current ore stockpiles  Current ore stockpiles  Current ore stockpiles  Current petroleum and petrochemical products  Current petroleum and petrochemical products  Current atural gas  Cash and cash equivalents [abstract]  Cash (abstract)  Cash (abstract)  Cash (abstract)  Cash (abstract)  Cash on hand  Balances with banks  Total cash  Virstant, debt  Xinstant, debt  Xinst	Current raw materials and current production supplies [abstract] Current raw materials Current production supplies Total current raw materials and current production supplies Current merchandise Current deformation deverage Current agricultural produce Current work in progress Current finished goods Current packaging and storage materials Current spare parts Current tuel Property intended for sale in ordinary course of business Current inventories Total current inventories	X instant, debit	IAS 2.37 Common practice IAS 1.78 C Example, IAS 2.37 Common practice IAS 1.78 C Example, IAS 2.37 Common practice IAS 1.78 C Example, IAS 2.37 Common practice IAS 2.36 D Bactosure IAS 1.68 Example		
Total current inventories  Non-current inventories arising from extractive activities [abstract]  Non-current ore stockpiles  Non-current ore stockpiles  X instant, debit  X	Current raw materials and current production supplies [abstract] Current raw materials Current production supplies Total current raw materials and current production supplies Current merchandise Current od and beverage Current agricultural produce Current work in progress Current finished goods Current packaging and storage materials Current spare parts Current tuel Property intended for sale in ordinary course of business Current inventories in transit Other current inventories Total current inventories, alternative [abstract]	X mstant, debit	IAS 2.37 common practice IAS 1.78 c Example IAS 2.37 common practice IAS 1.78 c Example IAS 2.37 common practice IAS 1.78 c Example IAS 2.37 common practice IAS 2.36 Discipure IAS 1.68 Exampler IAS 2.36 b Discipure IAS 1.58 Exampler IAS 1.54 g Discipure		
Non-current inventories arising from extractive activities [abstract]  Non-current ore stockpiles  Current inventories arising from extractive activities [abstract]  Current ore stockpiles  Current roude oil  Current petroleum and petrochemical products  Current petroleum and petrochemical products  Current natural gas  Current natural gas  Cash and cash equivalents [abstract]  Cash [abstract]  Cash on hand  Balances with banks  Total cash  X instant, debt  X instant, debt  X instant, debt  AS 2.37 Common practice	Current raw materials and current production supplies [abstract] Current production supplies Total current raw materials and current production supplies Current food and beverage Current food and beverage Current work in progress Current work in progress Current packaging and storage materials Current spare parts Current fuel Property intended for sale in ordinary course of business Current inventories in transit Other current inventories Classes of current inventories, alternative [abstract] Current inventories held for sale Current work in progress	X instant, debit	IAS 2.37 common practice IAS 1.78 c Example, IAS 2.37 Common practice IAS 1.78 c Example, IAS 2.37 Common practice IAS 2.36 c Example, IAS 2.37 Example IAS 2.37 common practice IAS 2.36 b Disclosure IAS 1.68 Exampler IAS 2.37 common practice		
Non-current inventories arising from extractive activities [abstract]  Non-current ore stockpiles  X instant, debt  X instant	Current raw materials and current production supplies [abstract] Current production supplies Total current raw materials and current production supplies Current food and beverage Current food and beverage Current work in progress Current work in progress Current packaging and storage materials Current spare parts Current fuel Property intended for sale in ordinary course of business Current inventories in transit Other current inventories Classes of current inventories, alternative [abstract] Current inventories held for sale Current work in progress	X instant, debit	IAS 2.37 Common practice IAS 1.78 C Example, IAS 2.37 Common practice IAS 1.78 C Example, IAS 2.37 Common practice		
Non-current ore stockpiles  Current inventories arising from extractive activities [abstract]  Current ore stockpiles  Current crude oil  Current crude oil  Current petroleum and petrochemical products  Current petroleum and petrochemical products  Current patroleum and petrochemical products  Current patroleum and petrochemical products  Current natural gas  Cash and cash equivalents [abstract]  Cash [abstract]  Cash (abstract)  Cash (abstract)  Cash on hand  Balances with banks  Total cash  Virstant, debt  Virstant, debt  Virstant, debt  AS 2.37 common practice	Current raw materials and current production supplies [abstract] Current production supplies Total current raw materials and current production supplies Current frod and beverage Current food and beverage Current work in progress Current materials and storage materials Current packaging and storage materials Current spare parts Current time the progress Current function of sale in ordinary course of business Current functions in transit Other current inventories Total current inventories Classes of current inventories, alternative [abstract] Current materials and supplies to be consumed in production process or rendering services	X mstant, debit	IAS 2.37 common practice IAS 1.78 C Example, IAS 2.37 common practice IAS 1.78 C Example, IAS 2.37 common practice IAS 1.78 C Example, IAS 2.37 common practice IAS 2.36 D bactosure IAS 1.68 Example		
Current inventories arising from extractive activities [abstract]  Current ore stockpiles  Current roude oil  Current petroleum and petrochemical products  Current petroleum and petrochemical products  Current natural gas  Current natural gas  Cash and cash equivalents [abstract]  Cash [abstract]  Cash on hand  Balances with banks  Total cash  X instant, debt  X instant, debt  X instant, debt  AS 7.45 Common practice	Current raw materials and current production supplies [abstract] Current production supplies Total current raw materials and current production supplies Current frod and beverage Current food and beverage Current work in progress Current materials and storage materials Current packaging and storage materials Current spare parts Current time the progress Current function of sale in ordinary course of business Current functions in transit Other current inventories Total current inventories Classes of current inventories, alternative [abstract] Current materials and supplies to be consumed in production process or rendering services Total current inventories	X mstant, debit	IAS 2.37 common practice IAS 1.78 C Example, IAS 2.37 common practice IAS 1.78 C Example, IAS 2.37 common practice IAS 1.78 C Example, IAS 2.37 common practice IAS 2.36 D bactosure IAS 1.68 Example		
Current crude oil         X instant, debit         AS 2.37 common practice           Current petroleum and petrochemical products         X instant, debit         AS 2.37 common practice           Current natural gas         X instant, debit         AS 2.37 common practice           Cash and cash equivalents [abstract]         4S 2.37 common practice           Cash (abstract)         4S 2.37 common practice           Cash on hand         X instant, debit         AS 7.45 common practice           Balances with banks         X instant, debit         AS 7.45 common practice           Total cash         X instant, debit         AS 7.45 common practice	Current raw materials and current production supplies [abstract] Current raw materials Current production supplies Total current raw materials and current production supplies Current merchandise Current description and beverage Current agricultural produce Current work in progress Current packaging and storage materials Current spare parts Current spare parts Current fuel Property intended for sale in ordinary course of business Current inventories in transit Other current inventories Total current inventories, alternative [abstract] Current work in progress Current work in progress Current materials and supplies to be consumed in production process or rendering services Total current inventories	X mstant, debit	IAS 2.37 Common practice IAS 1.78 C Example, IAS 2.37 Common practice IAS 2.36 D bisciosure IAS 1.54 g Disciosure IAS 2.37 Common practice IAS 2.39 D Bisciosure		
Current petroleum and petrochemical products  Current natural gas  Cash and sah equivalents [abstract]  Cash [abstract]  Cash [abstract]  Cash on hand  Balances with banks  Total cash  Total cash  X instant, debt  X instant, de	Current raw materials and current production supplies [abstract] Current raw materials Current production supplies Total current raw materials and current production supplies Current food and beverage Current food and beverage Current work in progress Current finished goods Current packaging and storage materials Current packaging and storage materials Current spare parts Current fluel Property intended for sale in ordinary course of business Current inventories in transit Other current inventories Total current inventories  Classes of current inventories  Classes of current inventories, alternative [abstract] Current mork in progress Current mork in progress Current materials and supplies to be consumed in production process or rendering services  Total current inventories  Non-current inventories arising from extractive activities [abstract] Non-current inventories arising from extractive activities [abstract]	X mstant, debit	IAS 2.37 Common practice IAS 1.78 C Example, IAS 2.37 Common practice IAS 1.78 C Example, IAS 2.37 Common practice IAS 2.38 Common practice IAS 2.36 Common practice IAS 2.36 Common practice IAS 2.36 D Dactosure IAS 1.68 Example IAS 2.37 Common practice IAS 2.36 D Sections IAS 2.37 Common practice IAS 2.37 Common practice IAS 2.36 D Bactosure IAS 2.38 Common practice IAS 2.37 Common practice		
Current natural gas	Current raw materials and current production supplies [abstract] Current raw materials Current production supplies Total current raw materials and current production supplies Current merchandise Current description and beverage Current of and beverage Current work in progress Current work in progress Current packaging and storage materials Current spare parts Current spare parts Current inventories in transit Other current inventories Total current inventories, alternative [abstract] Current work in progress Current inventories held for sale Current inventories held for sale Current inventories held for sale Current work in progress Current inventories held for sale Current inventories sing from extractive activities [abstract] Non-current ore stockpiles Current inventories arising from extractive activities [abstract]	X mstant, debit	AS 2.37 common practice   AS 1.78 C Example		
Cash and cash equivalents [abstract] Cash [abstract] Cash on hand  Cash on hand  Salances with banks  X instant, debit AS 7.45 common practice	Current raw materials and current production supplies [abstract] Current raw materials Current production supplies Total current raw materials and current production supplies Current food and beverage Current food and beverage Current work in progress Current finished goods Current packaging and storage materials Current packaging and storage materials Current spare parts Current fuel Property intended for sale in ordinary course of business Current inventories in transit Other current inventories Total current inventories Classes of current inventories Classes of current inventories, alternative [abstract] Current mork in progress Current mork in progress Current materials and supplies to be consumed in production process or rendering services Total current inventories Current mork in progress Current materials and supplies to be consumed in production process or rendering services Total current inventories Non-current ore stockpiles Current truentories arising from extractive activities [abstract] Current ore stockpiles Current ore descriptions.	X mstant, debit	IAS 2.37 Common practice IAS 1.78 C Example, IAS 2.37 Common practice IAS 1.78 C Example, IAS 2.37 Common practice IAS 1.78 C Example, IAS 2.37 Common practice		
Cash [abstract] Cash on hand X instant, debt Balances with banks X instant, debt Total cash X instant, debt X	Current raw materials and current production supplies [abstract] Current production supplies Total current raw materials and current production supplies Current merchandise Current food and beverage Current agricultural produce Current work in progress Current finished goods Current packaging and storage materials Current spare parts Current spare parts Current fuel Property intended for sale in ordinary course of business Current inventories in transit Other current inventories Total current inventories Classes of current inventories, alternative [abstract] Current materials and supplies to be consumed in production process or rendering services Total current inventories Total current inventories arising from extractive activities [abstract] Non-current inventories arising from extractive activities [abstract] Current inventories arising from extractive activities [abstract] Current ore stockpiles Current petroleum and petrochemical products	X mstant, debit	IAS 2.37 Common practice IAS 1.78 C Example, IAS 2.37 Common practice IAS 1.78 C Example, IAS 2.37 Common practice IAS 2.36 D Bactosure IAS 1.68 Example, IAS 1.54 g Discibuse IAS 2.37 Common practice		
Cash on hand X instant, debit AS 7.45 Common practice  Balances with banks X instant, debit AS 7.45 Common practice  Total cash X instant, debit AS 7.45 Common practice  AS 7.45 Common practice  AS 7.45 Common practice	Current raw materials and current production supplies [abstract] Current raw materials Current production supplies Total current raw materials and current production supplies Current merchandise Current dod and beverage Current agricultural produce Current work in progress Current finished goods Current packaging and storage materials Current spare parts Current spare parts Current inventories in transit Other current inventories Total current inventories, alternative [abstract] Current work in progress Current inventories Classes of current inventories, alternative [abstract] Current work in progress Current materials and supplies to be consumed in production process or rendering services  Total current inventories Non-current inventories arising from extractive activities [abstract] Current inventories arising from extractive activities [abstract] Current ore stockpiles Current ore stockpiles Current roude oil Current paterialm and petrochemical products Current paterialm and petrochemical products Current natural gas	X mstant, debit	IAS 2.37 Common practice IAS 1.78 C Example, IAS 2.37 Common practice IAS 1.78 C Example, IAS 2.37 Common practice IAS 2.36 D Bactosure IAS 1.68 Example, IAS 1.54 g Discibuse IAS 2.37 Common practice		
Total cash X instant, debit AS 7.45 Common practice	Current raw materials Current raw materials Current production supplies Total current raw materials and current production supplies Current merchandise Current food and beverage Current food and beverage Current work in progress Current finished goods Current packaging and storage materials Current spare parts Current fluel Property intended for sale in ordinary course of business Current inventories in transit Other current inventories Total current inventories  Total current inventories Current inventories alternative [abstract] Current mork in progress Current more stockpiles Current inventories arising from extractive activities [abstract] Non-current ore stockpiles Current petroleum and petrochemical products Current negative in the stockpiles Current petroleum and petrochemical products Current negative in the stockpiles Current negative in the stockpiles in the stockpiles Current ore stockpiles Current and cash equivalents [abstract]	X mstant, debit	IAS 2.37 Common practice IAS 1.78 C Example, IAS 2.37 Common practice IAS 1.78 C Example, IAS 2.37 Common practice		
	Current raw materials Current raw materials Current production supplies Total current raw materials and current production supplies Current merchandise Current merchandise Current food and beverage Current od and beverage Current work in progress Current finished goods Current packaging and storage materials Current spare parts Current fuel Property intended for sale in ordinary course of business Current inventories in transit Other current inventories in transit Other current inventories  Total current inventories  Classes of current inventories, alternative [abstract] Current vork in progress Current inventories held for sale Current inventories sale of or sale Current inventories and supplies to be consumed in production process or rendering services  Total current inventories  Non-current inventories  Non-current inventories Current inventories arising from extractive activities [abstract] Current packaging from extractive activities [abstract] Current proventories arising from extractive activities [abstract] Current proventories arising from extractive activities [abstract] Current proventories arising from extractive activities [abstract] Current petroleum and petrochemical products Current natural gas Cash and cash equivalents [abstract] Cash on hand	X mstant, debit	IAS 2.37 Common practice IAS 1.78 C Example IAS 2.37 Common practice IAS 1.78 C Example IAS 2.37 Common practice IAS 1.78 C Example IAS 2.37 Common practice IAS 2.36 D Exclusive IAS 1.68 Exampler IAS 2.36 D Exclusive IAS 1.68 Exampler IAS 2.37 Common practice		
MODIFICATION OF THE PROPERTY O	Current raw materials Current raw materials Current production supplies Total current raw materials and current production supplies Current merchandise Current food and beverage Current food and beverage Current doal mother foods Current gricultural produce Current work in progress Current finished goods Current packaging and storage materials Current spare parts Current fluel Property intended for sale in ordinary course of business Current inventories in transit Other current inventories Total current inventories  Total current inventories, alternative [abstract] Current mork in progress Current more stockpiles Current inventories arising from extractive activities [abstract] Current ore stockpiles Current petroleum and petrochemical products Current petroleum and petrochemical products Current natural gas Cash and cash equivalents [abstract] Cash on hand Balances with banks	X mstant, debit	IAS 2.37 Common practice IAS 1.78 C Example; IAS 2.37 Common practice IAS 1.78 C Example; IAS 2.37 Common practice		

Short-term deposits, classified as care equalentes No. 2, survey Short-term deposits, classified as care equalentes No. 2, survey No. 2, decoration of the control of th	ference
Sinch common and country and c	
Other bunkly arrangements, classified as cash equivalents One carbon and cash and cash equivalents Non-carron assets or disposal groups classified as held for cash or as held for deribution to names planting! Non-carron assets or disposal groups classified as held for disposal transport of the carbon and cash equivalents Non-carron assets or disposal groups classified as held for disposal transport of the carbon and cash equivalents Non-carron assets or disposal groups classified as held for disposal for the carron assets or disposal groups classified as held for disposal for the carron assets or disposal groups classified as held for disposal for the carron assets or disposal groups classified as held for disposal for the carron assets or disposal groups classified as held for sale or as held for deribution to more assets.  Necessifience, control assets for disposal groups classified as held for sale or as held for deribution to more assets.  Necessifience, control assets for disposal groups classified as held for sale or as held for deribution to more assets.  Necessifience, control assets for disposal groups classified as held for sale or as held for deribution to more assets.  Necessifience, control assets for disposal groups classified as held for sale or as held for deribution to more assets.  Necessifience, control assets for disposal groups classified as held for sale or as held for deribution to more assets.  Necessifience, control assets for disposal groups classified as held for sale or as held for deribution to more assets.  Necessifience, control assets for disposal groups classified as held for sale or as held for deribution to more assets.  Necessifience, control assets for disposal groups classified as sale for deribution.  Necessifience, control assets for disposal groups classified as sale for each or as held for deribution.  Necessifience, control assets for disposal groups classified as sale for each or as held for deribution.  Necessifience, control assets.  Necessifience, control assets.	
Total cache repositions    Name   Nam	
Non-current assets or disposal groups closeded as hold for sale or as held for distribution to owners (Jabobaco)  Non-current assets or disposal groups closeded as hold for sale or as held for distribution to owners.  Non-current assets or disposal groups closeded as hold for sale or as held for distribution to owners.  Non-current assets or disposal groups closeded as hold for sale or as held for distribution to owners.  Non-current assets or disposal groups closeded as hold for distribution to owners.  Non-current assets or disposal groups closeded as hold for distribution to owners.  Non-current assets or disposal groups closeded as hold for distribution to owners.  Non-current assets or disposal groups closeded as hold for distribution to owners.  Non-current assets or disposal groups closeded as hold for distribution to owners.  Non-current resistent assets (Non-current assets)  Current resistent assets (Non-current assets)  Current resistent assets (Non-current assets)  Current resistent cannot asset assets (Non-current assets)  Current resistent cannot (Non-current assets)  Current	
Non-current asserts or disposal groups classified as held for sale or as held for distribution to owners placified?  Non-current asserts or disposal groups classified as held of sele or as held for distribution to owners  Non-current asserts or disposal groups classified as held for sale or as held for distribution to owners  Non-current asserts or disposal groups classified as held for sale or as held for distribution to owners  Non-current asserts or disposal groups classified as held for sale or as held for distribution to owners  Non-current asserts or disposal groups classified as held for sale or as held for distribution to owners  Non-current asserts or disposal groups classified as held for sale or as held for distribution to owners  Non-current asserts or disposal groups classified as held for sale or as held for distribution to owners  Non-current asserts or disposal groups classified as held for sale or as held for distribution to owners  Non-current asserts or disposal groups classified as held for sale or as held for distribution to owners  Non-current asserts or disposal groups classified as held for sale or as held for distribution to owners  Non-current asserts or disposal groups classified as held for sale or as held for distribution to owners  Non-current asserts or disposal groups classified as held for sale or as held for distribution to owners  Non-current asserts or disposal groups classified as held for sale or as held for distribution to owners  Non-current asserts or disposal groups classified as held for sale or as held for distribution to owners  Non-current asserts or disposal groups classified as held for sale or as held for distribution to owners  Non-current asserts or disposal groups classified as held for sale or as held for distribution to owners  Non-current asserts or disposal groups classified as held for sale or as held for distribution to owners  Non-current asserts or disposal groups classified as held for sale or as held for distribution to owners  Non-current asserts or	
Non-current assets or disposal opus classed as held for oale or as held for displaying to center glacehard.  Non-current assets or disposal groups classed as held for oale or as held for displaying to center.  Not all rows are not assets glacehard.  Current massets or disposal groups classed as held for displaying to center.  Moscillanous current assets or disposal groups classed as held for displaying to center.  Moscillanous current assets or disposal groups classed as held for displaying to center.  Moscillanous current assets or disposal groups classed as held for displaying to center.  Moscillanous current assets or disposal groups classed as held for displaying to center.  Current for derivative financial assets desired as a set of control of the control	
Non-current assets or disposal groups classified as held for feath Non-current assets or disposal groups desired as held for dishbushors to owners Total non-current assets or disposal groups desired as held for dishbushors to owners Non-current assets or disposal groups desired as held for dishbushors to owners Non-current assets or disposal groups desired as held for dishbushors to owners Non-current assets or disposal groups desired as held for dishbushors to owners Non-current assets and published Current relations framed assets Non-current framed framed assets Non-current framed framed framed framed assets Non-current framed framed framed framed assets Non-current framed fra	
Non-current assets or disposed gouges classified as held for distribution to coveres  Miscultaneous courrent assets of disposed gouges classified as held for sear or as held for distribution to coveres  Miscultaneous courrent assets of disposed gouges classified as held for sear or as held for distribution to covere assets  Current framed cash and read requirements  Current interest receivables  Current interest receivables  Current interest receivables  Current interest receivables  Current interest receivable  Short sem disposed, not classified as each equivalents  Current interest receivable  Short sem disposed, not classified as each equivalents  Current interest receivable  Current interest receivable  Current interest receivable  Short sem disposed, not classified as each equivalents  Current interest receivable  Current interest receivable  Short sem disposed, not classified as each equivalents  Current interest receivable  Current interest receivable  Short sem disposed, not classified as each equivalents  Current interest receivable  Short sem disposed, not classified as each equivalents  Current interest receivable  Short sem disposed, not classified as each equivalents  Current interest receivable  Short sem disposed, not classified as each equivalents  Current interest receivable  Short sem disposed, not classified as each equivalents  Current interest receivable  Short sem disposed, not classified as each equivalents  Current interest receivable  Short sem disposed receivable  Short sem disposed, not classified as each equivalents  Current interest receivable for the course of the classified as each equivalent sem disposed to the classified as each equivalent sem disposed to the classified as each equivalent seminary seminary seminary seminary seminary seminary seminary	
Total non-current assets of apposal groups dissafted as held for sale or as head for dash button to owners.  Miscollatenous current assets (paths and control of the sale or as head for dash button to owners.)  Current from the defined benefit asset.  X. A.	
Modellenous current assetti globated  Current rendred ceath and cash equivalents	
Current restricted cash and cash equivalents	
Current femancial assests Current requirements Current requirement and other current assests Current requirements held Current requirements held Current requirements requirements requirements Current requirements requirements r	
Current france leater receivable  Current programming assets  Current programming assets  News, and MS 1.112 Convergence  A 1.51 So conve	
Current Interest recolarable Current Interest recolarable Current Interest receivable Current Interest receivable Short-stron deposits, not classified as cash equivalents Short-stron deposits, not classified as cash equivalents Current prepayments and other current assets Nature and Notice current assets Nature and Na	
Current programming assers  Current investments  Short-term deposits, not classified as cash equivalents  Short-term deposits, not classified as cash equivalents  X huns, cast  X huns,	
Short-arm deposits, not classified as cash equivalents	
Current prepayments and other current assets  Miscellaneous assets (abstract)  Miscellaneous assets (abstract)  National assets and cash equivalents  Restricted cash and cash equivalents  National assets (abstract)  Derivative financial assets beld for trading  National assets asset as	
Other current assets Medifined benefit assets Net defined benefit assets Net defined benefit assets Persisted coals and cash equivalents Net defined benefit assets Derhadve financial assets held for frading Net defined benefit assets Derhadve financial assets held for frading Net asset a	
Mocellaneous assets (abstract) Not defined benefit asset Restricted coats and cash equivalents X years, one Restricted coats and cash equivalents X years, one Derivable financial assets bett for trading X years, one Derivable financial assets bett for trading X years, one Derivable financial assets bett for hedging X years, one Finance lease recordables X years, one Finance lease recordables X years, one	
Net defined benefit asset Restricted cash and cash equivalents X years, east Derhabe financial assets held for trading X years, east Derhabe financial assets held for bridging X years, east X years, east X years, east X years, east Derhabe financial assets held for bridging X years, east X years	
Derhathe financial assets held for trading X was, each National process held for trading X was, each National process held for financial process held for hedging X was, each National process held for hedging X was, each National process of the programming assets held for hedging X was, each National process of the programming assets held for hedging X was, each National process of the programming assets X was, each National process of the programming assets X was, each National process of the programming assets X was, each National process of the programming assets X was, each National process of the programming assets X was, each National process of the programming assets X was, each National process of the programming assets X was, each National process of the programming assets X was, each National Process of the pro	
Derkathe financial assets held for bradging Derkathe financial assets held for bradging X usus, data Finance lease receivables Finance lease receivables X usus, data Programming assets Westernest other than investments accounted for using equity method X usus, data Programming assets Westernest other than investments accounted for using equity method X usus, data Debt instruments held abstract]  Bank debt instruments held Corporate debt instruments held Corporate debt instruments held X usus, data Asset backed debt instruments held X usus, data X usus, dat	
Deviative financial assets held for hedging Finance lease receivable Frogramming assets Interest receivable Frogramming assets Investments receivable Frogramming assets Investments accounted for using equily method Equily instruments held A state, code Bank debt instruments held Corporate debt instruments held Corporate debt instruments held A state, code Asset backed debt instruments held Corporate debt instruments held A state, code Asset backed debt instruments held A state, code A state, co	
Finance lease receivable  Interest receivable  X mate, data  X mate, dat	
Interest receivable	
Programming assets Investments to ther than investments accounted for using equity method    X   state, date   X   state	
Equity instruments held   Debt instruments held   As 1.12 C convex practice	
Bank debt instruments held   X sutort, deet   X sutort, d	
Bank debt instruments held Corporate debt instruments held Systatic debt instruments held Asset-backed debt instruments h	
Copyrate debt instruments held Covernment debt instruments held Asset-backed debt inst	
Asset-backed debt instruments held  Other debt instruments held  X instant, debt  X instant	
Other debt instruments held  Total debt instruments held  Loans and advances to banks  Loans and advances to customers  Loans to corporate entities  Loans to corporate entities  Loans to corporate entities  Loans to comporate entities  Loans to government  Cash and bank balances at central banks  As 1.112 common pactice  Loans to government  Cash and bank balances at central banks  As 1.112 common pactice  As 1.112 co	
Total debt instruments held  Loans and advances to banks  Loans and advances to customers  A present, debt  Loans to corporate entities  Loans to consumers  Loans to consumers  A statet, debt  Loans to consumers  A statet, debt  Loans to government  Cash and bank balances at central banks  Mandatory reserve deposits at central banks  Mandatory reserve deposits at central banks  A statet, debt  Bank balances at central banks other than mandatory reserve deposits  Bank balances at central banks other than mandatory reserve deposits  Bank balances at central banks other than mandatory reserve deposits  Bank sceptance assets  Reverse repurchase agreements and cash collateral on securities borrowed  Investments for risk of policyholders  Litems in course of collection from other banks  Other assets  Non-current reinsurance and other recoveries receivable arising from unearmed premium liability  Other non-current reinsurance recoveries receivable arising from unearmed premium liability  Current reinsurance recoveries receivable arising from unearmed premium liability  Current reinsurance recoveries receivable arising from unearmed premium liability  Current reinsurance recoveries receivable arising from unearmed premium liability  Current reinsurance recoveries receivable arising from unearmed premium liability  Current reinsurance recoveries receivable arising from unearmed premium liability  Current reinsurance recoveries receivable arising from unearmed premium liability  Current reinsurance recoveries receivable arising from unearmed premium liability  Current reinsurance recoveries receivable arising from unearmed premium liability  Current reinsurance recoveries receivable arising from unearmed premium liability  Xinstant, debt  Assistant, debt	
Loans and advances to banks  Loans and advances to customers  Loans to corporate entities  Loans to corporate entities  Loans to consumers  Loans to government  Cash and bank balances at central banks  Mandatory reserve deposits at central banks  Bank balances at central banks to entral banks  Mandatory reserve deposits at central banks  Bank balances at central banks to entral banks  Mandatory reserve deposits at central banks to entral banks  Mandatory reserve deposits at central banks to entral banks to	
Loans to corporate entities  Loans to consumers  Loans to consumers  Loans to government  Loans to government  Assatut, debt  AS 1.112 c Common practice  AS 1.112 c Commo	
Loans to corporate entities  Loans to government  Loans to government  A statut, debt  A statu	
Loans to government  Cash and bank balances at central banks  Mandatory reserve deposits at central banks  A statut, debt  AS 1.55 Common practice  Bank balances at central banks other than mandatory reserve deposits  Bank balances at central banks other than mandatory reserve deposits  Bank acceptance assets  A statut, debt  AS 1.112 c Common practice  AS 1.112 c Common practice  AS 1.55 Common practice  AS 1.55 Common practice  Investments for risk of policyholders  Investments for risk of policyholders  Items in course of collection from other banks  Other assets  Non-current reinsurance and other recoveries receivable [abstract]  Non-current reinsurance recoveries receivable arising from unearmed premium liability  Other non-current recoveries receivable  Non-current reinsurance recoveries receivable [abstract]  Current reinsurance and other recoveries receivable [abstract]  Current reinsurance recoveries receivable  Current reinsurance recoveries receivable [abstract]  Current reinsurance and other recoveries receivable  Current reinsurance recoveries receivable  X instant, debit  ASB 1023.17.6.2(b)  Other current recoveries receivable  X instant, debit  ASB 1023.17.6.2(b)  ASB 1023.17.6.2(c)  ASB 1023.17.6.2(c)  ASB 1023.17.6.2(d)	
Cash and bank balances at central banks  Mandatory reserve deposits at central banks  A restant, debt  A restant, debt  A S 1.112 o Common practice  AS 1.112 o Common practice  Bank acceptance assets  A restant, debt  AS 1.112 o Common practice  AS 1.112	
Mandatory reserve deposits at central banks  Bank balances at central banks other than mandatory reserve deposits  X restart, debt  AS 1.112 c Common practice  AS 1.50 Common practice  Reverse repurchase agreements and cash collateral on securities borrowed  Investments for risk of policyholders  Items in course of collection from other banks  Other assets  Non-current reinsurance and other recoveries receivable [abstract]  Non-current reinsurance recoveries receivable arising from unearned premium liability  Other non-current recoveries receivable arising from unearned premium liability  X instant, debit  Current reinsurance and other recoveries receivable arising from unearned premium liability  X instant, debit  AASB 1023.17.6.2(f)  Other non-current recoveries receivable arising from outstanding claims liability  X instant, debit  Current reinsurance recoveries receivable arising from unearned premium liability  X instant, debit  X instant, debit  X instant, debit  AASB 1023.17.6.2(f)  Other current reinsurance recoveries receivable arising from outstanding claims liability  X instant, debit  Current reinsurance recoveries receivable arising from unearned premium liability  X instant, debit  AASB 1023.17.6.2(f)  Other current reinsurance recoveries receivable arising from unearned premium liability  X instant, debit  AASB 1023.17.6.2(f)  Other current reinsurance recoveries receivable arising from unearned premium liability  X instant, debit  AASB 1023.17.6.2(f)	
Bank balances at central banks other than mandatory reserve deposits  Bank acceptance assets  X resturt, debt AS 1.55 common practice  Reverse repurchase agreements and cash collateral on securities borrowed  Investments for risk of policyholders  X resturt, debt AS 1.55 common practice  Items in course of collection from other banks  X resturt, debt AS 1.55 common practice  Items in course of collection from other banks  X resturt, debt AS 1.55 common practice  Items in course of collection from other banks  X resturt, debt AS 1.55 common practice  Items in course of collection from other banks  X resturt, debt AS 1.55 common practice  Items in course of collection from other banks  X resturt, debt AS 1.55 common practice  Items in course of collection from other banks  X resturt, debt AS 1.55 common practice  Items in course of collection from other banks  X resturt, debt AS 1.55 common practice  Items in course of collection from other banks  X resturt, debt AS 1.55 common practice  Items in course of collection from other banks  X resturt, debt AS 1.55 common practice  Items in course of collection from other banks  X resturt, debt AS 1.55 common practice  Items in course of collection from other banks  X resturt, debt AS 1.55 common practice  Items in course of collection from other banks  X resturt, debt AS 1.55 common practice  Items in course of collection from other banks  X resturt, debt AS 1.55 common practice  Items in course of collection from other banks  X resturt, debt AS 1.55 common practice  Items in course of collection from other banks  X resturt, debt AS 1.55 common practice  Items in course of collection from other banks AS 1.55 common practice AS 1.55 common	
Bank acceptance assets  Reverse repurchase agreements and cash collateral on securities borrowed  Reverse repurchase agreements and cash collateral on securities borrowed  X restant, debt  X re	
Reverse repurchase agreements and cash collateral on securities borrowed  Investments for risk of policyholders  X restant, debit AS 1.55 Common practice  Items in course of collection from other banks  X restant, debit AS 1.55 Common practice  Other assets  Non-current reinsurance and other recoveries receivable [abstract]  Non-current reinsurance recoveries receivable arising from unearned premium liability  X instant, debit  AASB 1023.17.6.2(g)  Other non-current reinsurance recoveries receivable arising from outstanding claims liability  X instant, debit  AASB 1023.17.6.2(g)  Non-current reinsurance recoveries receivable arising from outstanding claims liability  X instant, debit  AASB 1023.17.6.2(g)  Other current reinsurance recoveries receivable arising from unearned premium liability  X instant, debit  AASB 1023.17.6.2(g)  Other current reinsurance recoveries receivable arising from unearned premium liability  X instant, debit  AASB 1023.17.6.2(g)  Other current reinsurance recoveries receivable arising from unearned premium liability  X instant, debit  AASB 1023.17.6.2(g)  Other current reinsurance recoveries receivable arising from outstanding claims liability  X instant, debit  AASB 1023.17.6.2(g)  Other current reinsurance recoveries receivable arising from outstanding claims liability  X instant, debit  AASB 1023.17.6.2(g)	
Items in course of collection from other banks  Other assets  X Instant, debit  Non-current reinsurance and other recoveries receivable [abstract]  Non-current reinsurance recoveries receivable arising from unearmed premium liability  X instant, debit  AASB 1023.17.6.2(g)  Other non-current recoveries receivable  Non-current reinsurance recoveries receivable  X instant, debit  X instant, debit  AASB 1023.17.6.2(g)  Non-current reinsurance recoveries receivable  X instant, debit  X instant, debit  AASB 1023.17.6.2(g)  Non-current reinsurance and other recoveries receivable arising from outstanding claims liability  X instant, debit  Current reinsurance and other recoveries receivable [abstract]  Other current reinsurance recoveries receivable  X instant, debit  X instant, debit  AASB 1023.17.6.2(g)  Other current reinsurance recoveries receivable  X instant, debit  X instant, debit  AASB 1023.17.6.2(g)  AASB 1023.17.6.2(g)  AASB 1023.17.6.2(g)  X instant, debit  X instant, debit  AASB 1023.17.6.2(g)  AASB 1023.17.6.2(g)  AASB 1023.17.6.2(g)  Reinsurance and other recoveries receivable arising from unearned premium liability  X instant, debit  X instant, debit  AASB 1023.17.6.2(g)  AASB 1023.17.6.2(g)  AASB 1023.17.6.2(g)  X instant, debit  X instant, debit  AASB 1023.17.6.2(g)  AASB 1023.17.6.2(g)  AASB 1023.17.6.2(g)  AASB 1023.17.6.2(g)  X instant, debit  AASB 1023.17.6.2(g)  AASB 1023.17.6.2(g)  AASB 1023.17.6.2(g)  AASB 1023.17.6.2(g)  X instant, debit  AASB 1023.17.6.2(g)  AASB 1023.17.6.2(g)  AASB 1023.17.6.2(g)  AASB 1023.17.6.2(g)  AASB 1023.17.6.2(g)  AASB 1023.17.6.2(g)	
Other assets  Non-current reinsurance and other recoveries receivable [abstract]  Non-current reinsurance recoveries receivable arising from unearned premium liability  X instant, debit  X instant, debit  X instant, debit  X instant, debit  AASB 1023.17.6.2(g)  Other non-current reinsurance recoveries receivable  X instant, debit  AASB 1023.17.6.2(g)  AND-current reinsurance recoveries receivable arising from outstanding claims liability  X instant, debit  X instant, debit  AASB 1023.17.6.2(g)  Current reinsurance and other recoveries receivable [abstract]  Current reinsurance recoveries receivable arising from unearned premium liability  X instant, debit  AASB 1023.17.6.2(g)  Other current reinsurance recoveries receivable  X instant, debit  AASB 1023.17.6.2(g)  Other current recoveries receivable  Current reinsurance recoveries receivable [abstract]  Reinsurance and other recoveries receivable [abstract]  Reinsurance and other recoveries receivable [abstract]  Reinsurance and other recoveries receivable [abstract]  AASB 1023.17.6.2(g)  AASB 1023.17.6.2(g)  AASB 1023.17.6.2(g)  AASB 1023.17.6.2(g)  AASB 1023.17.6.2(g)  AASB 1023.17.6.2(g)	
Non-current reinsurance and other recoveries receivable [abstract]  Non-current reinsurance recoveries receivable arising from unearmed premium liability  X instant, debit  AASB 1023.17.6.2(g)  Other non-current reinsurance recoveries receivable  Non-current reinsurance recoveries receivable [abstract]  Current reinsurance and other recoveries receivable [abstract]  Current reinsurance recoveries receivable arising from unearmed premium liability  X instant, debit  AASB 1023.17.6.2(g)  Other current reinsurance recoveries receivable  X instant, debit  AASB 1023.17.6.2(g)  Other current reinsurance recoveries receivable  X instant, debit  AASB 1023.17.6.2(g)  AASB 1023.17.6.2(g)  Reinsurance and other recoveries receivable arising from unearmed premium liability  X instant, debit  AASB 1023.17.6.2(g)  Reinsurance recoveries receivable arising from unearmed premium liability  X instant, debit  AASB 1023.17.6.2(g)  Reinsurance recoveries receivable arising from unearmed premium liability  X instant, debit  AASB 1023.17.6.2(g)  AASB 1023.17.6.2(g)  Reinsurance recoveries receivable arising from unearmed premium liability  X instant, debit  AASB 1023.17.6.2(g)  AASB 1023.17.6.2(g)	
Non-current reinsurance recoveries receivable arising from unearned premium liability  X instant, debit  AASB 1023.17.6.2(d)  Other non-current reinsurance recoveries receivable  X instant, debit  X instant, debit  AASB 1023.17.6.2(g)  Non-current reinsurance recoveries receivable arising from outstanding claims liability  X instant, debit  AASB 1023.17.6.2(g)  Current reinsurance and other recoveries receivable [abstract]  Current reinsurance recoveries receivable arising from unearned premium liability  X instant, debit  AASB 1023.17.6.2(g)  Other current reinsurance recoveries receivable  X instant, debit  AASB 1023.17.6.2(g)  Other current recoveries receivable  X instant, debit  AASB 1023.17.6.2(g)  Current reinsurance recoveries receivable  X instant, debit  AASB 1023.17.6.2(g)  Reinsurance and other recoveries receivable arising from outstanding claims liability  X instant, debit  X instant, debit  AASB 1023.17.6.2(g)  Reinsurance and other recoveries receivable arising from unearned premium liability  X instant, debit  AASB 1023.17.6.2(g)  Current reinsurance recoveries receivable arising from unearned premium liability  X instant, debit  AASB 1023.17.6.2(g)  Current reinsurance recoveries receivable arising from unearned premium liability  X instant, debit  AASB 1023.17.6.2(g)  Current recoveries receivable arising from unearned premium liability  X instant, debit  AASB 1023.17.6.2(g)  Current reinsurance recoveries receivable arising from unearned premium liability  X instant, debit  AASB 1023.17.6.2(g)	
Other non-current recoveries receivable Non-current reinsurance recoveries receivable arising from outstanding claims liability X instant, debit AASB 1023.17.6.2(g) Non-current reinsurance recoveries receivable [abstract] Current reinsurance and other recoveries receivable arising from unearned premium liability X instant, debit AASB 1023.17.6.2(g) Other current reinsurance recoveries receivable AASB 1023.17.6.2(f) Other current recoveries receivable X instant, debit AASB 1023.17.6.2(g) Current reinsurance recoveries receivable arising from outstanding claims liability X instant, debit AASB 1023.17.6.2(g) Reinsurance and other recoveries receivable arising from outstanding claims liability X instant, debit AASB 1023.17.6.2(g) Reinsurance recoveries receivable arising from unearned premium liability X instant, debit AASB 1023.17.6.2(d) Other reinsurance recoveries receivable arising from unearned premium liability X instant, debit AASB 1023.17.6.2(d) Other reinsurance recoveries receivable AASB 1023.17.6.2(f)	
Non-current reinsurance recoveries receivable arising from outstanding claims liability  Current reinsurance and other recoveries receivable [abstract]  Current reinsurance recoveries receivable [abstract]  Other current reinsurance recoveries receivable arising from unearned premium liability  X instant, debit  AASB 1023.17.6.2(d)  Other current recoveries receivable  X instant, debit  AASB 1023.17.6.2(g)  Current reinsurance recoveries receivable  Current reinsurance recoveries receivable arising from outstanding claims liability  X instant, debit  AASB 1023.17.6.2(g)  Reinsurance and other recoveries receivable labstract   Reinsurance recoveries receivable arising from unearned premium liability  X instant, debit  AASB 1023.17.6.2(d)  Other reinsurance recoveries receivable arising from unearned premium liability  X instant, debit  AASB 1023.17.6.2(d)  AASB 1023.17.6.2(f)	
Current reinsurance and other recoveries receivable [abstract]  Current reinsurance recoveries receivable arising from unearned premium liability  X instant, debit  AASB 1023.17.6.2(d)  Other current reinsurance recoveries receivable  X instant, debit  X instant, debit  AASB 1023.17.6.2(g)  Current reinsurance recoveries receivable arising from outstanding claims liability  X instant, debit  AASB 1023.17.6.2(g)  Reinsurance and other recoveries receivable arising from unearned premium liability  X instant, debit  AASB 1023.17.6.2(d)  Other reinsurance recoveries receivable arising from unearned premium liability  X instant, debit  AASB 1023.17.6.2(d)  Other reinsurance recoveries receivable  X instant, debit  AASB 1023.17.6.2(d)	
Other current reinsurance recoveries receivable X instant, debit AASB 1023.17.6.2(p) Other current recoveries receivable Current reinsurance recoveries receivable arising from outstanding claims liability X instant, debit AASB 1023.17.6.2(p) Reinsurance and other recoveries receivable labstract  Reinsurance recoveries receivable arising from unearned premium liability X instant, debit AASB 1023.17.6.2(d) Other reinsurance recoveries receivable AASB 1023.17.6.2(f)	
Other current recoveries receivable  Current reinsurance recoveries receivable arising from outstanding claims liability  X instant, debit  X instant, debit  X instant, debit  X instant, debit  AASB 1023.17.6.2(b)  Reinsurance recoveries receivable arising from unearned premium liability  X instant, debit  AASB 1023.17.6.2(d)  Other reinsurance recoveries receivable  X instant, debit  AASB 1023.17.6.2(d)  AASB 1023.17.6.2(f)	
Current reinsurance recoveries receivable arising from outstanding claims liability X instant, debit AASB 1023.17.6.2(b) Reinsurance and other recoveries receivable [abstract] Reinsurance recoveries receivable arising from unearned premium liability X instant, debit AASB 1023.17.6.2(d) Other reinsurance recoveries receivable X instant, debit AASB 1023.17.6.2(f)	
Reinsurance recoveries receivable arising from unearned premium liability X instant, debit AASB 1023.17.6.2(d) Other reinsurance recoveries receivable X instant, debit AASB 1023.17.6.2(f)	
Other reinsurance recoveries receivable X instant, debit AASB 1023.17.6.2(f)	
Other recoveries receivable X instant, debit AASB 1023.17.6.2(g)	
Reinsurance recoveries receivable arising from outstanding claims liability X instant, debit AASB 1023.17.6.2(b)	
Premium receivable [abstract]  Direct premium revenue receivable  Xinstant, debit  AASB 1023.17.6.2(i)	
Direct premium revenue receivable AASB 1023.17.6.2(j) Inwards reinsurance premium revenue receivable X instant, debit AASB 1023.17.6.2(j)	
Classes of other provisions [abstract]	
Warranty provision [abstract]	
Non-current warranty provision  X instant, credit  AS 37 - Example 1 Warranties Example,  IAS 37.87 Example	
IAS 37 - Example 1 Warranties Example.	
Current warranty provision A instant, credit IAS 37.87 Example	
Total warranty provision  X Instant, credit Warranties  Warranties  Was 37.87 Example 1 Warranties  Warranties	
Total warranty provision  A instant, credit Warranties Example  Restructuring provision [abstract]	
Non-current restructuring provision X restart, credit IAS 37.70 Example	
Current restructuring provision X <sub>resturit, credit</sub> IAS 37.70 <sub>Example</sub>	
Total restructuring provision X vistant, credit IAS 37.70 Example	
Legal proceedings provision [abstract]	
Non-current legal proceedings provision  X Instant, credit  AS 37.87 Example 10 A court  case Example	
IAS 37 - Fyample 10 A court case	
Current legal proceedings provision  X Instant, credit  IAS 37.87 Example  IAS 37.87 Example	
Total legal proceedings provision  X Instant, credit  AS 37.87 Example, IAS 37 - Example 10 A court	
CASE Example	
Refunds provision [abstract]  IAS 37 - Example 4 Refunds policy Examples	
Non-current refunds provision  X restant, credit  X RS 37.87 Example  AS 37.87 Example	
Current refunds providing	
AS 37.87 Example	
Total refunds provision    As 37 - Example 4 Refunds policy Example.	
Onerous contracts provision [abstract]	
Oriertus contracts provision [acustract] Non-current onerous contracts provision X Instant, credit IAS 37.66 Example	
Current onerous contracts provision X instant, credit IAS 37.66 Example	
Total onerous contracts provision X vestunt, credit IAS 37.66 Example	
Provision for decommissioning, restoration and rehabilitation costs [abstract]	
Non-current provision for decommissioning, restoration and rehabilitation costs  X Instant, credit  X Instant, credit  IAS 37 - D Examples: disclosures Example, IAS 37.87 Example	
IAS 37 - D Evamples: disclosures room.	
Current provision for decommissioning, restoration and renabilitation costs  A instant, credit  IAS 37.87 Example	
Total provision for decommissioning, restoration and rehabilitation costs  X Instant, credit disclosure.	
discribitation Example	
Miscellaneous other provisions [abstract]	

Other provisions [abstract] Other non-current provisions Other current provisions Total other provisions Borrowings [abstract] Non-current portion of non-current borrowings Current borrowings and current portion of non-current borrowings [abstract] Current portion of non-current borrowings Current portion of non-current borrowings	X instant, credit X instant, credit X instant, credit	IAS 1.78 d Disclosure IAS 1.78 d Disclosure	to IFRS elements	
Other non-current provisions Other current provisions Total other provisions Borrowings [abstract] Non-current portion of non-current borrowings Current borrowings and current portion of non-current borrowings [abstract] Current borrowings	X instant, credit			
Total other provisions  Borrowings [abstract]  Non-current portion of non-current borrowings  Current borrowings and current portion of non-current borrowings [abstract]  Current borrowings		IAS 1.78 d Disclosure		
Borrowings [abstract]  Non-current portion of non-current borrowings  Current borrowings and current portion of non-current borrowings [abstract]  Current borrowings	' instant, credit	IAS 1.78 d <sub>Disclosure</sub> , IAS 37.84 a <sub>Disclosure</sub>		
Current borrowings and current portion of non-current borrowings [abstract] Current borrowings		IAS 1.70 U Disclosure, IAS 37.04 d Disclosure		
Current borrowings	X instant, credit	IAS 1.55 Common practice		
	X instant, credit	IAS 1.55 Common practice		
	X instant, credit	IAS 1.55 Common practice		
Total current borrowings and current portion of non-current borrowings	X instant, credit	IAS 1.55 Common practice		
Total borrowings  Non-current portion of non-current borrowings, by type [abstract]	X instant, credit	IAS 1.55 Common practice		
Non-current portion of non-current loans received	X instant credit	IAS 1.112 C Common practice		
Non-current portion of non-current secured bank loans received	X instant, credit	IAS 1.112 c Common practice		
Non-current portion of non-current unsecured bank loans received	X instant, credit	IAS 1.112 C Common practice		
Non-current portion of non-current bonds issued  Non-current portion of non-current notes and debentures issued	X instant, credit X instant, credit	IAS 1.112 C Common practice		
Non-current portion of non-current commercial papers issued	X instant, credit	IAS 1.112 c Common practice		
Non-current portion of other non-current borrowings	X instant, credit	IAS 1.112 C Common practice		
Total non-current portion of non-current borrowings  Current borrowings and current portion of non-current borrowings, by type [abstract]	X instant, credit	IAS 1.55 Common practice		
Current loans received and current portion of non-current loans received	X instant, credit	IAS 1.112 C Common practice		
Current secured bank loans received and current portion of non-current secured bank loans received	X instant, credit	IAS 1.112 c Common practice		
Current unsecured bank loans received and current portion of non-current unsecured bank loans received	X instant, credit	IAS 1.112 C Common practice		
Current bonds issued and current portion of non-current bonds issued	X instant, credit	IAS 1.112 c Common practice		
Current notes and debentures issued and current portion of non-current notes and debentures issued	X instant, credit	IAS 1.112 c Common practice		
Current commercial papers issued and current portion of non-current commercial papers issued	X instant, credit	IAS 1.112 c Common practice		
Other current borrowings and current portion of other non-current borrowings  Total current borrowings and current portion of non-current borrowings	X instant, credit X instant, credit	IAS 1.112 C Common practice		
Borrowings, by type [abstract]	- Firstant, Credit			
Loans received	X instant, credit	IAS 1.112 C Common practice		
Secured bank loans received Unsecured bank loans received	X instant, credit X instant, credit	IAS 1.112 C Common practice		
Bonds issued	X instant, credit	IAS 1.112 C Common practice		
Notes and debentures issued	X instant, credit	IAS 1.112 c Common practice		
Commercial papers issued	X instant, credit	IAS 1.112 c Common practice		
Other borrowings Total borrowings	X instant, credit X instant, credit	IAS 1.112 C Common practice		
Trade and other non-current payables [abstract]	- * mstant, credit			
Non-current trade payables	X instant, credit	IAS 1.78 Common practice		
Non-current payables for purchase of energy	X instant, credit	IAS 1.78 Common practice		
Non-current payables to related parties  Non-current payables for purchase of non-current assets	X instant, credit X instant, credit	IAS 1.78 Common practice IAS 1.78 Common practice		
Non-current accruals and non-current deferred income including non-current contract liabilities [abstract]	- Instant, credit	Common practice		
Non-current deferred income including non-current contract liabilities [abstract]				
Non-current contract liabilities [abstract]  Non-current advances received, representing non-current contract liabilities for performance				
obligations satisfied at point in time	X instant, credit	IAS 1.55 Common practice, IAS 1.78 Common practice		
Non-current contract liabilities for performance obligations satisfied over time	X instant, credit	IAS 1.78 Common practice, IAS 1.55 Common practice IFRS 15.105 Disclosure		
Total non-current contract liabilities  Non-current deferred income other than non-current contract liabilities	X instant, credit X instant, credit	IAS 1.55 Common practice, IAS 1.78 Common practice		
Rent deferred income classified as non-current	X instant, credit	IAS 1.78 Common practice		
Non-current government grants	X instant, credit	IAS 1.55 Common practice		
Total non-current deferred income including non-current contract liabilities	X instant, credit	IAS 1.78 Common practice IAS 1.55 Common practice		
Accruals classified as non-current  Total non-current accruals and non-current deferred income including non-current contract liabilities	X instant, credit X instant, credit	IAS 1.76 Common practice IAS 1.55 Common practice, IAS 1.78 Common practice		
Non-current payables on social security and taxes other than income tax	X instant, credit	IAS 1.78 Common practice		
Non-current value added tax payables	X instant, credit	IAS 1.78 Common practice		
Non-current excise tax payables  Non-current retention payables	X instant, credit	IAS 1.78 Common practice IAS 1.78 Common practice		
Other non-current payables	X instant, credit	IAS 1.55 Common practice		
Total trade and other non-current payables	X instant, credit	IAS 1.54 k <sub>Disclosure</sub>		
Trade and other current payables [abstract]	X instant, credit	IAS 1.70 Example, IAS 1.78 Common practice		
Current trade payables  Current payables for purchase of energy	X instant, credit	IAS 1.70 Example, IAS 1.70 Common practice		
Current payables to related parties	X instant, credit	IAS 1.78 Common practice		
Current payables for purchase of non-current assets	X instant, credit	IAS 1.78 Common practice		
Current accruals and current deferred income including current contract liabilities [abstract]  Current deferred income including current contract liabilities [abstract]				
Current contract liabilities [abstract]				
Current advances received, representing current contract liabilities for performance obligations satisfied at point in time	X instant, credit	IAS 1.55 Common practice, IAS 1.78 Common practice		
Current contract liabilities for performance obligations satisfied over time	X instant, credit	IAS 1.55 Common practice, IAS 1.78 Common practice		
Total current contract liabilities	X instant, credit	IFRS 15.105 Disclosure		
Current deferred income other than current contract liabilities	X instant, credit	IAS 1.55 Common practice, IAS 1.78 Common practice		
Rent deferred income classified as current  Current government grants	X instant, credit X instant, credit	IAS 1.78 Common practice IAS 1.55 Common practice		
Total current deferred income including current contract liabilities	X instant, credit	IAS 1.78 Common practice IAS 1.78 Common practice		
Accruals classified as current	X instant, credit	IAS 1.78 Common practice		
Short-term employee benefits accruals  Total current accruals and current deformed income including current contract liabilities	X instant, credit	IAS 1.78 Common practice		
Total current accruals and current deferred income including current contract liabilities  Current payables on social security and taxes other than income tax	X instant, credit X instant, credit	IAS 1.78 Common practice, IAS 1.55 Common practice IAS 1.78 Common practice		
Current value added tax payables	X instant, credit X instant, credit	IAS 1.78 Common practice		
Current excise tax payables	X instant, credit	IAS 1.78 Common practice		
Current retention payables	X instant, credit	IAS 1.78 Common practice		
Other current payables  Total trade and other current payables	X instant, credit	IAS 1.55 <sub>Common practice</sub> IAS 1.54 k <sub>Disclosure</sub>		
Trade and other current payables  Trade and other payables [abstract]	· mstant, credit			
Trade payables	X instant, credit	IAS 1.78 Common practice		
Payables for purchase of energy	X instant, credit	IAS 1.78 Common practice		
Payables to related parties  Payables for purchase of non-current assets	X instant, credit X instant, credit	IAS 1.78 Common practice IAS 1.78 Common practice		
Accruals and deferred income including contract liabilities [abstract]	, Grount			
Deferred income including contract liabilities [abstract]				
Contract liabilities [abstract]  Advances received, representing contract liabilities for performance obligations satisfied at point in	V	IAC 1 EE IAC 1 70		
time	X instant, credit	IAS 1.55 Common practice, IAS 1.78 Common practice		
Contract liabilities for performance obligations satisfied over time	X instant, credit	IAS 1.78 Common practice, IAS 1.55 Common practice IFRS 15.105 Disclosure, IFRS 15.116 a Disclosure		
Total contract liabilities  Deferred income other than contract liabilities	X instant, credit X instant, credit	IAS 1.78 Common practice, IAS 1.55 Common practice		
Rent deferred income	X instant, credit	IAS 1.78 Common practice		
Government grants	X instant, credit	IAS 1.55 Common practice		
Total deferred income including contract liabilities	X instant, credit	IAS 1.55 Common practice, IAS 1.78 Common practice		
Accruals  Total accruals and deferred income including contract liabilities	X instant, credit X instant, credit	IAS 1.78 Common practice IAS 1.78 Common practice, IAS 1.55 Common practice		
Payables on social security and taxes other than income tax	X instant, credit	IAS 1.78 Common practice		
Value added tax payables	X instant, credit	IAS 1.78 Common practice		
Excise tax payables Retention payables	X instant, credit	IAS 1.78 Common practice IAS 1.78 Common practice		
Other payables	X instant, credit X instant, credit	IAS 1.76 Common practice IAS 1.55 Common practice		
Total trade and other payables	X instant, credit	IAS 1.54 k Disclosure		
Categories of non-current financial liabilities [abstract]	Page 14 of 112			

Label	Туре	IFRS reference	Additional AU Reference	AU Reference
Non-current financial liabilities at fair value through profit or loss [abstract]	Туре	1FKS Telerence	to IFRS elements	AU Reference
Non-current financial liabilities at fair value through profit or loss, classified as held for trading	X instant, credit	IFRS 7.8 e <sub>Disclosure</sub>		
Non-current financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently	X instant, credit	IFRS 7.8 e Disclosure		
Total non-current financial liabilities at fair value through profit or loss	X instant, credit	IFRS 7.8 e Disclosure IFRS 7.8 g Disclosure, , Expiry date 2023-01-		
Non-current financial liabilities at amortised cost	X instant, credit	01 IFRS 7.8 f Disclosure		
Total non-current financial liabilities	X instant, credit	IFRS 7.25 Disclosure		
Categories of current financial liabilities [abstract]  Current financial liabilities at fair value through profit or loss [abstract]				
Current financial liabilities at fair value through profit or loss, classified as held for trading Current financial liabilities at fair value through profit or loss, designated upon initial recognition or	X instant, credit	IFRS 7.8 e Disclosure		
subsequently	X instant, credit	IFRS 7.8 e Disclosure		
Total current financial liabilities at fair value through profit or loss	X instant, credit	IFRS 7.8 e Disclosure IFRS 7.8 g Disclosure, Expiry date 2023-01-		
Current financial liabilities at amortised cost	X instant, credit	01 IFRS 7.8 f Disclosure		
Total current financial liabilities  Categories of financial liabilities [abstract]	X instant, credit	IFRS 7.25 Disclosure		
Financial liabilities at fair value through profit or loss [abstract]				
Financial liabilities at fair value through profit or loss that meet definition of held for trading	X instant, credit	IFRS 7.8 e Disclosure		
Financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently  Total financial liabilities at fair value through profit or loss	X instant, credit	IFRS 7.8 e Disclosure		
Financial liabilities at amortised cost	X instant, credit	IFRS 7.8 g Disclosure, Expiry date 2023-01-		
Total financial liabilities	X instant, credit	01 IFRS 7.8 f Disclosure IFRS 7.25 Disclosure		
Miscellaneous non-current liabilities [abstract]				
Non-current net defined benefit liability  Non-current derivative financial liabilities	X instant, credit X instant, credit	IAS 1.55 Common practice IAS 1.55 Common practice		
Non-current dividend payables	X instant, credit	IAS 1.55 Common practice		
Non-current interest payable	X instant, credit	IAS 1.112 C Common practice		
Non-current deposits from customers  Non-current debt instruments issued	X instant, credit X instant, credit	IAS 1.55 Common practice IAS 1.55 Common practice		
Non-current warrant liability	X instant, credit	IAS 1.55 Common practice		
Other non-current liabilities  Miscellaneous current liabilities [abstract]	X instant, credit	IAS 1.55 Common practice		
Current net defined benefit liability	X instant, credit	IAS 1.55 Common practice		
Current dividend payables	X instant, credit X instant, credit	IAS 1.55 Common practice IAS 1.55 Common practice		
Current dividend payables Current interest payable	X instant, credit X instant, credit	IAS 1.112 C Common practice		
Current deposits from customers	X instant, credit	IAS 1.55 Common practice		
Current debt instruments issued Current accrued expenses and other current liabilities	X instant, credit X instant, credit	IAS 1.55 Common practice IAS 1.55 Common practice		
Current warrant liability	X instant, credit	IAS 1.55 Common practice		
Other current liabilities Miscellaneous liabilities [abstract]	X instant, credit	IAS 1.55 Common practice		
Net defined benefit liability	X instant, credit	IAS 1.55 Common practice		
Derivative financial liabilities	X instant, credit	IAS 1.55 Common practice		
Derivative financial liabilities held for trading  Derivative financial liabilities held for hedging	X instant, credit	IAS 1.55 Common practice IAS 1.55 Common practice		
Dividend payables	X instant, credit	IAS 1.55 Common practice		
Interest payable Deposits from banks	X instant, credit X instant, credit	IAS 1.112 C Common practice IAS 1.55 Common practice		
Deposits from customers [abstract]	instant, credit			
Balances on term deposits from customers	X instant, credit	IAS 1.112 c Common practice		
Balances on demand deposits from customers  Balances on current accounts from customers	X instant, credit X instant, credit	IAS 1.112 C Common practice		
Balances on other deposits from customers	X instant, credit	IAS 1.112 c Common practice		
Total deposits from customers  Liabilities due to central banks	X instant, credit X instant, credit	IAS 1.55 Common practice IAS 1.55 Common practice		
Subordinated liabilities [abstract]				
Dated subordinated liabilities Undated subordinated liabilities	X instant, credit X instant, credit	IAS 1.112 C Common practice IAS 1.112 C Common practice		
Total subordinated liabilities	X instant, credit	IAS 1.55 Common practice		
Debt instruments issued	X instant, credit	IAS 1.55 Common practice		
Bank acceptance liabilities  Repurchase agreements and cash collateral on securities lent	X instant, credit X instant, credit	IAS 1.55 Common practice IAS 1.55 Common practice		
Investment contracts liabilities	X instant, credit	IAS 1.55 Common practice		
Items in course of transmission to other banks  Warrant liability	X instant, credit X instant, credit	IAS 1.55 Common practice IAS 1.55 Common practice		
Other liabilities	X instant, credit	IAS 1.55 Common practice		
Issued capital [abstract]	V	IAC 1 70 -		
Issued capital, ordinary shares Issued capital, preference shares	X instant, credit	IAS 1.78 e Common practice		
Total issued capital	X instant, credit	IAS 1.78 e Example		
Retained earnings [abstract] Retained earnings, profit (loss) for reporting period	X instant, credit	IAS 1.78 e Common practice		
Retained earnings, excluding profit (loss) for reporting period	X instant, credit	IAS 1.78 e Common practice		
Total retained earnings Accumulated other comprehensive income [abstract]	X instant, credit	IAS 1.78 e Example, IAS 1.IG6 Example		
Revaluation surplus	X instant, credit	IAS 16.39 Disclosure, IAS 38.85 Disclosure		
Reserve of exchange differences on translation	X instant, credit	IAS 21.52 b Disclosure		
Reserve of cash flow hedges  Reserve of gains and losses on hedging instruments that hedge investments in equity instruments	X instant, credit X instant, credit	IAS 1.78 e Common practice, IFRS 9.6.5.11 Disclosure		
Reserve of change in value of time value of options	X instant, credit	IAS 1.78 e Common practice, IFRS 9.6.5.15 Disclosure		
Reserve of change in value of forward elements of forward contracts  Reserve of change in value of foreign currency basis spreads	X instant, credit X instant, credit	IAS 1.78 e Common practice, IFRS 9.6.5.16 Disclosure IFRS 9.6.5.16 Disclosure, IAS 1.78 e Common practice		
Reserve of change in value of foreign currency basis spreads  Reserve of gains and losses on financial assets measured at fair value through other comprehensive income		IAS 1.78 e Common practice		
Reserve of gains and losses of interactal assets measured at tall value intough other complementation.  Reserve of insurance finance income (expenses) from insurance contracts issued excluded from profit or loss				
		Effective 2023-01-01 IAS 1.78 e Common practice		
Reserve of insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will not be reclassified to profit or loss	X instant, credit	Effective 2023-01-01 IAS 1.78 e Common practice		
Reserve of finance income (expenses) from reinsurance contracts held excluded from profit or loss	X instant, credit	Effective 2023-01-01 IAS 1.78 e Common practice		
Reserve of gains and losses on remeasuring available-for-sale financial assets  Reserve of remeasurements of defined benefit plans	X instant, credit X instant, credit	Expiry date 2023-01-01 IAS 1.78 e Common practice IAS 1.78 e Common practice		
Amount recognised in other comprehensive income and accumulated in equity relating to non-current assets	X instant, credit	IFRS 5 - Example 12 Example, IFRS 5.38 Disclosure		
or disposal groups held for sale  Reserve of gains and losses from investments in equity instruments	X instant, credit	IAS 1.78 e Common practice		
Reserve of change in fair value of financial liability attributable to change in credit risk of liability	X instant, credit	IAS 1.78 e Common practice		
Total accumulated other comprehensive income  Miscellaneous equity [abstract]	X instant, credit	IAS 1.55 Common practice		
Reserve of share-based payments	X instant, credit	IAS 1.78 e Common practice		
Reserve for catastrophe	X instant, credit	01 IFRS 4.IG58 Disclosure, Expiry date 2023-01-		
		21 JAS 178 2023-01-		
	X instant, credit	01 IFRS 4.IG58 Disclosure, Expiry date 2023-01-		
Reserve for equalisation		Expiry date 2023-01-01 IFRS 4.34 b Disclosure, Expiry		
	Υ.			
Reserve for equalisation  Reserve of discretionary participation features	X instant, credit	date 2023-01-01 IFRS 4.IG22 f <sub>Disclosure</sub> , Expiry date 2023-01-01 IAS 1.78 e <sub>Example</sub>		
Reserve of discretionary participation features  Reserve of equity component of convertible instruments	X instant, credit	date 2023-01-01 IFRS 4.IG22 f <sub>Disclosure</sub> , Expiry date 2023-01-01 IAS 1.78 e <sub>Example</sub> IAS 1.55 <sub>Common practice</sub>		
Reserve of discretionary participation features		date 2023-01-01 IFRS 4.IG22 f <sub>Disclosure</sub> , Expiry date 2023-01-01 IAS 1.78 e <sub>Example</sub>		

Label	Туре	IFRS reference	Additional AU Reference to IFRS elements	AU Reference
Capital reserve	X instant, credit	IAS 1.55 Common practice		
Additional paid-in capital  Warrant reserve	X instant, credit X instant, credit	IAS 1.55 Common practice IAS 1.78 e Common practice		
Net assets (liabilities) [abstract]	^ instant, credit	IAS 1.70 © Common practice		
	L,	IFRS 13.93 a Disclosure, IFRS 8.23 Disclosure,		
Assets	X instant, debit	IFRS 8.28 c Disclosure, IFRS 13.93 b Disclosure, IAS 1.55 Disclosure, IFRS 13.93 e Disclosure		
		IFRS 8.28 d Disclosure, IAS 1.55 Disclosure		
Liabilities	(X) instant, credit	IFRS 8.23 Disclosure, IFRS 13.93 b Disclosure,		
		IFRS 13.93 e Disclosure, IFRS 13.93 a Disclosure		
Net assets (liabilities) Net current assets (liabilities) [abstract]	X instant, debit	IFRS 1.IG63 Example, IAS 1.112 C Common practice		
· / · /		IFRS 12.B12 b (i) Disclosure, IAS 1.66 Disclosure,		
Current assets	X instant, debit	IFRS 12.B10 b Example		
Current liabilities	(X) instant, credit	IAS 1.69 Disclosure, IFRS 12.B10 b Example,		
Net current assets (liabilities)	X instant, debit	IFRS 12.B12 b (iii) Disclosure  IAS 1.55 Common practice		
Assets less current liabilities [abstract]	instant, debit	1.33 Common practice		
		IFRS 13.93 a Disclosure, IFRS 8.23 Disclosure,		
Assets	X instant, debit	IFRS 8.28 c Disclosure, IFRS 13.93 b Disclosure,		
		IAS 1.55 Disclosure, IFRS 13.93 e Disclosure IAS 1.69 Disclosure, IFRS 12.B10 b Example,		
Current liabilities	(X) instant, credit	IFRS 12.B12 b (iii) Disclosure		
Assets less current liabilities	X instant, debit	IAS 1.55 Common practice		
Net debt	X instant, credit	IAS 1.112 c Common practice		
100200] Notes - Analysis of income and expense nalysis of income and expense [abstract]	_			
Revenue [abstract]				
Revenue from sale of goods	X duration, credit	IAS 1.112 C Common practice		
Revenue from sale of copper	X duration, credit	IAS 1.112 C Common practice		
Revenue from sale of gold  Revenue from sale of silver	X duration, credit X duration, credit	IAS 1.112 C Common practice IAS 1.112 C Common practice		
Revenue from sale of oil and gas products	X duration, credit	IAS 1.112 c Common practice		
Revenue from sale of crude oil	X duration, credit	IAS 1.112 c Common practice		
Revenue from sale of natural gas	X duration, credit	IAS 1.112 C Common practice		
Revenue from sale of petroleum and petrochemical products	X duration, credit	IAS 1.112 C Common practice		
Revenue from sale of telecommunication equipment  Revenue from sale of electricity	X duration, credit X duration, credit	IAS 1.112 c Common practice		
Revenue from sale of publications	X duration, credit	IAS 1.112 C Common practice		
Circulation revenue	X duration, credit	IAS 1.112 c Common practice		
Subscription circulation revenue	X duration, credit	IAS 1.112 c Common practice		
Non-subscription circulation revenue	X duration, credit	IAS 1.112 c Common practice IAS 1.112 c Common practice		
Revenue from sale of books  Revenue from sale of agricultural produce	X duration, credit X duration, credit	IAS 1.112 C Common practice IAS 1.112 C Common practice		
Revenue from sale of agricultural produce	X duration, credit	IAS 1.112 C Common practice		
Revenue from sale of alcohol and alcoholic drinks	X duration, credit	IAS 1.112 C Common practice		
Revenue from sale of food and beverage	X duration, credit	IAS 1.112 c Common practice		
Revenue from rendering of services	X duration, credit	IAS 1.112 c Common practice		
Revenue from rendering of telecommunication services [abstract]  Revenue from rendering of telephone services	X <sub>duration, credit</sub>	IAS 1.112 C Common practice		
Revenue from rendering of land line telephone services	X duration, credit	IAS 1.112 C Common practice		
Revenue from rendering of mobile telephone services	X duration, credit	IAS 1.112 c Common practice		
Revenue from rendering of internet and data services [abstract]				
Revenue from rendering of internet services  Revenue from rendering of data services	X duration, credit X duration, credit	IAS 1.112 C Common practice IAS 1.112 C Common practice		
Total revenue from rendering of internet and data services	X duration, credit	IAS 1.112 C Common practice		
Revenue from rendering of interconnection services	X duration, credit	IAS 1.112 C Common practice		
Revenue from rendering of other telecommunication services	X duration, credit	IAS 1.112 c Common practice		
Total revenue from rendering of telecommunication services	X duration, credit	IAS 1.112 c Common practice		
Revenue from rendering of transport services	X duration, credit	IAS 1.112 c Common practice		
Revenue from rendering of passenger transport services  Revenue from rendering of cargo and mail transport services	X duration, credit X duration, credit	IAS 1.112 c Common practice IAS 1.112 c Common practice		
Revenue from rendering of advertising services	X duration, credit	IAS 1.112 C Common practice		
Revenue from rendering of printing services	X duration, credit	IAS 1.112 C Common practice		
Revenue from rendering of information technology services	X duration, credit	IAS 1.112 C Common practice		
Revenue from rendering of information technology maintenance and support services	X duration, credit	IAS 1.112 C Common practice IAS 1.112 C Common practice		
Revenue from rendering of information technology consulting services  Revenue from hotel operations	X duration, credit X duration, credit	IAS 1.112 C Common practice		
Revenue from room occupancy services	X duration, credit	IAS 1.112 C Common practice		
Revenue from rendering of gaming services	X duration, credit	IAS 1.112 c Common practice		
Revenue from construction contracts	X duration, credit	IAS 1.112 C Common practice		
Royalty income	X duration, credit	IAS 1.112 C Common practice IAS 1.112 C Common practice		
Licence fee income Franchise fee income	X duration, credit X duration, credit	IAS 1.112 C Common practice IAS 1.112 C Common practice		
		IAS 1.112 C Common practice IAS 1.112 C Common practice, IFRS 8.23 C Disclosure,		
Interest income	X duration, credit	IFRS 8.28 e Disclosure, IFRS 12.B13 e Disclosure		
Interest income on available-for-sale financial assets	X duration, credit	Expiry date 2023-01-01 IAS 1.112 c Common practice		
Interest income on cash and bank balances at central banks	X duration, credit	IAS 1.112 c Common practice		
Interest income on cash and cash equivalents Interest income on debt instruments held	X duration, credit	IAS 1.112 C Common practice IAS 1.112 C Common practice		
Interest income on deposits	X duration, credit	IAS 1.112 C Common practice		
Interest income on financial assets designated at fair value through profit or loss	X duration, credit	IAS 1.112 c Common practice		
Interest income on financial assets held for trading	X duration, credit	IAS 1.112 c Common practice		
Interest income on held-to-maturity investments Interest income on loans and advances to banks	X duration, credit X duration, credit	Expiry date 2023-01-01 IAS 1.112 c Common practice IAS 1.112 c Common practice		
Interest income on loans and advances to banks Interest income on loans and advances to customers	X duration, credit	IAS 1.112 C Common practice IAS 1.112 C Common practice		
Interest income on loans and receivables	X duration, credit	Expiry date 2023-01-01 IAS 1.112 c Common practice		
Interest income on other financial assets	X duration, credit	IAS 1.112 C Common practice		
Interest income on reverse repurchase agreements and cash collateral on securities borrowed	X duration, credit	IAS 1.112 c Common practice IAS 1.112 c Common practice		
Dividend income Other revenue	X duration, credit X duration, credit	IAS 1.112 C Common practice IAS 1.112 C Common practice		
	Guranon, credit	IFRS 12.B12 b (v) Disclosure, IFRS 8.33 a Disclosure,		
		IFRS 8.28 a Disclosure, IFRS 12.B10 b Example,		
Total revenue	X duration, credit	IFRS 5.33 b (i) Disclosure, IFRS 8.23 a Disclosure,		
	Juranon, credit	IFRS 8.34 Disclosure, IAS 1.102 Example,		
		IFRS 8.32 Disclosure, IAS 1.103 Example, IAS 1.82 a Disclosure		
Material income and expense [abstract]		Enaciosure		
Write-downs (reversals of write-downs) of inventories [abstract]				
Inventory write-down	X <sub>duration</sub>	IAS 2.36 e <sub>Disclosure</sub> , IAS 1.98 a <sub>Disclosure</sub>		
Reversal of inventory write-down	(X) duration	IAS 1.98 a Disclosure, IAS 2.36 f Disclosure		
Net write-downs (reversals of write-downs) of inventories  Write-downs (reversals of write-downs) of property, plant and equipment [abstract]	X <sub>duration</sub> , debit	IAS 1.98 a Disclosure		
Impairment loss recognised in profit or loss, property, plant and equipment [aostract]	X <sub>duration</sub>	IAS 16.73 e (v) Disclosure, IAS 1.98 a Disclosure		
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	(X) duration	IAS 16.73 e (vi) Disclosure, IAS 1.98 a Disclosure		
Net write-downs (reversals of write-downs) of property, plant and equipment	X <sub>duration</sub>	IAS 1.98 a <sub>Disclosure</sub>		
Impairment loss (reversal of impairment loss) on trade receivables [abstract]	Y	IAS 1.112 c Common practice		
Impairment loss recognised in profit or loss, trade receivables	X duration, debit	IAS 1.112 C Common practice IAS 1.112 C Common practice		
Reversal of impairment loss recognised in profit or loss, trade receivables	(X) duration credit			

The company to the	
Description of importance the composition of control c	AU Reference
More requirement between demonstration to transproach proof or tox, form and ablances  Recented growth control of membrane control of the con	
Active conserved former and submarked probably what and if it is a property of probably control of the	
According of the common control of the commo	
Special processor of special or an own potential processor   Special processor   Spe	
Losses on information of transcrated section (1997)  The section of the property plant of configuration of configuration of the property plant of configuration of co	
Note to become form frequency for microscope to several configuration of several confi	
Case (French on despends of property of an anti-origination)  Lases contributed by property of an anti-origination of the control of property of the control	
Losson independent of property party and read programs of the Control	
More provinced on descended in property general personal property of the control of property of the co	
General dependent interferent proprieting Labeled or information of common or proprieting State (seed) or information (seed) Not great (seed) or information (seed) or information (seed) Not great (seed) or information (seed) or information (seed) Not great (seed) or information (seed) or information (seed) Not great (seed) or information (seed) or information (seed) Not great (seed) or information (seed) or information (seed) Not great (seed) or information (seed) or information (seed) Not great (seed) or information (seed) or information (seed) Not great (seed) or information (seed) or information (seed) Not great (seed) or information (seed) or information (seed) Not great (seed) or information (seed) or information (seed) Not great (seed) or information (seed) or information (seed) or information (seed) Not great (seed) or information (seed) or information (seed) Not great (seed) or information (seed) or information (seed) Not great (seed) or information (seed) or information (seed) Not great (seed) or information (seed) or information (seed) Not great (seed) or information (seed) or information (seed)	
Losses on deposits of interference properties  May pass from the d	
May per libeate in international processors of the control of the	
Online on Repeated of Presentation  Locals on Regional of Presentation  Locals on Regional of Presentation  Locals (December on September of Control C	
Losson of deposite of investments  As given from the relocation of investments  Can loyal sing from filterence between corysig minure of finances limiting editing setting set	
Committees continued and processes of security of the continued of the c	
Gas rose straig from difference between carrying amount of traced lastilly orthogolands and professional between colors of traced lastilly orthogolands and professional colors or singular settlements.  April 1981 (1981)  Annual Colors or Singular settlements (1981)  Partitions or Singular settlements (1981)  Annual Colors or Singular settleme	
constitution and control placed	
Coince on injugation extrements  Character on injugation extrements  Character condition of products  Character condition of products  Character condition of products  Character condition of products  Character condition of products admissible to care or paper of  X. Assembled  X.	
Lessons infligation preliments   Kapathousian   Kap	
Commonstering or protections   Commonstering	
Nomes born continuing generations ambitable to name of prevent Nomes born decorated operations ambitable to none or prevent Nomes born decorated operations ambitable to non controlling interest Nomes born decorated operations ambitable to non controlling interest Nomes born decorated operations ambitable to non controlling interest Nomes born decorated operations ambitable to non controlling interest Nomes born decorated operations ambitable to non controlling interest Nomes born decorated operations ambitable to non controlling interest Nomes born decorated operations Nomes born decorated operations ambitable to non controlling interest Nomes born decorated operations Nomes born decorated operations Nomes born decorated operations ambitable to non controlling interest to the Name and th	
Hoom in discontinent operations althoughts to consented planets  **Automated** **PR\$ 5.3.03 courses  **PR\$ 5.3.03 courses  **Automated** **Automated** **Automated** **Automated** **Automated** **PR\$ 5.3.03 courses  **Automated** **Automated	
Port (less) from discontinual operators and historials for non controlling interests  Name and Marked as expense  Name and Marked Assessment  Name and Marked Assessment and desire and assessment and and relational or securities but the secure and assessment and and relational or securities but the secure and assessment and and relational or securities but the secure and assessment and and relational or securities but the secure and assessment and and relational or securities but the secure and assessment and and relational or securities but the secure and assessment and and relational or securities but the secure and assessment and and relational or securities but the security of the security	
Discheric descended as expenses    Automation of Computer	
Popular persister   Popular process   Popular	
Infection (cont)  Cher france income (cont)  Che	
Finance income (conte)  Xamen, cost  Xamen,	
Other immore immore (cent) American (cent) A	
Other finance cost    Variable countries   Variable costs	
Interest appears on third barries and overdrafts    Marie   Ma	
Interest operate on bank boars and overdaths  Xenter of the propers on bank boars and overdaths  Xenter operate on bank boars and overdaths  Xenter operate on banks  Xenter of the propers on banks  Xenter of the propers on banks  Xenter of the propers on the propers of the pr	
Inference expenses on bronding  X. Austral, case  Inference expenses on brondings  X. Austral, case  X	
Inference expenses on other instruments issued  Xearth, and March and March Communitation  Inference expenses on deposite from charles  Xearth, and March an	
Interest expense on deposits from customers Interest expense on deposits from customers Interest expense on deposits from customers Interest expense on facilistics also to central banks Interest expense on the facilistics and the facilistics Interest expense on the facilistics and the facilistics Interest expense on the facilistics and the facility of the faci	
Interest expenses on indiplicate but command are in the command of	
Interest expense on financial labilities due to central banks Interest expense on financial labilities degraded at lat value through profit or loss Interest expense on financial labilities held for trading Interest expense on other financial labilities Interest expense on financial labilities Interest expen	
Interest operation on framerial liabilities designated at fair value through profit or loss Interest operation on framerial liabilities Interest operation on framerial liabilities Interest operation on proprishage agreements and collateral on securities lent Interest operation on reportubus agreements and collateral on securities lent Interest operation on reportubus agreements and collateral on securities lent Interest common (expertes) Interest income on the provisions Interes	
Interest expense on other imancial liabilities Interest expense on regurchase agreements and cash collateral on securities tent  X sussess.  Expense airsing from passage of time on other proxisions  Expense airsing from passage of time on other proxisions  Repairs and maintenance expense  X sussess.  File operation of maintenance expense  X sussess.  File operation of the proxisions  Energy expense  X sussess.  File operation  X sussess.  AS 5.112 C convert passage  X sussess.  AS 5.112 C convert pass	
Interest expenses on report-haze agreements and cash collisteral on securities lent Interest income (expense)  Expense arring from passage of time on other provisions  Repairs and maintenance expense  File 3 28 0 (comme protect  File 3 28 0 (comme protec	
Interest income (expense)  Expense arising from passage of time on other provisions  Repairs and maintenance expense  Final and energy expense (bullation)  Expense arising from passage of time on other provisions  Final and energy expense (bullation)  Expense and maintenance expense  Final expense  Energy expense  Chert operating morner (spense)  Selling general and administrative expense (abstract)  Selling general and administrative expense (abstract)  Selling general and administrative expense  Ceneral and administrative expense  Chert operating subsidies expense  Character, operating subsidies subsidies  Ch	
Expense arising from passage of time on other provisions  Regalize and maniferance expenses  Regalize and daministrative expenses  Regalize and administrative expenses  Regalize and administrative expense  Regalize and adminis	
Repairs and maintenance expenses Fuel and energy sepanses [labstract] Fuel appearses Energy expenses Energy expenses Total fuel and energy sepanses Miscollaneous other operating income Miscollaneous other operating persone Seling, general and administrative expenses Seling, general and administrative expenses Seling, general and administrative expenses General and administrative expenses Total selling, general and administrative expenses Total selling, general and administrative expenses Seling expenses Associated to the selection of the sele	
Fuel and energy expense (sabstact) Fuel proposes Energy expense Energy expense Cher operating income (expense) Moscellaneous other operating income Moscellaneous other operating income Moscellaneous other operating income Moscellaneous other operating expense Selling, operate and administrative expense (bibtract) Selling expense Selling, operate and administrative expense (bibtract) Selling expense Selling, operate and administrative expense (bibtract) Selling expense Selli	
Energy expense  Total fuel and energy expense  X busin, which and denote reperating income (expense)  X busin, which are also and a commission income (expense)  X busin, general and administrable expense (abstract)  Selfing, general and administrable expense (abstract)  Selfing general and administrable expense  Selfing general and ad	
Total fuel and energy expense  Moscellaneous other operating prome  Moscellaneous other operating prome  Moscellaneous other operating prome  Selling, general and administrative expense [abstract]  Selling opense  General and administrative expense [abstract]  Selling opense  General and administrative expense  General and administrative expense  Cortal selling, general and administrative expense  Condition and subsidies expense  Distribution and administrative expense  A sussess, seek  A s	
Other operating income (expense)  Miscollaneous other operating prome  Miscollaneous other operating openses  Miscollaneous other operating openses  Selling, expense and administrative expense (abstract)  Selling opense and administrative expense (abstract)  Selling openses  General and administrative expense  Total selling, general and administrative expense  Total selling, general and administrative expense  As access, seller  Total selling, general and administrative expense  As access, seller  Total selling, general and administrative expense  As access, seller  Donations and subsidies expense  As access, seller  As	
Miscellaneous other operating expense Selling spense and administrative expense [abstract] Selling spense	
Selling general and administrative expense   Astron. seek   Astron	
General and administrative expense	
Total selling, general and administrative expense    Distribution and administrative expense   X aursica, debt   Xarsica, debt	
Distribution and administrative expense Donations and subsidies expense Directors' remuneration expense Directors' remuneratio	
Directors' remuneration expense    Coccupancy expense   X duration, debt   AS 1.112 C Common practice	
Coccupancy expense   X duration, credit   AS 1.85 Common practice	
Revalue and other operating income  Rental income  X duration, costs	
Rental expense Property service charge income (expense) [abstract] Property service charge income (expense) Property service charge income (expense) Rental expense Rental	
Property service charge income (expense) [abstract] Property service charge income (expense) Net property service charge income (expense) Net property service charge income (expense) Net property development and project management income Property development and project management expense Net property development and project management expense Net property development and project management expense Net property	
Property service charge income Property service charge expense RS 1.112 c Common practice RS 1.112 c C	
Net property service charge income (expense)  Property development and project management income  Roberty development and project management expense  Property management expense  Roberty Common practice	
Property development and project management income Property development and project management expense X duration, debit IAS 1.85 Common practice Norman property development and project management expense X duration, debit IAS 1.112 C Common practice Norman practice Nor	
Property development and project management expense Property management expense Router from fines and penalties Router from fines and fines an	
Income from reimbursements under insurance policies  Income from fines and penalties  Operating expense  Operating expense excluding cost of sales  Operating expense excluding cost of sales  Cost of sales, hotel operations  Cost of sales, room occupancy services  Cost of sales, room occupancy services  Cost of sales, froom occupancy services  Cost of sales, food and beverage  Sales and marketing expense  Media production expense  Media production expense  Media production expense  Sales and marketing expense  X duration, debit  As 1.85 Common practice  IAS 1	
Income from fines and penalties  X duration, desit A duration, desit A function, des	
Operating expense excluding cost of sales  Cost of sales, hotel operations  Cost of sales, non occupancy services  Cost of sales, food and beverage  Cost of sales, food and beverage  Sales and marketing expense  Aduration, debit  Sales and marketing expense  Aduration, debit  As 1.85 Common practice  Losses on change in fair value of derivatives  Cost of sales, food and beverage  Aduration, debit  As 1.85 Common practice  Losses on change in fair value of derivatives  Losses on change in fair value of derivatives  Losses on change in fair value of derivatives  Cost of sales, food and beverage  Aduration, debit  As 1.85 Common practice  Losses on change in fair value of derivatives  Losses on change in fair value of derivatives  Losses on change in fair value of derivatives  Cost of sales, food and beverage  Aduration, debit  As 1.85 Common practice  Losses on change in fair value of derivatives  Aduration, debit  As 1.85 Common practice  Losses on change in fair value of derivatives  Aduration, debit  As 1.85 Common practice  As 1	
Cost of sales, noted operations  Cost of sales, room occupancy services  Cost of sales, food and beverage  Sales and marketing expense  Media production expense  Media production expense  Aduration, debit  Sales and marketing expense  Aduration, debit  As 1.85 Common practice  IAS 1.85 Common practice  IAS 1.85 Common practice  IAS 1.85 Common practice  Aduration, debit  IAS 1.85 Common practice	
Cost of sales, room occupancy services  Cost of sales, food and beverage  X duration, debit AS 1.85 Common practice  X duration, debit AS 1.85 Common practice  AS 1.85 Common practice  IAS 1.85 Common practice	
Sales and marketing expense  Media production expense  Media production expense  A duration, debit  As 1.12 C common practice  Sains (losses) on change in fair value of derivatives [abstract]  Gains on change in fair value of derivatives  Losses on change in fair value of derivatives  Losses on change in fair value of derivatives  Net gains (losses) on change in fair value of derivatives  As duration, debit  K) duration, debit  K) 4.85 1.85 Common practice  IAS 1.85 Common practice	
Media production expense  A duration, debit  Gains (losses) on change in fair value of derivatives [abstract]  Gains on change in fair value of derivatives  Losses on change in fair value of derivatives  Net gains (losses) on change in fair value of derivatives  Net gains (losses) on change in fair value of derivatives  X duration, debit  IAS 1.85 Common practice	
Gains (losses) on change in fair value of derivatives [abstract]  Gains on change in fair value of derivatives  Losses on change in fair value of derivatives  Net gains (losses) on change in fair value of derivatives  Net gains (losses) on change in fair value of derivatives  X duration, debit  HS 1.85 Common practice  IAS 1.85 Common practice	
Losses on change in fair value of derivatives  Net gains (losses) on change in fair value of derivatives  X duration, debit X duration, credit  IAS 1.85 Common practice  HS 1.85 Common practice  AS 1.85 Common practice  IAS 1.85 Common practice  IAS 1.85 Common practice  AS 1.85 Common practice  IAS 1.85 Common practice	
Net gains (losses) on change in fair value of derivatives  Fee and commission income (expense) [abstract]  Fee and commission income [abstract]  Free and commission income [abstract]  Brokerage fee income  X duration, credit  AS 1.85 Common practice	
Fee and commission income (expense) [abstract] Fee and commission income [abstract]  Brokerage fee income X duration, credit IAS 1.112 c Common practice	
Brokerage fee income X duration, credit IAS 1.112 c Common practice	
Portfolio and other management fee income X dustino costs IAS 1.112 c composition of IAS 1.112 c compo	
Continue practice	
Credit-related fee and commission income X duration, credit IAS 1.112 c Common practice	
Other fee and commission income X duration, credit IAS 1.112 C Common practice  Total fee and commission income X duration, credit IAS 1.85 Common practice	
Fee and commission expense [abstract]	
Brokerage fee expense (X) duration, debit IAS 1.112 C common practice  Other fee and commission expense (X) duration, debit IAS 1.112 C common practice	
Total fee and commission expense (X) duration, debit IAS 1.85 common practice	
Net fee and commission income (expense) X duration, credit IAS 1.85 Common practice	
Trading income (expense) and debt instruments  X duration, credit  IAS 1.112 c Common practice	

The finding from placed on each manufacture.  The finding from placed on each manufacture in the finding manufacture.  The finding from placed on the finding manufacture.  The finding from pl	rence
Trading reconsist expension of complete control and services.  They depresed the complete complete of the complete control in the complete complete of the complete c	
Transpired programmy in order processors of the	
Total solid prices be personal processors of the Common Section 1997 (1997) and 1997 (1997) an	
Not come of being rath, and of reference incomes in the company of	
Every design formation in procession for animalization of animalization	
Presentant within rest of internations.  Various set Survey of the control of internations.  Various set Survey of the control of the set of internations.  Various set Survey of the set of the set of internations.  Various set Survey of the set of the s	
Name of Commence   Name of Com	
Economic Protection Statistics	
Remarkable and communicates and Communic	
Cont of control energy and Control Cont	
Services express  Variance aprecia  Variance and Services  Variance	
Notes and preference operations (Company)  Professional for operation of the professional company (Company)  Board of shift of chargests  Front of professional charges  Front of professional charges  Treet oppose  Communication appears  Assumed (Communication appears)  Assumed (Communication appe	
Professional fiese expenses  Fragmentation deposes  Fragmentation of the professional fiese expenses  Fragmentation of the professional fiese expenses (particular)  Fragmentational fiese expenses (particular	
Bill set and selling charges  Finding hazamatich charges	
Empry haramission charges  Xause.com  Xause.	
Treat operate    National Action   Communication operate   National Action   Nationa	
Millies separate   Majoritary appears   Majoritary   Ma	
Abstrating agentes Classes of employer borders experise plantangly Wages and cauries  Other drovit enem employer borders Parties of the complete of the c	
Classes of employee benefits expense (bilarian)  North term employee benefits expense (bilarian)  North and the minimal expense (bilarian)  North and the minimal expense (bilarian)  Total short sim employee benefits expense  Peal employment benefit expense in print or loss (bilarian)  Peal employment benefit expense, or print or loss (bilarian)  Peal employment benefit expense, or print or loss (bilarian)  Peal employment benefit expense, or print or loss (bilarian)  Peal employment benefit expense, or print or loss  Total plant and propose benefits expense  National States (bilarian)  Peal employment benefit expense, or print or loss  Termination benefits expense  National States (bilarian)  Total plant and employee benefits  Peal employment benefit expense (bilarian)  Total deposition or print or loss  Expense from intra-based payment intransactions with employees  Peal employment benefit expense.  National States (bilarian)  Total deposition and amortisation expense (bilarian)  Total deposition and amortisation or promote (bilarian)  Papery time deposition and amortisation or promote (bilarian)  Total deposition and amortisation or promote (bilarian)  Papery time deposition (bilarian)  Total deposition and amortisation or promote (bilarian)  Papery time deposition (bilarian)  Papery time depo	
Wages and salaries Social accounty contributions A years and Social Soci	
Social scoutly contributions Other stortion employee benefits A parts and M S 199 Commynates Total stort imm employee benefits experied Pear employment benefit sources (clinical contribution plans Pear employment benefit sources (clinical contribution plans Pear employment benefit sources (clinical contribution plans Total post employment benefit sources (clinical contribution plans Pear employment benefit sources (clinical contribution plans Total post employment benefit sources (clinical contribution plans Total post employment benefit sources pears in profit or loss Tarmasidor benefits septeme in profit or loss Tarmasidor benefits septeme Pear employment benefit sources A part of the original plans of the pl	
Does another memployee benefits opening Total short-form employee benefits opening Poel-employment bounds opening in profit or loss plantared Poel-employment bounds opening in profit or loss (activated bounds) Total pool-employment bounds opening in profit or loss (activated bounds) Total pool-employment bounds opening Other fong-term employee benefits Express term manufactor benefit opening Other fong-term employee benefits Express term data beased payment transactions with employees Ryans on the State of	
Post-employment bounds reparate in profit or loss, libethand   Post-employment bounds reparate in profit or loss, offend domitted plans	
Post-employment benefit expense, defined contribution plans Post-employment benefit expense in profit of loss. A summon cell Total post-employment benefit expense in profit of loss. A summon cell Total post-employment benefit expense in profit of loss. A summon cell Expense from share based payment invasiacions with employees A summon cell Other employee openses Total amployee benefits expense Depreciation and amortisation and repairment loss (revertal of impairment loss) recognised in profit or loss Depreciation and amortisation and amortisation expense   A summon cell Depreciation and amortisation and manufaction with employment Total depreciation and amortisation expense   A summon cell A s	
Total pote-employment benefit expense in profit or loss Termination benefits expense Other long-term employee benefits Expense from hater-based payment transactions with employees A surse, and MS 19.17 Convergences A surse, an	
Termination benefits expense Other long-term employee benefits Expense from share-based payment transactions with employees A sense, cost Total employee benefits expense Depreciation and amortisation expense glastrangl Depreciation and amortisation expense glastrangl Depreciation and amortisation expense glastrangl Depreciation and amortisation expense Amortisation paymen Amortisation expense Impairment loss (reversal of impairment loss) recognised in profit or loss Inpairment loss (reversal of impairment loss) recognised in profit or loss Inpairment loss (reversal of impairment loss) recognised in profit or loss Inpairment loss (reversal of impairment loss) recognised in profit or loss Inpairment loss (reversal of impairment loss) recognised in profit or loss Interview of lo	
Cher long-term employee benefits Expense from hater-based payment transactions with employees  Cher employee expense  Total employee bunefits expense for the properties of th	
Expense from share-based payment fransactions with employees Other employee expenses Total employee benefits expense Deprociation, amortisation and impairment loss (reversal of impairment loss) recognised in profit or loss Deprociation and amortisation expense [abstract] Deprociation expenses Amortisation expenses Amortisation expenses Amortisation expenses Total depraciation and amortisation expenses [abstract]  Total depraciation and amortisation expenses Amortisation expenses Total depraciation and amortisation expenses Amortisation expenses Total depraciation and amortisation and minimized to a profit or loss Asserting to the profit of the profit or loss Asserting to the profit or loss Asserting to the profit or loss Total depraciation and amortisation and minimized to a profit or loss Total depraciation and amortisation and minimized to a profit or loss Asserting to the profit or loss Total depraciation and minimized to a profit or loss Asserting to the profit or loss Asserting to the profit or loss Total depraciation and impairment loss (reversal of impairment loss) (reversal of impairment los	
Depreciation, amortisation and impairment loss (reversal of impairment loss) recognised in profit or loss labitarizal.  Depreciation, amortisation supenses (abstract)  Depreciation are an amortisation expenses  A susset, salet  Total depreciation amortisation expenses  Impairment loss (reversal of impairment loss) recognised in profit or loss  Total depreciation amortisation expenses  Impairment loss (reversal of impairment loss) recognised in profit or loss  Total depreciation, amortisation and impairment loss) recognised in profit or loss  Total depreciation, amortisation and impairment loss (reversal of impairment loss) (reve	
Total deprocessor and impairment loss (reversal of impairment loss) recognised in profit or loss [labstract]  Depreciation and amortisation expense  Properly tax expense  Properly tax expense  Properly tax expense  Properly tax expense  Amortisation of expenses by mature to their function [lest block]  Declosure of attribution of expenses by nature to their function [lest block]  Declosure of attribution of expenses by nature to their function [last]  Ambition of expenses by nature to their function [last]  Ambition of expenses by nature to their function [last]  Depreciation expense  Amortisation expense  Amortisation expense and amortisation expense (labstract)  Declosure of attribution of expenses by nature to their function [last]  Ambition of expenses by nature to their function [last]  Ambition of expenses by nature to their function [last]  Ambition of expenses by nature to their function [last]  Ambition of expenses by nature to their function [last]  Ambition of expenses by nature to their function [last]  Ambition of expenses by nature to their function [last]  Ambition of expenses by nature to their function [last]  Ambition of expenses by nature to their function [last]  Ambition of expenses by nature to their function [last]  Ambition of expenses by nature to their function [last]  Ambition of expenses by nature to their function [last]  Ambition of expenses by nature to their function [last]  Ambition of expenses by nature to their function [last]  Ambition of expenses by nature to their function [last]  Ambition of expenses by nature to their function [last]  Ambition of expenses by nature to their function [last and their total expenses [lastract]  Ambition of expenses by	
Indicators of an amortisation expense (abstract) Depreciation expense Amortisation expense Interpretation, amortisation expenses Amortisation expenses Amortisation expenses Amortisation of expenses by nature to their function (lext block) Disclosure of attribution of expenses by nature to their function (lext) Disclosure of attribution of expenses by nature to their function (lext) Authorition of expense	
Depreciation expense Amortisation expense Amortisation expense Total depreciation and amortisation expense  Total depreciation and amortisation expense Impairment loss (reversal of impairment loss) recognised in profit or loss Impairment loss (reversal of impairment loss) recognised in profit or loss Total depreciation, amortisation and impairment loss (reversal of impairment loss) recognised in profit or loss Tax expense other than income tax expense Properly tax expenses by nature to their function [last block] Properly tax expenses by nature to their function [last block] Properly tax expenses by nature to their function [last tax expenses by nature to their f	
Amortisation expense  Total depreciation and amortisation expense  Impairment loss (reversal of impairment loss) recognised in profit or loss  Total depreciation, amortisation and impairment loss (reversal of impairment loss) recognised in profit or loss  Tax expense other than income tax expense  Property tax expense  Property tax expense  Property tax expense  Total depreciation and amortisation of the representation of expenses by nature to their function (less block)  Disclosure of attribution of expenses by nature to their function (less block)  Disclosure of attribution of expenses by nature to their function (less block)  Attribution of expenses by nature to their function (less block)  Attribution of expenses by nature to their function (less)  Attribution of expenses by nature to their function (less)  Cost of sales (member)  Belociator of attribution of expenses by nature to their function (less)  Cost of sales (member)  Belociator of attribution of expenses by nature to their function (less)  Anortisation expenses  Anortisation expenses by nature to their function (less)  Anortisation expenses by nature to their function (less)  Anortisation expenses by nature to their function (less)  Anortisation expenses by nature to their function (less less by function (lenember)  Depreciation expenses  Anortisation expenses by nature to their function (line lems)  Depreciation expenses by nature to their function (line lems)  Anortisation expenses by nature to their function (line lems)  Anortisation expenses by nature to their function (line lems)  Anortisation expenses by nature to their function (line lems)  Anortisation expenses by nature to their function (line lems)  Anortisation expenses by nature to their function (line lems)  Anortisation expenses by nature to their function (line lems)  Anortisation expenses by nature to their function (line lems)  A	
Total depreciation and amortisation expense  Impairment loss (reversal of impairment loss) recognised in profit or loss  Total depreciation, amortisation and impairment loss (reversal of impairment loss) recognised in profit or loss  Total depreciation, amortisation and impairment loss (reversal of impairment loss) recognised in profit or loss  Tax expense other than income tax expense  Property tax expenses  Total expenses  A sursion, aste  A sursion, ast  A sursion,	
Total depreciation and amortisation expense  Impairment loss (reversal of impairment loss) recognised in profit or loss  Total depreciation, amortisation and impairment loss (reversal of impairment loss) recognised in profit or loss  Tax expense other than income tax expense  Property tax expense  Property tax expense  Property tax expense  Property tax expense  Total depreciation, amortisation and impairment loss (reversal of impairment loss) recognised in profit or loss  Tax expense other than income tax expense  Property tax expense  Property tax expense  Property tax expense  Property tax expense  Total expenses, by nature  Total expenses by nature to their function (text block)  Disclosure of attribution of expenses by nature to their function (abstract)  Disclosure of attribution of expenses by nature to their function (text)  Disclosure of attribution of expenses by nature to their function (text)  Attribution of expenses by nature to their function (text)  Attribution of expenses by nature to their function (text)  Cost of sates (member)  Believe of attribution of expenses by nature to their function [text)  Properties of attribution of expenses by nature to their function (text)  Attribution of expenses by nature to their function (text)  Attribution of expenses by nature to their function (text)  Attribution of expenses by nature to their function (text)  Attribution of expenses by nature to their function (text)  Attribution of expenses by nature to their function (text)  Attribution of expenses by nature to their function (text)  Attribution of expenses by nature to their function (text)  Attribution of expenses by nature to their function (text)  Attribution of expenses by nature to their function (text)  Attribution of expenses by nature to their function (text)  Attribution of expenses by nature to their function (text)  Attribution of expenses by nature to their function (text)  Attribution of expenses by nature to their function (text)  Attribution of expenses by nature to their function (text)	
Impairment loss (reversal of impairment loss) recognised in profit or loss  Total depreciation, amortisation and impairment loss (reversal of impairment loss) recognised in profit or loss  Tax expense other than income tax expense Property tax expense Other expenses income, net of tax, exchange differences on translation of foreign operations and hedges of net investments in foreign operations of the expenses on translation of foreign operations and hedges of net investments in foreign operations of the expenses on translation of foreign operations and hedges of net investments in foreign operations on translation of the expenses on translation of foreign operations and hedges of net investments in foreign operations on translation of the expenses on translation of foreign operations and hedges of net investments in foreign operations on translation of foreign operations and hedges of net investments in foreign operations on translation of foreign oper	
Total depreciation, amortisation and impairment loss (reversal of impairment loss) recognised in profit or loss  Tax expense other than income tax expense Property tax expense Other expenses by nature to their function [text block] Disclosure of attribution of expenses by nature to their function [abstract] Disclosure of attribution of expenses by nature to their function [table] Attribution of expenses by nature to their function [table] Attribution of expenses by nature to their function [table] Attribution of expenses by nature to their function [table] Attribution of expenses by nature to their function [table] Attribution of expenses by nature to their function [table] Attribution of expenses by nature to their function [table] Attribution of expenses by nature to their function [table] Attribution of expenses by nature to their function [table] Attribution of expenses by nature to their function [table] Attribution of expenses by nature to their function [table] Attribution of expenses by nature to their function [table] Attribution of expenses by nature to their function [table] Attribution of expenses by nature to their function [table] Attribution of expenses by nature to their function [table] Attribution of expenses by nature to their function [table] Attribution of expenses by nature to their function [table] Attribution of expenses by nature to their function [table] Attribution expenses Amortisation expense [abstract] Attribution expenses [	
Tax expense other than income tax expense Property tax expense Total expenses, by nature Disclosure of attribution of expenses by nature to their function [abstract] Disclosure of attribution of expenses by nature to their function [abstract] Disclosure of attribution of expenses by nature to their function [abstract] Disclosure of attribution of expenses by nature to their function [abstract] Disclosure of attribution of expenses by nature to their function [abstract] Disclosure of attribution of expenses by nature to their function [abstract] Disclosure of attribution of expenses by nature to their function [abstract] Disclosure of attribution of expenses by nature to their function [abstract] Disclosure of attribution of expenses by nature to their function [abstract]  Cost of sales [member]  Selling, general and administrative expense [member]  Disclosure of attribution of expenses by nature to their function [ine items] Disclosure of attribution of expenses by nature to their function [ine items]  Despeciation expenses  Amortisation expense  Amortisation expense  Amortisation expense  Amortisation expense  Authorisation expense  Autho	
Property tax expense Other expenses Total expenses, by nature Disclosure of attribution of expenses by nature to their function [abstract] Disclosure of attribution of expenses by nature to their function [abstract] Disclosure of attribution of expenses by nature to their function [abstract] Disclosure of attribution of expenses by nature to their function [abstract] Disclosure of attribution of expenses by nature to their function [abstract] Disclosure of attribution of expenses by nature to their function [abstract] Disclosure of attribution of expenses by nature to their function [abstract] Disclosure of attribution of expenses by nature to their function [abstract] Disclosure of attribution of expenses by nature to their function [abstract] Disclosure of attribution of expenses by nature to their function [abstract] Disclosure of attribution of expenses by nature to their function [abstract] Disclosure of attribution of expenses by nature to their function [abstract] Disclosure of attribution of expenses by nature to their function [abstract] Depreciation expense Depreciation expense Amortisation expense Amortisation expense Amortisation expenses Amortisation expenses Amortisation expenses Amortisation expenses Amortisation expenses Amortisation expenses Anotised on expense [abstract] Disclosure of attribution of expenses and expense [abstract] Disclosure of attribution of expenses by nature to their function [abstract] Disclosure of attribution of expenses by nature to their function [abstract] Disclosure of attribution of expenses by nature to their function [abstract] Disclosure of attribution of expenses by nature to their function [abstract] Disclosure of attribution of expenses by nature to their function [abstract] Disclosure of attribution of expenses by nature to their function [abstract] Disclosure of attribution of expenses by nature to their function [abstract] Disclosure of attribution of expenses by nature to their function [abstract]  Other comprehensive income, net of tax, exchange differenc	
Other expenses  Total expenses, by nature Disclosure of attribution of expenses by nature to their function [text block] Disclosure of attribution of expenses by nature to their function [abstract] Disclosure of attribution of expenses by nature to their function [abstract] Disclosure of attribution of expenses by nature to their function [abstract] Disclosure of attribution of expenses by nature to their function [abstract] Disclosure of attribution of expenses by nature to their function [abstract]  Attribution of expenses by nature to their function [abstract]  Line tems by function [member]  Cost of sales [member]  Selling, general and administrative expense [member] Disclosure of attribution of expenses by nature to their function [ine items] Depreciation and amortisation expense [abstract] Depreciation expense  Amortisation expense  Total depreciation and amortisation expense  Miscellaneous other comprehensive income [abstract] Increase (decrease) in accumulated deferred fax recognised in other comprehensive income due to change in lax rate Other comprehensive income, net of fax, exchange differences on translation of foreign operations and hedges of net investments in foreign operations  Other comprehensive income, net of fax, exchange differences on translation of foreign operations and hedges of net investments in foreign operations  Other comprehensive income, net of fax, exchange differences on translation of foreign operations and hedges of net investments in foreign operations of the comprehensive income, before fax, exchange differences on translation of foreign operations and hedges of net investments in foreign operations of the comprehensive income, before fax, exchange differences on translation of foreign operations and hedges of net investments in foreign operations  Other comprehensive income, before fax, exchange differences on translation of foreign operations and hedges of net investments in foreign operations  Other comprehensive income, before fax, exchange differences on translation o	
Total expenses by nature Disclosure of attribution of expenses by nature to their function [text block] Disclosure of attribution of expenses by nature to their function [abstract] Disclosure of attribution of expenses by nature to their function [abstract]  Attribution of expenses by nature to their function [abstract]  Line items by function [member]  Cost of sales [member]  Selling, general and administrative expense [member]  Disclosure of attribution of expenses by nature to their function [axis]  As 1.104 Common practice. IAS 1.112 Common practice.  IAS 1.104 Common practice. IAS 1.112 Common practice.  IAS 1.104 Common practice.  I	
Disclosure of attribution of expenses by nature to their function [table]  Airbution of expenses by	
Disclosure of attribution of expenses by nature to their function [table]  Attribution of expenses by nature to their function [axis]  Attribution of expenses by nature to their function [axis]  Axis AS 1.112 c Common practice. IAS 1.112 c Common practice.  As 1.104 common practice. IAS 1.112 c Common practice.  As 1.104 common practice. IAS 1.112 c Common practice.  As 1.104 common practice. IAS 1.112 c Common practice.  As 1.104 common practice. IAS 1.112 c Common practice.  As 1.104 common practice. IAS 1.112 c Common practice.  As 1.104 common practice. IAS 1.112 c Common practice.  As 1.104 common practice. IAS 1.112 c Common practice.  As 1.104 common practice. IAS 1.112 c Common practice.  As 1.104 common practice. IAS 1.112 c Common practice.  As 1.104 common practice. IAS 1.112 c Common practice.  As 1.104 common practice. IAS 1.112 c Common practice.  As 1.104 common practice.  As 1.104 common practice. IAS 1.112 c Common practice.  As 1.104 common practice. IAS 1.112 c Common practice.  As 1.104 common practice. IAS 1.112 c Common practice.  As 1.112 c Common pr	
Line items by function [member]  Cost of sales [member]  Selling, general and administrative expense [member]  Disclosure of attribution of expenses by nature to their function [line items]  Depreciation and amortisation expense [abstract]  Depreciation expense  Amortisation expense  A	
Cost of sales [member] Selling, general and administrative expense [member] Bisclosure of attribution of expenses by nature to their function [line items] Depreciation and amortisation expense [abstract]  Amortisation expense As 1.102 Common practice As 1.112 Common practice As 1.104 Common practice As 1.104 Common practice As 1.104 Common practice	
Selling, general and administrative expense [member]  Disclosure of attribution of expenses by nature to their function [line items]  Depreciation and amortisation expense [abstract]  Depreciation and amortisation expense  Ass 1.112 c Common practice  Amortisation expense  Ass 1.112 c Common practice  Ass 1.112 c Comm	
Disclosure of attribution of expenses by nature to their function [line items]  Depreciation and amortisation expense  Total depreciation and amortisation expense  Xduration, debti  FIRS 8.23 e Disclosure, IAS 1.102 Example, FIRS 8.28 e Disclosure, IAS 1.104 Disclosure, FIRS 8.28 e Disclosure, IAS 1.104 Disclosure, FIRS 8.28 e Disclosure, IAS 1.104 Disclosure FIRS 8.28 e Disclosure,	
Depreciation expense Amortisation expense As 1.112 c Common practice As 1.19 p Disclosure, IAS 1.104 Disclosure IFRS 8.28 e Disclosure, IAS 1.104 Disclosure IFRS 9.6.5.104 a Disclosure IFRS 9.6.5.104 a Disclosure IFRS 9.6.5.104 a Disclosure IFRS 9.6.5.104 a Disclosure IFRS 9.6.5.104 Disclosure IFRS	
Amortisation expense  Total depreciation and amortisation expense  X duration, debit  FIRS 8.28 e Diadoure, IFRS 1.102 Example, IFRS 8.28 e Diadoure, IFRS 1.2B13 d Diadoure  X duration, debit  IFRS 8.28 e Diadoure, IFRS 1.2B13 d Diadoure  IFRS 8.28 e Diadoure, IFRS 1.2B13 d Diadoure  X duration, debit  IFRS 8.28 e Diadoure, IFRS 1.2B13 d Diadoure  IFRS 8.2B e Diadoure, IFRS 1.2B13 d Diadoure  IFRS 8.2B e Diadoure, IFRS 1.2B13 d Diadoure  IFRS 8.2B e Diadoure, IFRS 9.6.5.13 a Diadoure  IFRS 9.8B e Diadoure, IFRS 9.6B e Diadoure  IFRS 9.8B e Diadoure, IFRS 9.6B e Diadoure  IFRS 9.8B e Diadoure, IFRS 9.8B e Diadoure  IFRS 9.8B e Diadoure, IFRS 9.8B e Diadoure  IFRS 9.8B e Diadoure, IFRS 9.8B e Diadoure  IFRS 9.8B e Di	
Total depreciation and amortisation expense  X duration, debit  As 1.99 Disclosure, IAS 1.104 Disclosure, IAS 1.104 Disclosure, IAS 1.104 Disclosure  IFRS 8.28 e Disclosure, IFRS 12.B13 d Disclosure  IFRS 8.2	
Miscellaneous other comprehensive income [abstract]  Increase (decrease) in accumulated deferred tax recognised in other comprehensive income due to change in tax rate Other comprehensive income, net of tax, exchange differences on translation of foreign operations and hedges of net investments in foreign operations Other comprehensive income, net of tax, exchange differences on translation of foreign operations Other comprehensive income, net of tax, exchange differences on translation of foreign operations  Aduration, oredit  As 1.7 Disclosure, IAS 1.104 Disclosure, IRS 1.2B3 d Disclosure  IFRS 8.28 e Disclosure, IRS 1.2B4 d Disclosure  IFRS 8.2B4 d Disclosure, IRS 1.2B4 d Disclosure  IFRS 9.6B4 d Disclosure, IRS 1.2B4 d Disclosure  IFRS 9.6B4 d Disclosure, IRS 1.2B4 d Dis	
Miscellaneous other comprehensive income [abstract] Increase (decrease) in accumulated deferred tax recognised in other comprehensive income due to change in tax rate Other comprehensive income, net of tax, exchange differences on translation of foreign operations and hedges of net investments in foreign operations Other comprehensive income, net of tax, exchange differences on translation of foreign operations Other comprehensive income, net of tax, exchange differences on translation of foreign operations Other comprehensive income, net of tax, exchange differences on translation of foreign operations Other comprehensive income, net of tax, exchange differences on translation of foreign operations and hedges of net investments in foreign operations Other comprehensive income, before tax, exchange differences on translation of foreign operations and hedges of net investments in foreign operations (abstract) Other comprehensive income, before tax, exchange differences on translation of foreign operations Other comprehensive income, before tax, exchange differences on translation of foreign operations Other comprehensive income, before tax, exchange differences on translation of foreign operations Other comprehensive income, before tax, exchange differences on translation of foreign operations  Other comprehensive income, before tax, exchange differences on translation of foreign operations  Other comprehensive income, before tax, exchange differences on translation of foreign operations  Other comprehensive income, before tax, exchange differences on translation of foreign operations  Other comprehensive income, before tax, exchange differences on translation of foreign operations  Other comprehensive income, before tax, exchange differences on translation of foreign operations  Other comprehensive income, before tax, exchange differences on translation of foreign operations  Other comprehensive income, before tax, exchange differences on translation of foreign operations  Other comprehensive income, before tax	
Increase (decrease) in accumulated deferred tax recognised in other comprehensive income, net of tax, exchange differences on translation of foreign operations and hedges of net investments in foreign operations and hedges of net investments in foreign operations  Other comprehensive income, net of tax, exchange differences on translation of foreign operations  Other comprehensive income, net of tax, exchange differences on translation of foreign operations  Other comprehensive income, net of tax, exchange differences on translation of foreign operations  Other comprehensive income, net of tax, exchange differences on translation of foreign operations and hedges of net investments in foreign operations  Other comprehensive income, before tax, exchange differences on translation of foreign operations and hedges of net investments in foreign operations (abstract)  Other comprehensive income, before tax, exchange differences on translation of foreign operations  Other comprehensive income, before tax, exchange differences on translation of foreign operations  Other comprehensive income, before tax, exchange differences on translation of foreign operations  Other comprehensive income, before tax, exchange differences on translation of foreign operations  Other comprehensive income, before tax, exchange differences on translation of foreign operations  Other comprehensive income, before tax, exchange differences on translation of foreign operations  X duration, credit  IAS 1.91 a Disclosure, IAS 1.91 a Disclosure  IAS 1.91 b Disclosure, IAS 1.91 b Disclosure  IAS 3.910 a Disclosure, IAS 1.91 b Disclosure  IAS 3.910 a Disclosure, IAS 9.91 b Disclosure	
Other comprehensive income, net of tax, exchange differences on translation of foreign operations and hedges of net investments in foreign operations (abstract)  Other comprehensive income, net of tax, exchange differences on translation of foreign operations  Other comprehensive income, net of tax, hedges of net investments in foreign operations  Other comprehensive income, net of tax, exchange differences on translation of foreign operations  Other comprehensive income, before tax, exchange differences on translation of foreign operations and hedges of net investments in foreign operations  Other comprehensive income, before tax, exchange differences on translation of foreign operations and hedges of net investments in foreign operations (abstract)  Other comprehensive income, before tax, exchange differences on translation of foreign operations  Other comprehensive income, before tax, exchange differences on translation of foreign operations  Other comprehensive income, before tax, exchange differences on translation of foreign operations  X duration, credit (AS 1.91 to Disclosure, IAS 1.91 to Disclosure, IAS 3.91	
hedges of net investments in foreign operations (abstract)  Other comprehensive income, net of tax, exchange differences on translation of foreign operations  Other comprehensive income, net of tax, hedges of net investments in foreign operations  Other comprehensive income, net of tax, exchange differences on translation of foreign operations and hedges of net investments in foreign operations  Other comprehensive income, before tax, exchange differences on translation of foreign operations and hedges of net investments in foreign operations (abstract)  Other comprehensive income, before tax, exchange differences on translation of foreign operations  Other comprehensive income, before tax, exchange differences on translation of foreign operations  Aturation, credit (AS 1.91 a Common practice)  AS 1.91 a Common practice  IAS 1.91 a Common practice  IAS 1.91 b Disclosure, IAS 1.91 b Disclosure, IAS 1.91 b Disclosure, IAS 1.91 b Disclosure, IAS 3.91 b D	
Other comprehensive income, net of tax, hedges of net investments in foreign operations  Other comprehensive income, net of tax, exchange differences on translation of foreign operations and hedges of net investments in foreign operations  Other comprehensive income, before tax, exchange differences on translation of foreign operations and hedges of net investments in foreign operations [abstract]  Other comprehensive income, before tax, exchange differences on translation of foreign operations  Other comprehensive income, before tax, exchange differences on translation of foreign operations  Other comprehensive income, before tax, exchange differences on translation of foreign operations  X duration, credit IAS 1.91 a Diaclosure, IAS 39.102 a Diaclosure, IAS 3	
Other comprehensive income, net of tax, exchange differences on translation of foreign operations  Other comprehensive income, net of tax, exchange differences on translation of foreign operations and hedges of net investments in foreign operations  Other comprehensive income, before tax, exchange differences on translation of foreign operations and hedges of net investments in foreign operations [abstract]  Other comprehensive income, before tax, exchange differences on translation of foreign operations  X duration, credit   IFRS 9.6.5.13 a Disclosure   IAS 1.91 b Disclosure   IAS 1.7 Disclosure   IAS 1.91 b Disclosure   IAS 3.9.102 a Disclosure   IAS 3.9.102	
Other comprehensive income, net of tax, exchange differences on translation of foreign operations and hedges of net investments in foreign operations.  Other comprehensive income, before tax, exchange differences on translation of foreign operations and hedges of net investments in foreign operations [abstract]  Other comprehensive income, before tax, exchange differences on translation of foreign operations  X duration, credit   AS 1.91 a Common practice    IAS 1.91 b Disclosure    IAS 3.9102 a Disclosure    IAS 3.9102 a Disclosure    IAS 3.9102 a Disclosure    IAS 1.91 b Disclosure    IAS 1.	
Other comprehensive income, before tax, exchange differences on translation of foreign operations and hedges of net investments in foreign operations [abstract] Other comprehensive income, before tax, exchange differences on translation of foreign operations  X duration, credit   IAS 1.7 Disclosure   IAS 1.91 b Disclosure   IAS 39.102 a Disclosure   IAS 39.102 a Disclosure   IAS 1.91 b D	
hedges of net investments in foreign operations [abstract] Other comprehensive income, before tax, exchange differences on translation of foreign operations Other comprehensive income, before tax, hedges of net investments in foreign operations  X duration, credit   AS 39.102 a Disclosure, IFRS 9.6.5.13 a Dis	
Other comprehensive income, before tax, hedges of net investments in foreign operations  X duration, credit IAS 39.102 a Disclosure, IFRS 9.6.5.13 a Disclosure, IFRS 9.6.	
Other comprehensive income, before tax, neeges of net investments in foreign operations  Advation, credit IAS 1.91 b Disclosure	
Other comprehensive income, before tax, exchange differences on translation of foreign operations and hedges of net investments in foreign operations  X duration, credit IAS 1.91 b Common practice	
Income tax relating to exchange differences on translation of foreign operations and hedges of net	
investments in foreign operations included in other comprehensive income [abstract]  Income tax relating to exchange differences on translation of foreign operations included in other  V IAS 100 IAS 13 91 ab	
comprehensive income Aduration, debit in 30 Disclosure In 3 1.30 Disclosure	
Income tax relating to hedges of net investments in foreign operations included in other comprehensive income  IAS 1.90 Disclosure, IAS 12.81 ab Disclosure	
Total income tax relating to exchange differences on translation of foreign operations and hedges of net investments in foreign operations included in other comprehensive income  X duration, debit IAS 1.2.81 ab Common practice. IAS 1.90 Common practice.	
Other comprehensive income, attributable to owners of parent  X duration, credit  AS 1.85 Common practice	
Other comprehensive income, attributable to non-controlling interests X duration, credit IAS 1.85 Common practice	
Other individually immaterial components of other comprehensive income, net of tax  X duration, credit  AS 1.85 Common practice  IAS 1.85 Common practice  IAS 1.85 Common practice	
Income tax relating to other individually immaterial components of other comprehensive income    Advantor, debt   IAS 1.85   Common practice   IAS 1.85   Common	
Share of profit (loss) of associates and joint ventures accounted for using equity method [abstract]	
Share of profit (loss) of associates accounted for using equity method  X duration, credit  Share of profit (loss) of joint ventures accounted for using equity method  X duration, credit  IAS 1.85 Common practice  IAS 1.85 Common practice	
Effective on first application of IFRS	
Total share of profit (loss) of associates and joint ventures accounted for using equity method X duration, credit 9 IFRS 4.39M b Disclosure, IAS 1.82 c Disclosure	
IFRS 8.28 e Disclosure IFRS 8.23 g Disclosure  Share of other comprehensive income of associates and joint ventures accounted for using equity method, net of	
tax [abstract]	
Share of other comprehensive income of associates and joint ventures accounted for using equity method that will not be reclassified to profit or loss, net of tax	
Share of other comprehensive income of associates and joint ventures accounted for using equity method	
that will be reclassified to profit or loss, net of tax	

			Additional AU Reference	
Label	Туре	IFRS reference	to IFRS elements	AU Reference
Total share of other comprehensive income of associates and joint ventures accounted for using equity	X duration, credit	Effective on first application of IFRS 9 IFRS 4.39M b Disclosure, IAS 1.91 a Disclosure,		
method, net of tax  Share of other comprehensive income of associates and joint ventures accounted for using equity method,		IFRS 12.B16 c Disclosure		
before tax [abstract]				
Share of other comprehensive income of associates and joint ventures accounted for using equity method that will not be reclassified to profit or loss, before tax	X <sub>duration, credit</sub>	IAS 1.82A Disclosure		
Share of other comprehensive income of associates and joint ventures accounted for using equity method that will be reclassified to profit or loss, before tax	X <sub>duration, credit</sub>	IAS 1.82A Disclosure		
Total share of other comprehensive income of associates and joint ventures accounted for using equity method, before tax	X duration, credit	Effective on first application of IFRS 9 IFRS 4.39M b Disclosure, IAS 1.91 b Disclosure		
Income tax relating to share of other comprehensive income of associates and joint ventures accounted for using		3 II 113 4.33 W D Disclosure, IA3 1.31 D Disclosure		
equity method [abstract] Income tax relating to share of other comprehensive income of associates and joint ventures accounted for	<b>v</b>	IAC 1 01		
using equity method that will not be reclassified to profit or loss Income tax relating to share of other comprehensive income of associates and joint ventures accounted for	X <sub>duration</sub> , debit	IAS 1.91 Disclosure		
using equity method that will be reclassified to profit or loss	X <sub>duration, debit</sub>	IAS 1.91 <sub>Disclosure</sub>		
Aggregated income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method	X <sub>duration</sub> , debit	IAS 1.90 <sub>Disclosure</sub>		
Income tax relating to components of other comprehensive income [abstract]	.,			
Income tax relating to components of other comprehensive income that will not be reclassified to profit or loss		IAS 1.91 Disclosure		
Income tax relating to components of other comprehensive income that will be reclassified to profit or loss  Aggregated income tax relating to components of other comprehensive income	X <sub>duration, debit</sub>	IAS 1.91 Disclosure IAS 1.90 Disclosure, IAS 12.81 ab Disclosure		
Comprehensive income, continuing and discontinued operations [abstract]  Comprehensive income from continuing operations	X duration, credit	IFRS 5.33 d Common practice		
Comprehensive income from discontinued operations  Comprehensive income from discontinued operations	X duration, credit	IFRS 5.33 d Common practice		
Total comprehensive income	X duration, credit	IFRS 12.B10 b <sub>Example</sub> , IFRS 1.24 b <sub>Disclosure</sub> , IFRS 1.32 a (ii) <sub>Disclosure</sub> , IFRS 12.B12 b (ix) <sub>Disclosure</sub> ,		
rotal comprehensive income	A duration, credit	IAS 1.106 a Disclosure, IAS 1.81A c Disclosure		
Comprehensive income attributable to owners of parent, continuing and discontinued operations [abstract]  Comprehensive income from continuing operations, attributable to owners of parent	X duration, credit	IFRS 5.33 d Common practice		
Comprehensive income from discontinued operations, attributable to owners of parent	X duration, credit	IFRS 5.33 d Common practice		
Total comprehensive income, attributable to owners of parent  Comprehensive income attributable to non-controlling interests, continuing and discontinued operations	X duration, credit	IAS 1.81B b (ii) Disclosure, IAS 1.106 a Disclosure		
[abstract]	V	IFD0 5 00 4		
Comprehensive income from continuing operations, attributable to non-controlling interests  Comprehensive income from discontinued operations, attributable to non-controlling interests	X duration, credit X duration, credit	IFRS 5.33 d Common practice		
Total comprehensive income, attributable to non-controlling interests	X duration, credit	IAS 1.81B b (i) Disclosure, IAS 1.106 a Disclosure		
[800300] Notes - Statement of cash flows, additional disclosures Statement of cash flows [abstract]				
Cash flows from (used in) operating activities [abstract]  Classes of cash payments from operating activities [abstract]				
Payments to suppliers for goods and services and to and on behalf of employees	X duration, credit	IAS 7.14 Common practice		
Payments for exploration and evaluation expenses  Adjustments for interest expense	X duration, credit	IAS 7.14 Common practice IAS 7.20 Common practice		
Adjustments for interest expense  Adjustments for interest income	X duration, debit	IAS 7.20 Common practice		
Adjustments for dividend income Adjustments for finance income	X duration, credit X duration, credit	IAS 7.20 Common practice IAS 7.20 Common practice		
Adjustments for finance income Adjustments for finance income (cost)	X duration, credit	IAS 7.20 Common practice		
Adjustments for deferred tax expense Adjustments to reconcile profit (loss) other than changes in working capital	X duration, debit	IAS 7.20 Common practice IAS 7.20 Common practice		
Adjustments to reconcile profit (loss) other than changes in working capital	X <sub>duration, debit</sub>	IAS 7 - A Statement of cash flows for an entity		
Cash flows from (used in) operations before changes in working capital	X <sub>duration</sub>	other than a financial institution Example, IAS 7.20 Common practice		
Increase (decrease) in working capital	X duration, credit	IAS 7.20 Common practice		
Adjustments for decrease (increase) in trade and other receivables  Adjustments for increase (decrease) in trade and other payables	X duration, debit	IAS 7.20 Common practice IAS 7.20 Common practice		
Adjustments for decrease (increase) in prepaid expenses	X duration, debit	IAS 7.20 Common practice		
Adjustments for decrease (increase) in accrued income including contract assets [abstract]  Adjustments for decrease (increase) in contract assets	X <sub>duration, debit</sub>	IAS 7.20 a Common practice		
Adjustments for decrease (increase) in accrued income other than contract assets	X duration, debit	IAS 7.20 a Common practice		
Total adjustments for decrease (increase) in accrued income including contract assets  Adjustments for increase (decrease) in deferred income including contract liabilities [abstract]	X <sub>duration</sub> , debit	IAS 7.20 a Common practice		
Adjustments for increase (decrease) in contract liabilities	X duration, debit	IAS 7.20 a Common practice		
Adjustments for increase (decrease) in deferred income other than contract liabilities  Total adjustments for increase (decrease) in deferred income including contract liabilities	X duration, debit	IAS 7.20 a Common practice IAS 7.20 a Common practice		
Adjustments for decrease (increase) in other assets	X <sub>duration, debit</sub>	IAS 7.20 Common practice		
Adjustments for increase (decrease) in other liabilities  Adjustments for decrease (increase) in other current assets	X duration, debit	IAS 7.20 Common practice IAS 7.20 Common practice		
Adjustments for increase (decrease) in other current liabilities	X duration, debit	IAS 7.20 Common practice		
Adjustments for increase (decrease) in employee benefit liabilities  Adjustments for decrease (increase) in loans and advances to customers	X <sub>duration, debit</sub>	IAS 7.20 Common practice IAS 7.20 Common practice		
Adjustments for decrease (increase) in loans and advances to banks	X <sub>duration, debit</sub>	IAS 7.20 Common practice		
Adjustments for increase (decrease) in deposits from customers  Adjustments for increase (decrease) in deposits from banks	X duration, debit	IAS 7.20 Common practice IAS 7.20 Common practice		
Adjustments for increase (decrease) in insurance, reinsurance and investment contract liabilities	X <sub>duration, debit</sub>	IAS 7.20 Common practice		
Adjustments for increase (decrease) in repurchase agreements and cash collateral on securities lent  Adjustments for decrease (increase) in reverse repurchase agreements and cash collateral on securities	X <sub>duration, debit</sub>	IAS 7.20 Common practice		
borrowed	X <sub>duration</sub> , debit	IAS 7.20 Common practice		
Adjustments for decrease (increase) in financial assets held for trading  Adjustments for increase (decrease) in financial liabilities held for trading	X duration, debit	IAS 7.20 Common practice IAS 7.20 Common practice		
Adjustments for decrease (increase) in derivative financial assets	X <sub>duration, debit</sub>	IAS 7.20 Common practice		
Adjustments for increase (decrease) in derivative financial liabilities  Adjustments for decrease (increase) in biological assets	X <sub>duration, debit</sub>	IAS 7.20 Common practice IAS 7.20 Common practice		
Adjustments for increase in other provisions arising from passage of time	X duration, debit	IAS 7.20 Common practice		
Adjustments for depreciation and amortisation expense and impairment loss (reversal of impairment loss) recognised in profit or loss	X <sub>duration, debit</sub>	IAS 7.20 Common practice		
Adjustments for amortisation expense Adjustments for depreciation expense	X <sub>duration, debit</sub>	IAS 7.20 Common practice IAS 7.20 Common practice		
Adjustments for impairment loss recognised in profit or loss, goodwill	X duration, debit	IAS 7.20 Common practice IAS 7.20 Common practice		
Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss, trade and other receivables	X <sub>duration, debit</sub>	IAS 7.20 Common practice		
Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss, inventories	X <sub>duration, debit</sub>	IAS 7.20 Common practice		
Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss, property, plant and equipment	X <sub>duration, debit</sub>	IAS 7.20 Common practice		
Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss, exploration and evaluation assets	X <sub>duration, debit</sub>	IAS 7.20 Common practice		
Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss, loans and	X <sub>duration, debit</sub>	IAS 7.20 Common practice		
advances Adjustments for gains (losses) on fair value adjustment, investment property	X <sub>duration, credit</sub>	IAS 7.20 Common practice		
Adjustments for gains (losses) on change in fair value loss costs to all historical acceptance	X duration, credit	IAS 7.20 Common practice		
Adjustments for gains (losses) on change in fair value less costs to sell, biological assets	X duration, credit	IAS 7.20 Common practice IAS 7.20 Common practice		
Adjustments for gains (losses) on change in fair value less costs to sell, biological assets Adjustments for gains (losses) on change in fair value of derivatives Adjustments for gain (loss) on disposals, property, plant and equipment	X duration, credit			
Adjustments for gains (losses) on change in fair value of derivatives Adjustments for gain (loss) on disposals, property, plant and equipment Adjustments for gain (loss) on disposal of investments in subsidiaries, joint ventures and associates	X <sub>duration, credit</sub>	IAS 7.20 Common practice		
Adjustments for gains (losses) on change in fair value of derivatives Adjustments for gain (loss) on disposals, property, plant and equipment		IAS 7.20 Common practice		
Adjustments for gains (losses) on change in fair value of derivatives  Adjustments for gain (loss) on disposals, property, plant and equipment  Adjustments for gain (loss) on disposal of investments in subsidiaries, joint ventures and associates  Adjustments for undistributed profits of investments accounted for using equity method  Income taxes paid, classified as operating activities  Income taxes refund, classified as operating activities	X duration, credit X duration, credit X duration, credit X duration, debit	IAS 7.20 Common practice IAS 7.35 Common practice IAS 7.35 Common practice		
Adjustments for gains (losses) on change in fair value of derivatives  Adjustments for gain (loss) on disposals, property, plant and equipment  Adjustments for gain (loss) on disposal of investments in subsidiaries, joint ventures and associates  Adjustments for undistributed profits of investments accounted for using equity method  Income taxes paid, classified as operating activities  Finance costs paid, classified as operating activities	X duration, credit X duration, credit X duration, credit X duration, credit X duration, debit X duration, credit	IAS 7.20 common practice IAS 7.35 common practice IAS 7.35 common practice IAS 7.31 common practice		
Adjustments for gains (losses) on change in fair value of derivatives  Adjustments for gain (loss) on disposals, property, plant and equipment  Adjustments for gain (loss) on disposal of investments in subsidiaries, joint ventures and associates  Adjustments for undistributed profits of investments accounted for using equity method  Income taxes paid, classified as operating activities  Income taxes refund, classified as operating activities  Finance costs paid, classified as operating activities  Finance income received, classified as operating activities  Cash flows from (used in) investing activities [abstract]	X duration, credit X duration, credit X duration, credit X duration, credit X duration, debit X duration, credit X duration, debit	IAS 7.20 common practice IAS 7.35 common practice IAS 7.35 common practice IAS 7.31 common practice IAS 7.31 common practice IAS 7.31 common practice		
Adjustments for gains (losses) on change in fair value of derivatives Adjustments for gain (loss) on disposals, property, plant and equipment Adjustments for gain (loss) on disposal of investments in subsidiaries, joint ventures and associates Adjustments for undistributed profits of investments accounted for using equity method Income taxes paid, classified as operating activities Income taxes refund, classified as operating activities Finance costs paid, classified as operating activities Finance income received, classified as operating activities Cash flows from (used in) investing activities [abstract] Cash flows from (used in) decrease (increase) in restricted cash and cash equivalents	X duration, credit X duration, credit X duration, credit X duration, debit	IAS 7.20 common practice IAS 7.35 common practice IAS 7.35 common practice IAS 7.31 common practice IAS 7.31 common practice IAS 7.31 common practice IAS 7.31 common practice		
Adjustments for gains (losses) on change in fair value of derivatives Adjustments for gain (loss) on disposals, property, plant and equipment Adjustments for gain (loss) on disposal of investments in subsidiaries, joint ventures and associates Adjustments for undistributed profits of investments accounted for using equity method Income taxes paid, classified as operating activities Income taxes refund, classified as operating activities Finance costs paid, classified as operating activities Finance income received, classified as operating activities Cash flows from (used in) investing activities [abstract]	X duration, credit X duration, credit X duration, credit X duration, credit X duration, debit X duration, credit X duration, debit	IAS 7.20 common practice IAS 7.35 common practice IAS 7.35 common practice IAS 7.31 common practice IAS 7.31 common practice IAS 7.31 common practice		

Label				
	Туре	IFRS reference	Additional AU Reference to IFRS elements	AU Reference
Purchase of interests in associates	X duration, credit	IAS 7.16 Common practice		
Proceeds from sales of interests in associates  Purchase of interests in investments accounted for using equity method	X duration, debit	IAS 7.16 Common practice IAS 7.16 Common practice		
Proceeds from sales of investments accounted for using equity method	X duration, debit	IAS 7.16 Common practice		
Cash advances and loans made to related parties	X duration, credit	IAS 7.16 Common practice		
Cash receipts from repayment of advances and loans made to related parties  Purchase of investment property	X duration, debit X duration, credit	IAS 7.16 Common practice IAS 7.16 Common practice		
Proceeds from sales of investment property	X duration, debit	IAS 7.16 Common practice		
Purchase of biological assets	X duration, credit	IAS 7.16 Common practice		
Proceeds from sales of biological assets  Purchase of exploration and evaluation assets	X duration, debit X duration, credit	IAS 7.16 Common practice IAS 7.16 Common practice		
Proceeds from disposal of exploration and evaluation assets	X <sub>duration, debit</sub>	IAS 7.16 Common practice		
Purchase of mining assets	X duration, credit	IAS 7.16 Common practice		
Proceeds from disposal of mining assets  Purchase of oil and gas assets	X duration, debit X duration, credit	IAS 7.16 Common practice IAS 7.16 Common practice		
Proceeds from disposal of oil and gas assets	X <sub>duration, debit</sub>	IAS 7.16 Common practice		
Proceeds from disposal of non-current assets or disposal groups classified as held for sale and discontinued operations	X <sub>duration, debit</sub>	IAS 7.16 Common practice		
Purchase of property, plant and equipment, intangible assets other than goodwill, investment property and	X duration, credit	IAS 7.16 Common practice		
other non-current assets  Proceeds from disposals of property, plant and equipment, intangible assets other than goodwill, investment				
property and other non-current assets	X duration, debit	IAS 7.16 Common practice		
Payments for development project expenditure  Cash flows used in exploration and development activities	X duration, credit	IAS 7.16 Common practice IAS 7.16 Common practice		
Purchase of investments other than investments accounted for using equity method	X duration, credit	IAS 7.16 Common practice		
Proceeds from sales of investments other than investments accounted for using equity method	X duration, debit	IAS 7.16 Common practice		
Purchase of financial instruments, classified as investing activities  Proceeds from sales or maturity of financial instruments, classified as investing activities	X duration, credit X duration, debit	IAS 7.16 Common practice IAS 7.16 Common practice		
Purchase of available-for-sale financial assets	X <sub>duration, credit</sub>	Expiry date 2023-01-01 IAS 7.16 Common practice		
Proceeds from disposal or maturity of available-for-sale financial assets	X <sub>duration, debit</sub>	Expiry date 2023-01-01 IAS 7.16 Common practice		
Cash flows from (used in) decrease (increase) in short-term deposits and investments  Inflows of cash from investing activities	X duration, debit X duration, debit	IAS 7.16 Common practice		
Outflows of cash from investing activities	X duration, debit	IAS 7.16 Common practice		
Cash flows from (used in) financing activities [abstract]	v			
Dividends paid to equity holders of parent, classified as financing activities  Dividends paid to non-controlling interests, classified as financing activities	X duration, credit	IAS 7.17 Common practice IAS 7.17 Common practice		
Proceeds from sale or issue of treasury shares	X <sub>duration, debit</sub>	IAS 7.17 Common practice		
Proceeds from exercise of options	X duration, debit	IAS 7.17 Common practice		
Proceeds from exercise of warrants Proceeds from issue of ordinary shares	X duration, debit X duration, debit	IAS 7.17 Common practice IAS 7.17 Common practice		
Proceeds from issue of preference shares	X <sub>duration, debit</sub>	IAS 7.17 Common practice		
Proceeds from non-current borrowings	X duration, debit	IAS 7.17 Common practice		
Repayments of non-current borrowings Proceeds from current borrowings	X duration, credit X duration, debit	IAS 7.17 Common practice		
Repayments of current borrowings	X <sub>duration, credit</sub>	IAS 7.17 Common practice		
Cash flows from (used in) increase (decrease) in current borrowings	X <sub>duration, debit</sub>	IAS 7.17 Common practice		
Cash advances and loans from related parties  Cash repayments of advances and loans from related parties	X duration, debit X duration, credit	IAS 7.17 Common practice IAS 7.17 Common practice		
Proceeds from issue of bonds, notes and debentures	X duration, debit	IAS 7.17 Common practice		
Repayments of bonds, notes and debentures  Payments for share issue costs	X duration, credit	IAS 7.17 Common practice IAS 7.17 Common practice		
Payments for debt issue costs	X duration, credit	IAS 7.17 Common practice		
Proceeds from contributions of non-controlling interests	X <sub>duration, debit</sub>	IAS 7.17 Common practice		
Proceeds from issue of subordinated liabilities  Repayments of subordinated liabilities	X duration, debit X duration, credit	IAS 7.17 Common practice IAS 7.17 Common practice		
ricpayments of subordinated habilities	ouration, credit	2 Common practice		
[800400] Notes - Statement of changes in equity, additional disclosures				
[800400] Notes - Statement of changes in equity, additional disclosures Statement of changes in equity [abstract]	line items	_		
[800400] Notes - Statement of changes in equity, additional disclosures	line items X duration, debit	IAS 1.106 d Common practice		
[800400] Notes - Statement of changes in equity, additional disclosures Statement of changes in equity [labstract] Statement of changes in equity [line items] Dividends recognised as distributions to owners of parent, relating to prior years Dividends recognised as distributions to owners of parent, relating to current year	X duration, debit	IAS 1.106 d Common practice		
[800400] Notes - Statement of changes in equity, additional disclosures Statement of changes in equity [labstract] Statement of changes in equity [line items] Dividends recognised as distributions to owners of parent, relating to prior years Dividends recognised as distributions to owners of parent, relating to current year Dividends recognised as distributions to owners of parent	X duration, debit X duration, debit X duration, debit	IAS 1.106 d <sub>Common practice</sub>		
[800400] Notes - Statement of changes in equity, additional disclosures Statement of changes in equity [labstract] Statement of changes in equity [line items] Dividends recognised as distributions to owners of parent, relating to prior years Dividends recognised as distributions to owners of parent, relating to current year	X duration, debit X duration, credit	IAS 1.106 d Common practice		
[800400] Notes - Statement of changes in equity, additional disclosures  Statement of changes in equity [labstract]  Statement of changes in equity [line items]  Dividends recognised as distributions to owners of parent, relating to prior years  Dividends recognised as distributions to owners of parent, relating to current year  Dividends recognised as distributions to owners of parent  Dividends recognised as distributions to non-controlling interests  Increase (decrease) through change in equity of subsidiaries, equity  Increase (decrease) through change in equity of subsidiaries, equity	X duration, debit X duration, credit X duration, credit X duration, credit	IAS 1.106 d Common practice		
[800400] Notes - Statement of changes in equity, additional disclosures  Statement of changes in equity [labstract]  Statement of changes in equity [line items]  Dividends recognised as distributions to owners of parent, relating to prior years  Dividends recognised as distributions to owners of parent, relating to current year  Dividends recognised as distributions to owners of parent  Dividends recognised as distributions to owners of parent  Dividends recognised as distributions to non-controlling interests  Increase (decrease) through change in equity of subsidiaries, equity  Increase (decrease) through acquisition of subsidiary, equity  Increase (decrease) through acquisition of subsidiary, equity	X duration, debit X duration, debit X duration, debit X duration, debit X duration, cedit X duration, credit X duration, credit X duration, credit X duration, credit	AS 1.106 d   Common practice     AS 1.106 d   Common practice		
[600400] Notes - Statement of changes in equity, additional disclosures  Statement of changes in equity [labstract]  Statement of changes in equity [line items]  Dividends recognised as distributions to owners of parent, relating to prior years  Dividends recognised as distributions to owners of parent, relating to current year  Dividends recognised as distributions to owners of parent  Dividends recognised as distributions to non-controlling interests  Increase (decrease) through change in equity of subsidiaries, equity  Increase (decrease) through acquisition of subsidiary, equity  Increase (decrease) through disposal of subsidiary, equity  Increase (decrease) through transfer between revaluation surplus and retained earnings, equity  Increase (decrease) through transfer to statutory reserve, equity	X duration, debit X duration, credit X duration, credit X duration, credit	IAS 1.106 d Common practice		
[800400] Notes - Statement of changes in equity, additional disclosures  Statement of changes in equity [labstract]  Statement of changes in equity [labstract]  Dividends recognised as distributions to owners of parent, relating to prior years  Dividends recognised as distributions to owners of parent, relating to current year  Dividends recognised as distributions to owners of parent  Dividends recognised as distributions to non-controlling interests  Increase (decrease) through change in equity of subsidiaries, equity  Increase (decrease) through acquisition of subsidiary, equity  Increase (decrease) through disposal of subsidiary, equity  Increase (decrease) through transfer between revaluation surplus and retained earnings, equity  Increase (decrease) through appropriation of retained earnings, equity	X duration, debit X duration, debit X duration, debit X duration, debit X duration, credit	IAS 1.106 d Common practice		
[600400] Notes - Statement of changes in equity, additional disclosures  Statement of changes in equity [labstract]  Statement of changes in equity [line items]  Dividends recognised as distributions to owners of parent, relating to prior years  Dividends recognised as distributions to owners of parent, relating to current year  Dividends recognised as distributions to owners of parent  Dividends recognised as distributions to owners of parent  Dividends recognised as distributions to non-controlling interests  Increase (decrease) through change in equity of subsidiaries, equity  Increase (decrease) through disposal of subsidiary, equity  Increase (decrease) through transfer between revaluation surplus and retained earnings, equity  Increase (decrease) through transfer to statutory reserve, equity  Increase (decrease) through appropriation of retained earnings, equity  Increase (decrease) through exercise of options, equity	X duration, debit X duration, debit X duration, debit X duration, debit X duration, credit	IAS 1.106 d common practice		
[800400] Notes - Statement of changes in equity, additional disclosures  Statement of changes in equity [labstract]  Statement of changes in equity [labstract]  Dividends recognised as distributions to owners of parent, relating to prior years  Dividends recognised as distributions to owners of parent, relating to current year  Dividends recognised as distributions to owners of parent  Dividends recognised as distributions to non-controlling interests  Increase (decrease) through change in equity of subsidiaries, equity  Increase (decrease) through acquisition of subsidiary, equity  Increase (decrease) through disposal of subsidiary, equity  Increase (decrease) through transfer between revaluation surplus and retained earnings, equity  Increase (decrease) through appropriation of retained earnings, equity	X duration, debit X duration, debit X duration, debit X duration, debit X duration, credit	IAS 1.106 d Common practice		
[600400] Notes - Statement of changes in equity, additional disclosures  Statement of changes in equity [labstract]  Statement of changes in equity [labstract]  Dividends recognised as distributions to owners of parent, relating to prior years  Dividends recognised as distributions to owners of parent, relating to current year  Dividends recognised as distributions to owners of parent  Dividends recognised as distributions to owners of parent  Dividends recognised as distributions to non-controlling interests  Increase (decrease) through change in equity of subsidiaries, equity  Increase (decrease) through acquisition of subsidiary, equity  Increase (decrease) through transfer between revaluation surplus and retained earnings, equity  Increase (decrease) through transfer to statutory reserve, equity  Increase (decrease) through appropriation of retained earnings, equity  Increase (decrease) through exercise of options, equity  Increase (decrease) through exercise of warrants, equity  Increase (decrease) through exercise of warrants, equity  Increase (decrease) through exercise of options, equity	X duration, debit X duration, credit	AS 1.106 d Common practice		
[800400] Notes - Statement of changes in equity, additional disclosures  Statement of changes in equity [labstract]  Statement of changes in equity [labstract]  Statement of changes in equity [line items]  Dividends recognised as distributions to owners of parent, relating to prior years  Dividends recognised as distributions to owners of parent  Dividends recognised as distributions to owners of parent  Dividends recognised as distributions to non-controlling interests  Increase (decrease) through change in equity of subsidiaries, equity  Increase (decrease) through adjustition of subsidiary, equity  Increase (decrease) through transfer between revaluation surplus and retained earnings, equity  Increase (decrease) through transfer to statutory reserve, equity  Increase (decrease) through papropriation of retained earnings, equity  Increase (decrease) through exercise of options, equity  Increase (decrease) through exercise of options, equity  Increase (decrease) through conversion of convertible instruments, equity  Increase (decrease) through conversion of convertible instruments, equity	X duration, debit X duration, credit	IAS 1.106 d Common practice		
E00400  Notes - Statement of changes in equity, additional disclosures   Statement of changes in equity [labstract]   Statement of changes in equity [labstract]   Statement of changes in equity [line items]   Dividends recognised as distributions to owners of parent, relating to prior years   Dividends recognised as distributions to owners of parent     Dividends recognised as distributions to owners of parent     Dividends recognised as distributions to non-controlling interests     Increase (decrease) through change in equity of subsidiaries, equity     Increase (decrease) through aquisition of subsidiary, equity     Increase (decrease) through disposal of subsidiary, equity     Increase (decrease) through transfer between revaluation surplus and retained earnings, equity     Increase (decrease) through appropriation of retained earnings, equity     Increase (decrease) through parporpiation of retained earnings, equity     Increase (decrease) through exercise of options, equity     Increase (decrease) through exercise of ownerants, equity     Increase (decrease) through conversion of convertible instruments, equity     Increase (decrease) through tax on share-based payment transactions, equity     Increase (decrease) through tax on share-based payment transactions, equity     Increase (decrease) through transactions with owners, equity     Purchase of treasury shares	X duration, debit X duration, credit X duration, debit	AS 1.106 d   Common practice		
B00400  Notes - Statement of changes in equity, additional disclosures   Statement of changes in equity [lais items]   Statement of changes in equity [lais items]   Dividends recognised as distributions to owners of parent, relating to prior years   Dividends recognised as distributions to owners of parent, relating to current year   Dividends recognised as distributions to owners of parent     Dividends recognised as distributions to owners owners     Increase (decrease) through dange in equity of subsidiary, equity     Increase (decrease) through transfer to statutory reserve, equity     Increase (decrease) through parenties of options, equity     Increase (decrease) through exercise of options, equity     Increase (decrease) through conversion of convertible instruments, equity     Increase (decrease) through tax on share-based payment transactions, equity     Increase (decrease) through tax on share-based payment transactions, equity     Increase (decrease) through tax on share-based payment transactions, equity     Purchase of treasury shares     Sale or issue of treasury shares     Sale or issue of treasury shares	X duration, debit X duration, credit	IAS 1.106 d common practice		
Statement of changes in equity [abstract]   Statement of changes in equity [abstract]   Statement of changes in equity [abstract]   Statement of changes in equity [line items]   Dividends recognised as distributions to owners of parent, relating to prior years   Dividends recognised as distributions to owners of parent, relating to current year   Dividends recognised as distributions to owners of parent   Dividends recognised as distributions to owners of parent   Dividends recognised as distributions to non-controlling interests   Increase (decrease) through change in equity of subsidiaries, equity   Increase (decrease) through disposal of subsidiary, equity   Increase (decrease) through disposal of subsidiary, equity   Increase (decrease) through transfer between revaluation surplus and retained earnings, equity   Increase (decrease) through transfer to statutory reserve, equity   Increase (decrease) through appropriation of retained earnings, equity   Increase (decrease) through exercise of options, equity   Increase (decrease) through exercise of warrants, equity   Increase (decrease) through conversion of convertible instruments, equity   Increase (decrease) through tax on share-based payment transactions, equity   Increase (decrease) through transactions with owners, equity   Increase (decrease) through transactions with owners, equity   Increase (decrease) through transactions with owners, equity	X duration, debit X duration, credit X duration, debit	IAS 1.106 d common practice		
Statement of changes in equity (abstract)   Statement of changes in equity (labstract)   Statement of changes in equity (line items)   Dividends recognised as distributions to owners of parent, relating to prior years   Dividends recognised as distributions to owners of parent, relating to current year   Dividends recognised as distributions to owners of parent     Increase (decrease) through change in equity of subsidiary, equity     Increase (decrease) through transfer between revaluation surplus and retained earnings, equity     Increase (decrease) through parent transfer to statutory reserve, equity     Increase (decrease) through exercise of options, equity     Increase (decrease) through exercise of warrants, equity     Increase (decrease) through conversion of convertible instruments, equity     Increase (decrease) through tax on share-based payment transactions, equity     Increase (decrease) through tax on share-based payment transactions, equity     Purchase of treasury shares     Sale or issue of treasury shares     Cancellation of treasury shares     Cancellation of treasury shares     Reduction of issued capital     Share issue related cost	X duration, debit X duration, credit X duration, debit X duration, debit X duration, credit	IAS 1.106 d common practice		
Isou400  Notes - Statement of changes in equity, additional disclosures   Statement of changes in equity [line items]   Dividends recognised as distributions to owners of parent, relating to prior years   Dividends recognised as distributions to owners of parent, relating to current year   Dividends recognised as distributions to owners of parent, relating to current year   Dividends recognised as distributions to owners of parent   Dividends recognised as distributions to non-controlling interests   Increase (decrease) through acquisition of subsidiaries, equity   Increase (decrease) through disposal of subsidiary, equity   Increase (decrease) through thansfer between revaluation surplus and retained earnings, equity   Increase (decrease) through thansfer to statutory reserve, equity   Increase (decrease) through appropriation of retained earnings, equity   Increase (decrease) through exercise of options, equity   Increase (decrease) through exercise of options, equity   Increase (decrease) through conversion of convertible instruments, equity   Increase (decrease) through conversion of convertible instruments, equity   Increase (decrease) through transactions with owners, equity	X duration, debit X duration, credit	IAS 1.106 d common practice		
Statement of changes in equity (abstract)   Statement of changes in equity (labstract)   Statement of changes in equity (line items)   Dividends recognised as distributions to owners of parent, relating to prior years   Dividends recognised as distributions to owners of parent, relating to current year   Dividends recognised as distributions to owners of parent     Increase (decrease) through change in equity of subsidiary, equity     Increase (decrease) through transfer between revaluation surplus and retained earnings, equity     Increase (decrease) through parent transfer to statutory reserve, equity     Increase (decrease) through exercise of options, equity     Increase (decrease) through exercise of warrants, equity     Increase (decrease) through conversion of convertible instruments, equity     Increase (decrease) through tax on share-based payment transactions, equity     Increase (decrease) through tax on share-based payment transactions, equity     Purchase of treasury shares     Sale or issue of treasury shares     Cancellation of treasury shares     Cancellation of treasury shares     Reduction of issued capital     Share issue related cost	X duration, debit X duration, credit X duration, debit X duration, credit	AS 1.106 d common practice  IAS 1.106 d common practice		
Statement of changes in equity [abstract] Statement of changes in equity [abstract] Statement of changes in equity [line items] Dividends recognised as distributions to owners of parent, relating to prior years Dividends recognised as distributions to owners of parent, relating to current year Dividends recognised as distributions to owners of parent Dividends recognised as distributions to owners of parent Dividends recognised as distributions to non-controlling interests Increase (decrease) through acquisition of subsidiaries, equity Increase (decrease) through disposal of subsidiary, equity Increase (decrease) through disposal of subsidiary, equity Increase (decrease) through transfer between revaluation surplus and retained earnings, equity Increase (decrease) through appropriation of retained earnings, equity Increase (decrease) through appropriation of retained earnings, equity Increase (decrease) through exercise of options, equity Increase (decrease) through conversion of convertible instruments, equity Increase (decrease) through conversion of convertible instruments, equity Increase (decrease) through transactions with owners, equity Increase (decrease) through transactions of convertible instruments Decrease (increase) through transactions with owners, equity Increase (decrease) through transactions of convertible instruments Sale or issue of treasury shares Reduction of issued capital Share issue related cost Miscellaneous components of equity [abstract] Components of equity [axis] Equity [member]	X duration, debit X duration, credit X duration, debit	IAS 1.106 d common practice		
Statement of changes in equity [abstract]   Statement of changes in equity [line items]   Dividends recognised as distributions to owners of parent, relating to prior years   Dividends recognised as distributions to owners of parent, relating to current year   Dividends recognised as distributions to owners of parent, relating to current year   Dividends recognised as distributions to owners of parent   Dividends recognised as distributions to non-controlling interests   Increase (decrease) through change in equity of subsidiaries, equity   Increase (decrease) through disposal of subsidiary, equity   Increase (decrease) through transfer between revaluation surplus and retained earnings, equity   Increase (decrease) through transfer to statutory reserve, equity   Increase (decrease) through appropriation of retained earnings, equity   Increase (decrease) through exercise of options, equity   Increase (decrease) through exercise of owarrants, equity   Increase (decrease) through exercise of warrants, equity   Increase (decrease) through throu	X duration, debit X duration, credit X duration, debit X duration, credit X duration, debit	AS 1.106 d   Common practice		
Statement of changes in equity [abstract] Statement of changes in equity [abstract] Statement of changes in equity [line items] Dividends recognised as distributions to owners of parent, relating to prior years Dividends recognised as distributions to owners of parent, relating to current year Dividends recognised as distributions to owners of parent Dividends recognised as distributions to owners of parent Dividends recognised as distributions to non-controlling interests Increase (decrease) through acquisition of subsidiaries, equity Increase (decrease) through disposal of subsidiary, equity Increase (decrease) through disposal of subsidiary, equity Increase (decrease) through transfer between revaluation surplus and retained earnings, equity Increase (decrease) through appropriation of retained earnings, equity Increase (decrease) through appropriation of retained earnings, equity Increase (decrease) through exercise of options, equity Increase (decrease) through conversion of convertible instruments, equity Increase (decrease) through conversion of convertible instruments, equity Increase (decrease) through transactions with owners, equity Increase (decrease) through transactions of convertible instruments Decrease (increase) through transactions with owners, equity Increase (decrease) through transactions of convertible instruments Sale or issue of treasury shares Reduction of issued capital Share issue related cost Miscellaneous components of equity [abstract] Components of equity [axis] Equity [member]	X duration, debit X duration, credit X duration, debit	IAS 1.106 d common practice IAS 1.108 common practice		
Statement of changes in equity [abstract]   Statement of changes in equity [line items]   Dividends recognised as distributions to owners of parent, relating to prior years   Dividends recognised as distributions to owners of parent, relating to current year   Dividends recognised as distributions to owners of parent, relating to current year   Dividends recognised as distributions to owners of parent   Dividends recognised as distributions to non-controlling interests   Increase (decrease) through caquisition of subsidiaris, equity   Increase (decrease) through disposal of subsidiary, equity   Increase (decrease) through disposal of subsidiary, equity   Increase (decrease) through transfer between revaluation surplus and retained earnings, equity   Increase (decrease) through parpopriation of retained earnings, equity   Increase (decrease) through parpopriation of retained earnings, equity   Increase (decrease) through exercise of options, equity   Increase (decrease) through exercise of warrants, equity   Increase (decrease) through conversion of convertible instruments, equity   Increase (decrease) through through through through exercise of warrants, equity   Increase (decrease) through through through through exercise of parent transactions, equity   Increase (decrease) through thro	X duration, debit X duration, credit X duration, debit X duration, debit	AS 1.106 d   Common practice		
Statement of changes in equity [abstract]   Statement of changes in equity [line items]   Dividends recognised as distributions to owners of parent, relating to prior years   Dividends recognised as distributions to owners of parent, relating to current year   Dividends recognised as distributions to owners of parent, relating to current year   Dividends recognised as distributions to owners of parent   Dividends recognised as distributions to owners of parent   Dividends recognised as distributions to owners of parent   Dividends recognised as distributions to non-controlling interests   Increase (decrease) through change in equity of subsidiaries, equity   Increase (decrease) through disposal of subsidiary, equity   Increase (decrease) through disposal of subsidiary, equity   Increase (decrease) through transfer to statutory reserve, equity   Increase (decrease) through appropriation of retained earnings, equity   Increase (decrease) through exercise of options, equity   Increase (decrease) through exercise of owarrants, equity   Increase (decrease) through conversion of convertible instruments, equity   Increase (decrease) through tax on share-based payment transactions, equity   Increase (decrease) through tax on share-based payment transactions, equity   Increase (decrease) through tax on share-based payment transactions, equity   Increase (decrease) through tax on share-based payment transactions, equity   Increase of treasury shares   Sale or issue of treasury shares   Sale or issue of treasury shares   Sale or issue of treasury shares   Reduction of issued capital   Share issue related cost     Miscellaneous components of equity (abstract)     Components of equity (axis)     Equity [member]     Statutory reserve [member]     Capital reserve [member]     Additional paid-in capital [member]     Capital reserve [member]	X duration, debit X duration, credit X duration, debit X duration, debit X duration, credit X duration, credit X duration, debit X duration, credit X duration, credit X duration, credit X duration, debit	AS 1.106 d		
Statement of changes in equity [abstract]   Statement of changes in equity [line items]   Dividends recognised as distributions to owners of parent, relating to prior years   Dividends recognised as distributions to owners of parent, relating to current year   Dividends recognised as distributions to owners of parent, relating to current year   Dividends recognised as distributions to owners of parent   Dividends recognised as distributions to non-controlling interests   Increase (decrease) through caquisition of subsidiaris, equity   Increase (decrease) through disposal of subsidiary, equity   Increase (decrease) through disposal of subsidiary, equity   Increase (decrease) through transfer between revaluation surplus and retained earnings, equity   Increase (decrease) through parpopriation of retained earnings, equity   Increase (decrease) through parpopriation of retained earnings, equity   Increase (decrease) through exercise of options, equity   Increase (decrease) through exercise of warrants, equity   Increase (decrease) through conversion of convertible instruments, equity   Increase (decrease) through through through through exercise of warrants, equity   Increase (decrease) through through through through exercise of parent transactions, equity   Increase (decrease) through thro	X duration, debit X duration, credit X duration, debit X duration, debit	AS 1.106 d   Common practice		
Statement of changes in equity [abstract] Statement of changes in equity [line items] Dividends recognised as distributions to owners of parent, relating to prior years Dividends recognised as distributions to owners of parent, relating to current year Dividends recognised as distributions to owners of parent, relating to current year Dividends recognised as distributions to owners of parent Dividends recognised as distributions to owners of parent Dividends recognised as distributions to non-controlling interests Increase (decrease) through change in equity of subsidiaries, equity Increase (decrease) through acquisition of subsidiary, equity Increase (decrease) through tiaposal of subsidiary, equity Increase (decrease) through transfer between revaluation surplus and retained earnings, equity Increase (decrease) through transfer to statutory reserve, equity Increase (decrease) through severcise of options, equity Increase (decrease) through exercise of options, equity Increase (decrease) through exercise of options, equity Increase (decrease) through conversion of convertible instruments, equity Increase (decrease) through transactions with owners, equity Increase (decrease) transactions of the owners owners of the owners owners of the owners ow	X duration, debit X duration, credit X duration, debit	AS 1.106 d common practice		
Statement of changes in equity [abstract]   Statement of changes in equity [line items]   Dividends recognised as distributions to owners of parent, relating to prior years   Dividends recognised as distributions to owners of parent, relating to current year   Dividends recognised as distributions to owners of parent, relating to current year   Dividends recognised as distributions to owners of parent   Dividends recognised as distributions to owners of parent   Dividends recognised as distributions to non-controlling interests   Increase (decrease) through caquisition of subsidiaries, equity   Increase (decrease) through disposal of subsidiary, equity   Increase (decrease) through disposal of subsidiary, equity   Increase (decrease) through transfer between revaluation surplus and retained earnings, equity   Increase (decrease) through appropriation of retained earnings, equity   Increase (decrease) through appropriation of retained earnings, equity   Increase (decrease) through exercise of options, equity   Increase (decrease) through exercise of warrants, equity   Increase (decrease) through conversion of convertible instruments, equity   Increase (decrease) through tax on share-based payment transactions, equity   Increase (decrease) through tax on share-based payment transactions, equity   Increase (decrease) through tax on share-based payment transactions, equity   Increase (decrease) through tax on share-based payment transactions, equity   Increase (decrease) through tax on share-based payment transactions, equity   Increase (decrease) through tax on share-based payment transactions, equity   Increase (decrease) through tax on share-based payment transactions, equity   Increase (decrease) through tax on share-based payment transactions, equity   Increase (decrease) through tax on share-based payment transactions, equity   Increase (decrease) through tax on share-based payment transactions, equity   Increase (decrease) through tax on share-based payment transactions, equity   Increase (decrease) throug	X duration, debit X duration, credit X duration, debit X duration, credit X duration, debit	AS 1.106 d   Common practice		
Statement of changes in equity [abstract]   Dividends recognised as distributions to owners of parent, relating to prior years   Dividends recognised as distributions to owners of parent, relating to current year   Dividends recognised as distributions to owners of parent   Dividends recognised as distributions to owners of parent   Dividends recognised as distributions to owners of parent   Dividends recognised as distributions to non-controlling interests   Increase (decrease) through change in equity of subsidiaries, equity   Increase (decrease) through disposal of subsidiary, equity   Increase (decrease) through disposal of subsidiary, equity   Increase (decrease) through transfer to statutory reserve, equity   Increase (decrease) through transfer to statutory reserve, equity   Increase (decrease) through appropriation of retained earnings, equity   Increase (decrease) through exercise of options, equity   Increase (decrease) through exercise of warrants, equity   Increase (decrease) through conversion of convertible instruments, equity   Increase (decrease) through tax on share-based payment transactions, equity   Increase (decrease) through tax on share-based payment transactions, equity   Increase (decrease) through tax on share-based payment transactions, equity   Purchase of treasury shares   Sale or issue of treasury shares   Sale or issue of treasury shares   Cancellation of treasury shares   Reduction of issued capital     Share issue related cost     Miscellaneous components of equity [abstract]     Components of equity [avis]     Equity [member]     Reserve of equity component of convertible instruments [member]     Additional paid-in capital [member]     Retained earnings, excluding profit (loss) for reporting period [member]     Reserve of overlay approach [member]	X duration, debit X duration, credit X duration, debit	AS 1.106 d common practice		
Statement of changes in equity [abstract] Statement of changes in equity [line items] Dividends recognised as distributions to owners of parent, relating to prior years Dividends recognised as distributions to owners of parent, relating to current year Dividends recognised as distributions to owners of parent Dividends recognised as distributions to non-controlling interests Increase (decrease) through caquistion of subsidiary, equity Increase (decrease) through acquisition of subsidiary, equity Increase (decrease) through transfer to statutory reserve, equity Increase (decrease) through transfer to statutory reserve, equity Increase (decrease) through parpopriation of retained earnings, equity Increase (decrease) through appropriation of retained earnings, equity Increase (decrease) through exercise of options, equity Increase (decrease) through conversion of convertible instruments, equity Increase (decrease) through conversion of convertible instruments, equity Increase (decrease) through transactions with owners, equity Increase (decrease) transport of the survey of the sur	X duration, debit X duration, credit x duration, debit X duration, credit x duration, debit	AS 1.106 d common practice		
Statement of changes in equity [abstract] Statement of changes in equity [line items] Dividends recognised as distributions to owners of parent, relating to prior years Dividends recognised as distributions to owners of parent, relating to current year Dividends recognised as distributions to owners of parent Dividends recognised as distributions to owners of parent Dividends recognised as distributions to owners of parent Dividends recognised as distributions to non-controlling interests Increase (decrease) through acquisition of subsidiary, equity Increase (decrease) through acquisition of subsidiary, equity Increase (decrease) through subsidiary, equity Increase (decrease) through transfer between revaluation surplus and retained earnings, equity Increase (decrease) through propriation of retained earnings, equity Increase (decrease) through propriation of retained earnings, equity Increase (decrease) through exercise of warrants, equity Increase (decrease) through exercise of warrants, equity Increase (decrease) through exercise of warrants, equity Increase (decrease) through tan share-based payment transactions, equity Increase (decrease) through tan share-based payment transactions, equity Increase (decrease) through tansactions with owners, equity Purchase of treasury shares Cancellation of treasury shares Cancellation of treasury shares Reduction of issued capital Share issue related cost Miscellaneous components of equity [asis] Equity [member] Statutory reserve [member] Additional paid-in capital [member] Reserve of equity component of convertible instruments [member] Reserve of equity component of convertible instruments [member] Reserve (member) Reserve [member] Reserve of equity component of convertible instruments [member] Reserve of overlay approach [member] Reserve of overlay approach [member] Reserve of overlay approach [member] Disclosure of accounting judgements and estimates [text block]	X duration, debit X duration, credit X duration, debit	AS 1.106 d common practice     AS 1.108 common practice     AS 1.109 common practice		
Statement of changes in equity [abstract] Statement of changes in equity [line items] Dividends recognised as distributions to owners of parent, relating to prior years Dividends recognised as distributions to owners of parent, relating to current year Dividends recognised as distributions to owners of parent Dividends recognised as distributions to non-controlling interests Increase (decrease) through caquistion of subsidiary, equity Increase (decrease) through acquisition of subsidiary, equity Increase (decrease) through transfer between revaluation surplus and retained earnings, equity Increase (decrease) through transfer to statutory reserve, equity Increase (decrease) through appropriation of retained earnings, equity Increase (decrease) through appropriation of retained earnings, equity Increase (decrease) through exercise of options, equity Increase (decrease) through conversion of convertible instruments, equity Increase (decrease) through conversion of convertible instruments, equity Increase (decrease) through transactions with owners, equity Increase (decrease) transport of equity (apsure transactions, equity Increase (decrease) transport of equity (apsure transactions, equity Increase (decrease) transport of equity (apsure transac	X duration, debit X duration, credit x duration, debit X duration, credit x duration, debit	AS 1.106 d common practice     AS 1.108 common prac		
Statement of changes in equity [abstract] Statement of changes in equity [line items] Dividends recognised as distributions to owners of parent, relating to prior years Dividends recognised as distributions to owners of parent, relating to current year Dividends recognised as distributions to owners of parent Dividends recognised as distributions to owners of parent Dividends recognised as distributions to non-controlling interests Increase (decrease) through acquisition of subsidiary, equity Increase (decrease) through acquisition of subsidiary, equity Increase (decrease) through transfer to statutory reserve, equity Increase (decrease) through transfer to statutory reserve, equity Increase (decrease) through transfer to statutory reserve, equity Increase (decrease) through propriation of retained earnings, equity Increase (decrease) through exercise of options, equity Increase (decrease) through exercise of options, equity Increase (decrease) through exercise of options, equity Increase (decrease) through transfer to statutory reserve, equity Increase (decrease) through exercise of options, equity Increase (decrease) through tax on share-based payment transactions, equity Increase (increase) through tax on share-based payment transactions, equity Increase (increase) through transactions with owners, equity Increase of treasury shares Sale or issue of treasury shares Sale or issue of treasury shares Cancellation of treasury shares Reduction of issued capital Share issue related cost Miscellaneous components of equity [abstract] Components of equity [awis] Equity [member] Reserve of equity component of convertible instruments [member] Additional paid-in-capital [member] Retained earnings, excluding profit (loss) for reporting period [member] Retained earnings, excluding profit (loss) for reporting period [member] Retained earnings, excluding profit (loss) for reporting period [member] Miscellaneous other explanatory information [text block] Disclosure of accound the expenses and other liabilities [text block] D	X duration, debit X duration, credit x duration, debit X duration, credit x duration, debit	AS 1.106 d common practice		
Statement of changes in equity [abstract] Statement of changes in equity [line items] Dividends recognised as distributions to owners of parent, relating to prior years Dividends recognised as distributions to owners of parent, relating to current year Dividends recognised as distributions to owners of parent Dividends recognised as distributions to owners of parent Dividends recognised as distributions to owners of parent Dividends recognised as distributions to non-controlling interests Increase (decrease) through acquisition of subsidiary, equity Increase (decrease) through acquisition of subsidiary, equity Increase (decrease) through transfer between revaluation surplus and retained earnings, equity Increase (decrease) through transfer to statutory reserve, equity Increase (decrease) through appropriation of retained earnings, equity Increase (decrease) through appropriation of retained earnings, equity Increase (decrease) through exercise of options, equity Increase (decrease) through conversion of convertible instruments, equity Increase (decrease) through conversion of convertible instruments, equity Increase (decrease) through transactions with owners, equity Increase (increase) through transactions with owners, equity Increase (decrease) through transactions of convertible instruments Sale or issue of treasury shares Reduction of issued capital Share issue related cost Miscellaneous components of equity (abstract) Components of equity (amples) Equity (member) Additional paid-in capital (member) Reserve (equity component of convertible instruments (member) Retained earnings, profit (loss) for reporting period (member) Retained earnings, excluding profit (loss) for reporting period (member) Retained earnings, excluding profit (loss) for reporting period (member) Miscellaneous other explanatory information (text block) Disclo	X duration, debit X duration, credit x duration, debit X duration, credit x duration, debit	AS 1.106 d common practice     AS 1.108 common prac		
Statement of changes in equity [abstract]   Statement of changes in equity [abstract]   Statement of changes in equity [line liems]   Dividends recognised as distributions to owners of parent, relating to prior years   Dividends recognised as distributions to owners of parent     Dividends recognised as distributions to non-controlling interests     Increase (decrease) through change in equity of subsidiaries, equity     Increase (decrease) through disposal of subsidiary, equity     Increase (decrease) through disposal of subsidiary, equity     Increase (decrease) through transfer between revaluation surplus and retained earnings, equity     Increase (decrease) through appropriation of retained earnings, equity     Increase (decrease) through exercise of options, equity     Increase (decrease) through exercise of options, equity     Increase (decrease) through exercise of orwarrants, equity     Increase (decrease) through conversion of convertible instruments, equity     Increase (decrease) through conversion of convertible instruments, equity     Increase (increase) through transactions with owners, equity     Purchase of treasury shares     Sale or issue of treasury shares     Sale or issue of treasury shares     Gancellation of treasury shares     Reduction of issued capital     Share issue related cost     Miscellaneous components of equity [abstract]     Components of equity [axis]     Equity [member]     Reserve of equity component of convertible instruments [member]     Additional paid-in capital [member]     Reserve of overlay approach [member]     Reserve of overlay approach [member]     Miscellaneous other reserves [member]     Miscellaneous other reserves [member]     Miscellaneous other reserv	X duration, debit X duration, credit X duration, debit x duratio	AS 1.106 d common practice		
Statement of changes in equity [abstract]   Statement of changes in equity [line items]   Statement of changes in equity [line items]   Dividends recognised as distributions to owners of parent, relating to current year   Dividends recognised as distributions to owners of parent     Dividends recognised as distributions to owners of parent     Dividends recognised as distributions to owners of parent     Dividends recognised as distributions to non-controlling interests     Increase (decrease) through change in equity of subsidiaries, equity     Increase (decrease) through change in equity of subsidiary, equity     Increase (decrease) through transfer to stability, equity     Increase (decrease) through transfer to statutory reserve, equity     Increase (decrease) through transfer to statutory reserve, equity     Increase (decrease) through appropriation of retained earnings, equity     Increase (decrease) through exercise of options, equity     Increase (decrease) through exercise of options, equity     Increase (decrease) through conversion of convertible instruments, equity     Increase (decrease) through transactions of convertible instruments, equity     Increase (decrease) through tax on share-based payment transactions, equity     Increase (decrease) through transactions with owners, equity     Purchase of treasury shares     Sale or issue of treasury shares     Sale or issue of treasury shares     Reduction of issued capital     Share issue related cost     Miscellaneous components of equity [abstract]     Components of equity [ausis     Equity [member]     Additional paid-in capital [member]     Additional paid-in capital [member]     Retained earnings, excluding profit (loss) for reporting period [member]     Retained earnings, excluding profit (loss) for reporting period [member]     Reserve of overlay approacta [member]     Miscellaneous other reserves [member]     Disclosure of accounting judgements and estimates [text block]     Disclosure of auditors' remuneration [text block]     Disclosure of	X duration, debit X duration, credit X duration, debit x duration, deb	AS 1.106 d common practice     AS 1.108 common practice     AS 1.109 common		
Statement of changes in equity, additional disclosures  Statement of changes in equity [line items]  Dividends recognised as distributions to owners of parent, relating to prior years  Dividends recognised as distributions to owners of parent, relating to current year  Dividends recognised as distributions to owners of parent  Dividends recognised as distributions to non-controlling interests  Increase (decrease) through change in equity of subsidiary, equity  Increase (decrease) through change in equity of subsidiary, equity  Increase (decrease) through transfer be statutory reserve, equity  Increase (decrease) through transfer to statutory reserve, equity  Increase (decrease) through parporpiation of retained earnings, equity  Increase (decrease) through exercise of options, equity  Increase (decrease) through exercise of options, equity  Increase (decrease) through exercise of varrants, equity  Increase (decrease) through tax on share-based payment transactions, equity  Increase (decrease) through transactions with owners, equity  Purchase of treasury shares  Sale or issue of treasury shares  Cancellation of treasury shares  Cancellation of treasury shares  Cancellation of treasury shares  Capital redemption reserve [member]  Reserve (equity component of equity [abstract]  Components of equity [abstract]  Components of equity [abstract]  Capital reserve [member]  Retained earnings, excluding profit (loss) for reporting period [member]  Retained earnings, excluding profit (loss) for reporting period [member]  Retained earnings, excluding profit (loss) for reporting period [member]  Miscellane	X duration, debit X duration, credit X duration, debit x duratio	AS 1.106 d   Common practice     AS 1.108 common practice     AS 1.109 common practice		
Statement of changes in equity (abstract)	X duration, debit X duration, credit X duration, debit x duratio	AS 1.106 d   Common practice     AS 1.107 d   Common practice     AS 1.108 common practice     AS 1.109 common practice		
Statement of changes in equity (labstract) Statement of changes in equity (labstract) Statement of changes in equity (line items) Dividends recognised as distributions to owners of parent, relating to prior years Dividends recognised as distributions to owners of parent, relating to current year Dividends recognised as distributions to owners of parent Dividends recognised as distributions to non-controlling interests Increase (decrease) through change in equity of subsidiaries, equity Increase (decrease) through change in equity of subsidiary, equity Increase (decrease) through transfer between revaluation surplus and retained earnings, equity Increase (decrease) through transfer to statutory reserve, equity Increase (decrease) through exercise of options, equity Increase (decrease) through exercise of options, equity Increase (decrease) through exercise of warrants, equity Increase (decrease) through exercise of warrants, equity Increase (decrease) through exercise of warrants, equity Increase (decrease) through tax on share-based payment transactions, equity Increase (decrease) through tax on share-based payment transactions, equity Increase (decrease) through tax on share-based payment transactions, equity Increase of treasury shares Sale or issue of treasury shares Sale or issue of treasury shares Sale or issue of treasury shares Reduction of issued capital Share issue related cost Miscellaneous components of equity (abstract) Components of equity (axis) Equity (member) Reserve (member) Reserve (member) Reserve (member) Reserve of equity (axis) Feature (member) Reserve of equity (axis) Reserve of optimity component of convertible instruments (member) Reserve of overlay approach (member) Dis	X duration, debit X duration, credit X duration, debit x duratio	AS 1.106 d   Common practice		
Statement of changes in equity (labstard) Statement of changes in equity (labstard) Statement of changes in equity (line items) Dividends recognised as distributions to owners of parent, relating to prior years Dividends recognised as distributions to owners of parent, relating to current year Dividends recognised as distributions to owners of parent Dividends recognised as distributions to non-controlling interests Increase (decrease) through caquisition of subsidiary, equity Increase (decrease) through acquisition of subsidiary, equity Increase (decrease) through transfer between revaluation surplus and retained earnings, equity Increase (decrease) through transfer between revaluation surplus and retained earnings, equity Increase (decrease) through appropriation of retained earnings, equity Increase (decrease) through exercise of options, equity Increase (decrease) through exercise of warrants, equity Increase (decrease) through exercise of warrants, equity Increase (decrease) through exercise of warrants, equity Increase (decrease) through can only a service of warrants, equity Increase (decrease) through transactions with owners, equity Increase (decrease) through transactions with owners, equity Increase (increase) through transactions with owners, equity Increase (decrease) transpired transp	X duration, debit X duration, credit X duration, debit x duration, credit x	AS 1.106 d common practice		
Statement of changes in equity (labstard)	X duration, debit X duration, credit X duration, debit x duration	AS 1.106 d   Common practice		

				i
Label	Туре	IFRS reference	Additional AU Reference to IFRS elements	AU Reference
Disclosure of cash and bank balances at central banks [text block]	text block	IAS 1.10 e Common practice		
Disclosure of cash and cash equivalents [text block]	text block	IAS 1.10 e Common practice IAS 7 - Presentation of a statement of cash		
Disclosure of cash flow statement [text block]	text block	flows Disclosure		
Disclosure of changes in accounting policies [text block]  Disclosure of changes in accounting policies, accounting estimates and errors [text block]	text block text block	IAS 1.10 e Common practice IAS 8 - Accounting policies Disclosure		
Disclosure of collateral [text block]	text block	IAS 1.10 e Common practice		
Disclosure of claims and benefits paid [text block]	text block	IAS 1.10 e Common practice		
Disclosure of commitments [text block]  Disclosure of commitments and contingent liabilities [text block]	text block text block	IAS 1.10 e Common practice		
Disclosure of contingent liabilities [text block]	text block	IAS 37.86 Disclosure		
Disclosure of cost of sales [text block]	text block	IAS 1.10 e Common practice		
Disclosure of credit risk [text block]  Disclosure of debt instruments [text block]	text block text block	IFRS 7 - Credit risk Disclosure, IAS 1.10 e Common practic IAS 1.10 e Common practice	e	
Disclosure of deferred acquisition costs arising from insurance contracts [text block]	text block	IAS 1.10 e Common practice		
Disclosure of deferred income [text block]	text block	IAS 1.10 e Common practice		
Disclosure of deferred taxes [text block]	text block	IAS 1.10 e Common practice		
Disclosure of deposits from banks [text block]  Disclosure of deposits from customers [text block]	text block text block	IAS 1.10 e Common practice		
Disclosure of depreciation and amortisation expense [text block]	text block	IAS 1.10 e Common practice		
Disclosure of derivative financial instruments [text block]	text block	IAS 1.10 e Common practice		
Disclosure of discontinued operations [text block]  Disclosure of dividends [text block]	text block text block	IAS 1.10 e Common practice IAS 1.10 e Common practice		
Disclosure of earnings per share [text block]	text block	IAS 33 - Disclosure Disclosure		
Disclosure of effect of changes in foreign exchange rates [text block]	text block	IAS 21 - Disclosure Disclosure		
Disclosure of employee benefits [text block]	text block	IAS 19 - Scope Disclosure		
Disclosure of entity's operating segments [text block]  Disclosure of events after reporting period [text block]	text block text block	IFRS 8 - Disclosure Disclosure IAS 10 - Disclosure Disclosure		
Disclosure of expenses [text block]	text block	IAS 1.10 e Common practice		
Disclosure of expenses by nature [text block]	text block	IAS 1.10 e Common practice		
Disclosure of exploration and evaluation assets [text block]  Disclosure of fair value measurement [text block]	text block text block	IFRS 6 - Disclosure Disclosure IFRS 13 - Disclosure Disclosure		
Disclosure of fair value measurement [text block]  Disclosure of fair value of financial instruments [text block]	text block	IAS 1.10 e Common practice		
Disclosure of fee and commission income (expense) [text block]	text block	IAS 1.10 e Common practice		
Disclosure of finance cost [text block]	text block	IAS 1.10 e Common practice		
Disclosure of finance income (cost) [text block]  Disclosure of finance income [text block]	text block text block	IAS 1.10 e Common practice		
Disclosure of financial assets held for trading [text block]	text block	IAS 1.10 e Common practice		
Disclosure of financial instruments [text block]	text block	IFRS 7 - Scope Disclosure		
Disclosure of financial instruments at fair value through profit or loss [text block]  Disclosure of financial instruments designated at fair value through profit or loss [text block]	text block text block	IAS 1.10 e Common practice IAS 1.10 e Common practice		
Disclosure of financial instruments held for trading [text block]	text block	IAS 1.10 e Common practice		
Disclosure of financial liabilities held for trading [text block]	text block	IAS 1.10 e Common practice		
Disclosure of financial risk management [text block]	text block	IAS 1.10 e Common practice		
Disclosure of first-time adoption [text block]  Disclosure of general and administrative expense [text block]	text block text block	IFRS 1 - Presentation and disclosure Disclosure IAS 1.10 e Common practice		
Disclosure of general information about financial statements [text block]	text block	IAS 1.51 Disclosure		
Disclosure of going concern [text block]	text block	IAS 1.10 e Common practice		
Disclosure of goodwill [text block] Disclosure of government grants [text block]	text block	IAS 1.10 e Common practice IAS 20 - Disclosure Disclosure		
Disclosure of hyperinflationary reporting [text block]	text block text block	IAS 29 - Disclosure Disclosure		
Disclosure of impairment of assets [text block]	text block	IAS 36 - Disclosure Disclosure		
Disclosure of income tax [text block]	text block	IAS 12 - Disclosure Disclosure		
Disclosure of information about employees [text block]  Disclosure of information about key management personnel [text block]	text block text block	IAS 1.10 e Common practice		
	toxt block	Effective 2023-01-01 IFRS 17 -		
Disclosure of insurance contracts [text block]	text block	Disclosure Disclosure, Expiry date 2023-01-		
Disclosure of insurance premium revenue [text block]	text block	01 IFRS 4 - Disclosure Disclosure  IAS 1.10 e Common practice		
Disclosure of intangible assets [text block]	text block	IAS 38 - Disclosure Disclosure		
Disclosure of intangible assets and goodwill [text block]	text block	IAS 1.10 e Common practice		
Disclosure of interest expense [text block]  Disclosure of interest income [text block]	text block text block	IAS 1.10 e Common practice IAS 1.10 e Common practice		
Disclosure of interest income (expense) [text block]	text block	IAS 1.10 e Common practice		
Disclosure of interests in other entities [text block]	text block	IFRS 12.1 Disclosure		
Disclosure of interim financial reporting [text block]	text block	IAS 34 - Content of an interim financial report Disclosure		
Disclosure of inventories [text block]	text block	IAS 2 - Disclosure Disclosure		
Disclosure of investment contracts liabilities [text block]	text block	IAS 1.10 e Common practice		
Disclosure of investment property [text block]	text block	IAS 40 - Disclosure Disclosure		
Disclosure of investments accounted for using equity method [text block]  Disclosure of investments other than investments accounted for using equity method [text block]	text block text block	IAS 1.10 e Common practice IAS 1.10 e Common practice		
Disclosure of issued capital [text block]	text block	IAS 1.10 e Common practice		
Disclosure of joint ventures [text block]	text block	IAS 27.17 b Disclosure, IAS 27.16 b Disclosure,		
Disclosure of lease prepayments [text block]	text block	IFRS 12.B4 b Disclosure  IAS 1.10 e Common practice		
		IFRS 16 - Disclosure Disclosure, IFRS 16 -		
Disclosure of leases [text block]	text block	Presentation Disclosure		
Disclosure of liquidity risk [text block]	text block	IAS 1.10 e Common practice		
Disclosure of loans and advances to banks [text block]  Disclosure of loans and advances to customers [text block]	text block text block	IAS 1.10 e Common practice IAS 1.10 e Common practice		
Disclosure of market risk [text block]	text block	IAS 1.10 e Common practice		
Disclosure of net asset value attributable to unit-holders [text block]	text block	IAS 1.10 e Common practice		
Disclosure of non-controlling interests [text block]  Disclosure of non-current assets held for sale and discontinued operations [text block]	text block text block	IAS 1.10 e Common practice IFRS 5 - Presentation and disclosure Disclosure		
Disclosure of non-current assets neid for sale and discontinued operations [text block]  Disclosure of non-current assets or disposal groups classified as held for sale [text block]	text block	IAS 1.10 e Common practice		
Disclosure of objectives, policies and processes for managing capital [text block]	text block	IAS 1.134 <sub>Disclosure</sub>		
	text block	IAS 1.10 e Common practice IAS 1.10 e Common practice		
Disclosure of other assets [text block]	tout black	IMO 1.1U Common practice		
Disclosure of other assets [text block] Disclosure of other current assets [text block]	text block text block	IAS 1.10 e Common practice		
Disclosure of other assets [text block]	text block text block text block	IAS 1.10 e Common practice IAS 1.10 e Common practice		
Disclosure of other assets [text block] Disclosure of other current assets [text block] Disclosure of other current liabilities [text block] Disclosure of other liabilities [text block] Disclosure of other non-current assets [text block]	text block text block text block	IAS 1.10 e Common practice IAS 1.10 e Common practice IAS 1.10 e Common practice		
Disclosure of other assets [text block] Disclosure of other current assets [text block] Disclosure of other current liabilities [text block] Disclosure of other liabilities [text block] Disclosure of other non-current assets [text block] Disclosure of other non-current liabilities [text block]	text block text block text block text block	IAS 1.10 e Common practice		
Disclosure of other assets [text block] Disclosure of other current assets [text block] Disclosure of other current liabilities [text block] Disclosure of other liabilities [text block] Disclosure of other non-current assets [text block]	text block text block text block	IAS 1.10 e Common practice		
Disclosure of other assets [text block] Disclosure of other current assets [text block] Disclosure of other current liabilities [text block] Disclosure of other liabilities [text block] Disclosure of other non-current assets [text block] Disclosure of other non-current liabilities [text block] Disclosure of other operating expense [text block] Disclosure of other operating income (expense) [text block] Disclosure of other operating income [text block]	text block	IAS 1.10 e Common practice		
Disclosure of other assets [text block] Disclosure of other current assets [text block] Disclosure of other current liabilities [text block] Disclosure of other liabilities [text block] Disclosure of other non-current assets [text block] Disclosure of other non-current liabilities [text block] Disclosure of other operating expense [text block] Disclosure of other operating income (expense) [text block] Disclosure of other operating income (text block] Disclosure of other operating income (text block) Disclosure of other operating income (text block)	text block	IAS 1.10 e Common practice IAS 37 - Disclosurre Disclosure		
Disclosure of other assets [text block] Disclosure of other current assets [text block] Disclosure of other current liabilities [text block] Disclosure of other liabilities [text block] Disclosure of other non-current assets [text block] Disclosure of other non-current liabilities [text block] Disclosure of other operating expense [text block] Disclosure of other operating expense [text block] Disclosure of other operating income (expense) [text block] Disclosure of other operating income [text block] Disclosure of other operating income [text block] Disclosure of other operating income assets [text block] Disclosure of other operating income [text block]	text block	IAS 1.10 e Common practice IAS 3.10 e Common practice IAS 3.10 e Common practice		
Disclosure of other assets [text block] Disclosure of other current assets [text block] Disclosure of other current liabilities [text block] Disclosure of other liabilities [text block] Disclosure of other non-current assets [text block] Disclosure of other non-current liabilities [text block] Disclosure of other operating expense [text block] Disclosure of other operating income (expense) [text block] Disclosure of other operating income (expense) [text block] Disclosure of other operating income [text block] Disclosure of other operating income [text block]	text block	IAS 1.10 e Common practice IAS 37 - Disclosurre Disclosure		
Disclosure of other assets [text block] Disclosure of other current assets [text block] Disclosure of other current liabilities [text block] Disclosure of other liabilities [text block] Disclosure of other non-current assets [text block] Disclosure of other non-current liabilities [text block] Disclosure of other on-current liabilities [text block] Disclosure of other operating expense [text block] Disclosure of other operating income (expense) [text block] Disclosure of other operating income [text block] Disclosure of other provisions, contingent liabilities and contingent assets [text block] Disclosure of profit (loss) from operating activities [text block] Disclosure of proferty, plant and equipment [text block] Disclosure of property, plant and equipment [text block]	text block	IAS 1.10 e Common practice		
Disclosure of other assets [text block] Disclosure of other current assets [text block] Disclosure of other current liabilities [text block] Disclosure of other liabilities [text block] Disclosure of other non-current assets [text block] Disclosure of other non-current liabilities [text block] Disclosure of other operating expense [text block] Disclosure of other operating income (expense) [text block] Disclosure of other operating income (expense) [text block] Disclosure of other operating income [text block] Disclosure of other provisions, contingent liabilities and contingent assets [text block] Disclosure of prepayments and other assets [text block] Disclosure of profit (loss) from operating activities [text block] Disclosure of property, plant and equipment [text block]	text block	IAS 1.10 e Common practice		
Disclosure of other assets [text block] Disclosure of other current assets [text block] Disclosure of other current liabilities [text block] Disclosure of other liabilities [text block] Disclosure of other non-current assets [text block] Disclosure of other non-current liabilities [text block] Disclosure of other operating expense [text block] Disclosure of other operating income (expense) [text block] Disclosure of other operating income [text block] Disclosure of other operating income [text block] Disclosure of other provisions, contingent liabilities and contingent assets [text block] Disclosure of profit (loss) from operating activities [text block] Disclosure of proferty, plant and equipment [text block] Disclosure of property, plant and equipment [text block]	text block	IAS 1.10 e Common practice		
Disclosure of other assets [text block] Disclosure of other current assets [text block] Disclosure of other current liabilities [text block] Disclosure of other liabilities [text block] Disclosure of other non-current assets [text block] Disclosure of other non-current liabilities [text block] Disclosure of other operating expense [text block] Disclosure of other operating income (expense) [text block] Disclosure of other operating income (expense) [text block] Disclosure of other operating income [text block] Disclosure of other provisions, contingent liabilities and contingent assets [text block] Disclosure of profet (loss) from operating activities [text block] Disclosure of property, plant and equipment [text block] Disclosure of property, plant and equipment [text block] Disclosure of property, plant and equipment [text block] Disclosure of profetrions [text block] Disclosure of profetrions [text block] Disclosure of reclassification of financial instruments [text block]	text block	IAS 1.10 e Common practice IFRS 14 - Presentation Disclosure, IFRS 14 - Disclosure Disclosur		
Disclosure of other assets [text block] Disclosure of other current assets [text block] Disclosure of other current liabilities [text block] Disclosure of other liabilities [text block] Disclosure of other non-current assets [text block] Disclosure of other non-current liabilities [text block] Disclosure of other operating expense [text block] Disclosure of other operating income (expense) [text block] Disclosure of other operating income (expense) [text block] Disclosure of other operating income [text block] Disclosure of other provisions, contingent liabilities and contingent assets [text block] Disclosure of prepayments and other assets [text block] Disclosure of profit (loss) from operating activities [text block] Disclosure of property, plant and equipment [text block] Disclosure of provisions [text block] Disclosure of provisions [text block] Disclosure of reclassification of financial instruments [text block] Disclosure of regulatory deferral accounts [text block] Disclosure of reinsurance [text block]	text block	IAS 1.10 e Common practice IFRS 14 - Presentation Disclosure, IFRS 14 - Disclosure Disclosure IAS 1.10 e Common practice IAS 1.10 e Common practice		
Disclosure of other assets [text block] Disclosure of other current assets [text block] Disclosure of other current liabilities [text block] Disclosure of other liabilities [text block] Disclosure of other non-current assets [text block] Disclosure of other non-current liabilities [text block] Disclosure of other operating expense [text block] Disclosure of other operating income (expense) [text block] Disclosure of other operating income (expense) [text block] Disclosure of other operating income [text block] Disclosure of other porvisions, contingent liabilities and contingent assets [text block] Disclosure of prepayments and other assets [text block] Disclosure of profit (loss) from operating activities [text block] Disclosure of property, plant and equipment [text block] Disclosure of provisions [text block] Disclosure of reclassification of financial instruments [text block] Disclosure of regulatory deferral accounts [text block] Disclosure of reinsurance [text block] Disclosure of related party [text block] Disclosure of related party [text block]	text block	IAS 1.10 e Common practice		
Disclosure of other assets [text block] Disclosure of other current assets [text block] Disclosure of other current liabilities [text block] Disclosure of other liabilities [text block] Disclosure of other non-current assets [text block] Disclosure of other non-current liabilities [text block] Disclosure of other operating expense [text block] Disclosure of other operating income (expense) [text block] Disclosure of other operating income (expense) [text block] Disclosure of other operating income [text block] Disclosure of other provisions, contingent liabilities and contingent assets [text block] Disclosure of prepayments and other assets [text block] Disclosure of profit (loss) from operating activities [text block] Disclosure of property, plant and equipment [text block] Disclosure of provisions [text block] Disclosure of provisions [text block] Disclosure of reclassification of financial instruments [text block] Disclosure of regulatory deferral accounts [text block] Disclosure of reinsurance [text block]	text block	IAS 1.10 e Common practice IFRS 14 - Presentation Disclosure, IFRS 14 - Disclosure Disclosure IAS 1.10 e Common practice IAS 1.10 e Common practice		

Label	Туре	IFRS reference	Additional AU Reference to IFRS elements	AU Reference
Disclosure of revenue [text block]	text block	IAS 1.10 e Common practice		
Disclosure of revenue from contracts with customers [text block]	text block	IFRS 15 - Presentation Disclosure, IFRS 15 - Disclosure Disclosure		
isclosure of separate financial statements [text block]	text block	IAS 27 - Disclosure Disclosure, IFRS 12 -		
isclosure of service concession arrangements [text block]	text block	Objective Disclosure SIC 29 - Consensus Disclosure		
sclosure of share capital, reserves and other equity interest [text block]	text block	IAS 1.79 Disclosure		
sclosure of share-based payment arrangements [text block]	text block	IFRS 2.44 <sub>Disclosure</sub>		AACD 404 40 (+) C
oods and services tax [text block] sclosure of subordinated liabilities [text block]	text block text block	IAS 1.10 e Common practice		AASB 101.10 (e), Common practice
isclosure of subsidiaries [text block]	text block	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure,		
isclosure of significant accounting policies (text block)		IFRS 12.B4 a Disclosure IAS 1.117 Disclosure		
isclosure of significant accounting policies [text block]	text block text block	IAS 1.11 Disclosure		
isclosure of trade and other payables [text block]	text block	IAS 1.10 e Common practice		
isclosure of trade and other receivables [text block] isclosure of trading income (expense) [text block]	text block text block	IAS 1.10 e Common practice IAS 1.10 e Common practice		
isclosure of treasury shares [text block]	text block	IAS 1.10 e Common practice		
0600] Notes - List of accounting policies				
losure of significant accounting policies [text block] escription of accounting policy for available-for-sale financial assets [text block]	text block text block	IAS 1.117 <sub>Disclosure</sub> Expiry date 2023-01-01 IAS 1.117 b <sub>Common practice</sub>		
escription of accounting policy for biological assets [text block]	text block	IAS 1.117 b Common practice		
escription of accounting policy for borrowing costs [text block]	text block	IAS 1.117 b Common practice		
escription of accounting policy for borrowings [text block] escription of accounting policy for business combinations [text block]	text block text block	IAS 1.117 b Common practice		
escription of accounting policy for business combinations and goodwill [text block]	text block	IAS 1.117 b Common practice		
escription of accounting policy for cash flows [text block]	text block	IAS 1.117 b Common practice		
escription of accounting policy for collateral [text block] escription of accounting policy for construction in progress [text block]	text block text block	IAS 1.117 b Common practice IAS 1.117 b Common practice		
escription of accounting policy for contingent liabilities and contingent assets [text block]	text block	IAS 1.117 b Common practice		
escription of accounting policy for customer acquisition costs [text block]	text block	IAS 1.117 b Common practice		
escription of accounting policy for customer loyalty programmes [text block] escription of accounting policy for decommissioning, restoration and rehabilitation provisions [text block]	text block text block	IAS 1.117 b Common practice IAS 1.117 b Common practice		
escription of accounting policy for deferred acquisition costs arising from insurance contracts [text block]	text block	IAS 1.117 b Common practice		
escription of accounting policy for deferred income tax [text block] escription of accounting policy for depreciation expense [text block]	text block	IAS 1.117 b Common practice IAS 1.117 b Common practice		
escription of accounting policy for depreciation expense [text block] escription of accounting policy for derecognition of financial instruments [text block]	text block text block	IAS 1.117 b Common practice		
escription of accounting policy for derivative financial instruments [text block]	text block	IAS 1.117 b Common practice		
rescription of accounting policy for derivative financial instruments and hedging [text block] rescription of accounting policy for determining components of cash and cash equivalents [text block]	text block text block	IAS 1.117 b Common practice IAS 7.46 Disclosure		
escription of accounting policy for determining components of cash and cash equivalents (lext block) escription of accounting policy for discontinued operations [text block]	text block	IAS 1.117 b Common practice		
escription of accounting policy for discounts and rebates [text block]	text block	IAS 1.117 b Common practice		
escription of accounting policy for dividends [text block] escription of accounting policy for earnings per share [text block]	text block text block	IAS 1.117 b Common practice IAS 1.117 b Common practice		
escription of accounting policy for emission rights [text block]	text block	IAS 1.117 b Common practice		
escription of accounting policy for employee benefits [text block]	text block	IAS 1.117 b Common practice		
escription of accounting policy for environment related expense [text block] escription of accounting policy for exceptional items [text block]	text block text block	IAS 1.117 b Common practice IAS 1.117 b Common practice		
escription of accounting policy for expenses [text block]	text block	IAS 1.117 b Common practice		
escription of accounting policy for exploration and evaluation expenditures [text block]	text block	IFRS 6.24 a Disclosure		
escription of accounting policy for fair value measurement [text block] escription of accounting policy for fee and commission income and expense [text block]	text block text block	IAS 1.117 b Common practice IAS 1.117 b Common practice		
lescription of accounting policy for finance costs [text block]	text block	IAS 1.117 b Common practice		
Description of accounting policy for finance income and costs [text block]	text block	IAS 1.117 b Common practice		
lescription of accounting policy for financial assets [text block] lescription of accounting policy for financial guarantees [text block]	text block text block	IAS 1.117 b Common practice IAS 1.117 b Common practice		
Description of accounting policy for financial instruments [text block]	text block	IAS 1.117 b Common practice		
Description of accounting policy for financial instruments at fair value through profit or loss [text block]	text block	IAS 1.117 b Common practice IAS 1.117 b Common practice		
Description of accounting policy for financial liabilities [text block] Description of accounting policy for foreign currency translation [text block]	text block text block	IAS 1.117 b Common practice		
Description of accounting policy for franchise fees [text block]	text block	IAS 1.117 b Common practice		
Description of accounting policy for functional currency [text block] Description of accounting policy for goodwill [text block]	text block text block	IAS 1.117 b Common practice IAS 1.117 b Common practice		
escription of accounting policy for government grants [text block]	text block	IAS 20.39 a Disclosure		
Description of accounting policy for hedging [text block]	text block	IAS 1.117 b Common practice		
Description of accounting policy for held-to-maturity investments [text block]	text block text block	Expiry date 2023-01-01 IAS 1.117 b Common practice IAS 1.117 b Common practice		
lescription of accounting policy for impairment of assets [text block] lescription of accounting policy for impairment of financial assets [text block]	text block	IAS 1.117 b Common practice		
escription of accounting policy for impairment of non-financial assets [text block]	text block	IAS 1.117 b Common practice		
escription of accounting policy for income tax [text block] escription of accounting policy for insurance contracts and related assets, liabilities, income and expense [text]	text block	IAS 1.117 b Common practice IAS 1.117 b Common practices , Expiry date 2023-01-		
escription of accounting policy for insurance contracts and related assets, habilities, income and expense [text lock]	text block	01 IFRS 4.37 a Disclosure		
escription of accounting policy for intangible assets and goodwill [text block]	text block	IAS 1.117 b Common practice		
escription of accounting policy for intangible assets other than goodwill [text block] escription of accounting policy for interest income and expense [text block]	text block text block	IAS 1.117 b Common practice IAS 1.117 b Common practice		
escription of accounting policy for interest income and expense [text block]	text block	IAS 1.117 b Common practice		
escription of accounting policy for investment in associates and joint ventures [text block]	text block	IAS 1.117 b Common practice		
escription of accounting policy for investments in joint ventures [text block] escription of accounting policy for investment property [text block]	text block text block	IAS 1.117 b Common practice IAS 1.117 b Common practice		
escription of accounting policy for investments other than investments accounted for using equity method [text	text block	IAS 1.117 b Common practice		
ock] escription of accounting policy for issued capital [text block]	text block	IAS 1.117 b Common practice		
escription of accounting policy for leases [text block]	text block	IAS 1.117 b Common practice		
escription of accounting policy for loans and receivables [text block]	text block	Expiry date 2023-01-01 IAS 1.117 b Common practice		
escription of accounting policy for measuring inventories [text block] escription of accounting policy for mining assets [text block]	text block text block	IAS 2.36 a <sub>Disclosure</sub> IAS 1.117 b <sub>Common practice</sub>		
escription of accounting policy for mining decert [controlled]	text block	IAS 1.117 b Common practice		
escription of accounting policy for non-current assets or disposal groups classified as held for sale [text block]	text block	IAS 1.117 b Common practice		
escription of accounting policy for non-current assets or disposal groups classified as held for sale and	text block	IAS 1.117 b Common practice		
scontinued operations [text block] escription of accounting policy for offsetting of financial instruments [text block]	text block	IAS 1.117 b Common practice		
escription of accounting policy for oil and gas assets [text block]	text block	IAS 1.117 b Common practice		
escription of accounting policy for programming assets (text block)	text block	IAS 1.117 b Common practice		
escription of accounting policy for property, plant and equipment [text block] escription of accounting policy for provisions [text block]	text block text block	IAS 1.117 b Common practice IAS 1.117 b Common practice		
escription of accounting policy for reclassification of financial instruments [text block]	text block	IAS 1.117 b Common practice		
escription of accounting policy for recognising in profit or loss difference between fair value at initial recognition of transaction price (text block)	text block	IFRS 7.28 a Disclosure		
nd transaction price [text block] escription of accounting policy for recognition of revenue [text block]	text block	IAS 1.117 b Common practice		
escription of accounting policy for regulatory deferral accounts [text block]	text block	IAS 1.117 b Common practice		
escription of accounting policy for reinsurance [text block] escription of accounting policy for repairs and maintenance [text block]	text block text block	IAS 1.117 b Common practice IAS 1.117 b Common practice		
escription of accounting policy for repurchase and reverse repurchase agreements [text block]	text block	IAS 1.117 b Common practice		
escription of accounting policy for research and development expense [text block]	text block	IAS 1.117 b Common practice		
escription of accounting policy for restricted cash and cash equivalents [text block] escription of accounting policy for segment reporting [text block]	text block text block	IAS 1.117 b Common practice IAS 1.117 b Common practice		
escription of accounting policy for service concession arrangements [text block]	text block	IAS 1.117 b Common practice		
escription of accounting policy for share-based payment transactions [text block]	text block	IAS 1.117 b Common practice		
escription of accounting policy for stripping costs [text block]	text block	IAS 1.117 b Common practice		

			Additional AU Reference	
Label	Туре	IFRS reference	to IFRS elements	AU Reference
Description of accounting policy for taxes other than income tax [text block]  Description of accounting policy for termination benefits [text block]	text block text block	IAS 1.117 b Common practice		
Description of accounting policy for trade and other payables [text block]	text block	IAS 1.117 b Common practice		
Description of accounting policy for trade and other receivables [text block]  Description of accounting policy for trading income and expense [text block]	text block text block	IAS 1.117 b Common practice IAS 1.117 b Common practice		
Description of accounting policy for transactions with non-controlling interests [text block]	text block	IAS 1.117 b Common practice		
Description of accounting policy for transactions with related parties [text block]	text block	IAS 1.117 b Common practice		
Description of accounting policy for treasury shares [text block]  Description of accounting policy for warrants [text block]	text block text block	IAS 1.117 b Common practice		
Description of other accounting policies relevant to understanding of financial statements [text block]	text block	IAS 1.117 b Disclosure		
10000] Notes - Corporate information and statement of IFRS compliance closure of notes and other explanatory information [text block]	text block	IAS 1.10 e Disclosure		
Name of reporting entity or other means of identification	text	IAS 1.51 a Disclosure		
Domicile of entity	text	IAS 1.138 a <sub>Disclosure</sub>		
Legal form of entity Country of incorporation	text text	IAS 1.138 a Disclosure		
Address of entity's registered office	text	IAS 1.138 a Disclosure		
Principal place of business	text	IAS 1.138 a <sub>Disclosure</sub> IAS 1.138 b <sub>Disclosure</sub>		
Description of nature of entity's operations and principal activities  Name of parent entity	text text	IAS 1.138 D Disclosure IAS 1.138 C Disclosure, IAS 24.13 Disclosure		
Name of ultimate parent of group	text	IAS 1.138 c Disclosure, IAS 24.13 Disclosure		
Corporate directory  Length of life of limited life entity	text text	IAS 1.138 d <sub>Disclosure</sub>		Common Practice
Statement of IFRS compliance [text block]	text block	IAS 1.16 Disclosure		
Disclosure of any other information required to give true and fair view [text block] Statement of compliance and statement about reporting framework	text block text			Corps Act 2011 s295(3)(c) AASB 1054.7, AASB 1054.8
	text			AASB 1054.7, AASB 1054.8 AASB 1054.9
Disclosure of tax consolidation [text block]	text block text block			AASB Interpretation 1052.16
Disclosure of departure from requirements of Australian Accounting Standards in current period and prior periods [text block]	text block			AASB 101.20, AASB 101.21
Management conclusion on fair presentation as consequence of departure	text	IAS 1.20 a Disclosure		
Explanation of departure from IFRS  Explanation of financial effect of departure from IFRS	text text	IAS 1.20 b <sub>Disclosure</sub> , IAS 1.20 c <sub>Disclosure</sub> IAS 1.20 d <sub>Disclosure</sub>		
Explanation of nature of requirement in IFRS and conclusion why requirement is in conflict with objective of	text	IAS 1.23 a Disclosure		
financial statements set out in Framework  Explanation of adjustments that would be necessary to achieve fair presentation	text	IAS 1.23 b Disclosure		
Disclosure of uncertainties of entity's ability to continue as going concern [text block]	text block	IAS 1.25 Disclosure		
Explanation of fact and basis for preparation of financial statements when not going concern basis	text	IAS 1.25 Disclosure		
Explanation of why entity not regarded as going concern  Description of reason for using longer or shorter reporting period	text text	IAS 1.25 Disclosure IAS 1.36 a Disclosure		
Description of fact that amounts presented in financial statements are not entirely comparable	text	IAS 1.36 b Disclosure		
Disclosure of reclassifications or changes in presentation [text block]  Disclosure of reclassifications or changes in presentation [abstract]	text block	IAS 1.41 Disclosure		
Disclosure of reclassifications or changes in presentation (table)	table	IAS 1.41 Disclosure		
Reclassified items [axis]	axis	IAS 1.41 <sub>Disclosure</sub>		
	member [default]	IAS 1.41 <sub>Disclosure</sub>		
Disclosure of reclassifications or changes in presentation [line items]	line items	100.4.44		
Description of nature of reclassifications or changes in presentation  Amount of reclassifications or changes in presentation	text X <sub>duration</sub>	IAS 1.41 a <sub>Disclosure</sub> IAS 1.41 b <sub>Disclosure</sub>		
Description of reason for reclassifications or changes in presentation	text	IAS 1.41 c Disclosure		
Description of reason why reclassification of comparative amounts is impracticable	text	IAS 1.42 a <sub>Disclosure</sub> IAS 1.42 b <sub>Disclosure</sub>		
Description of nature of necessary adjustments to provide comparative information  Disclosure of amounts to be recovered or settled after twelve months for classes of assets and liabilities that	text	Into 1.42 b Disclosure		
Disclosure of amounts to be recovered or settled after twelve months for classes of assets and liabilities that contain amounts to be recovered or settled both no more and more than twelve months after reporting date [text block]  Disclosure of amounts to be recovered or settled after twelve months for classes of assets and liabilities that contain amounts to be recovered or settled both no more and more than twelve months after reporting date [abstract]  Disclosure of amounts to be recovered or settled after twelve months for classes of assets and liabilities	text block	IAS 1.61 <sub>Disclosure</sub>		
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]  Disclosure of amounts to be recovered or settled after twelve months for classes of assets and liabilities that contain amounts to be recovered or settled both no more and more than twelve months after reporting date [abstract]  Disclosure of amounts to be recovered or settled after twelve months for classes of assets and liabilities that contain amounts to be recovered or settled both no more and more than twelve months after reporting date [table]	text block	IAS 1.61 Disclosure  IFRS 16.97 Disclosure IFRS 15.120 b (i) Disclosure IFRS 7.811 Example IFRS 7.42E e Disclosure IFRS 16.10 Soboure IFRS 7.23B a Disclosure, Effective 2023-01-01 IFRS 17.109A Disclosure Effective 2023-01-01 IFRS 17.132 b Disclosure, IAS 1.9.147 c Example, Effective 2023-01-01 IFRS 17.132 b Disclosure, IAS 19.147 c Example, Effective 2023-01-01 IFRS 17.132 b Disclosure, IAS 19.147 c Example, Effective 2023-01-01 IFRS 17.132 b Disclosure, IAS 19.147 c Example, Effective 2023-01-01 IFRS 17.132 b Disclosure, IAS 19.147 c Example, Effective 2023-01-01 IFRS 17.132 b Disclosure, IAS 19.147 c Example, Effective 2023-01-01 IFRS 17.132 b Disclosure, IAS 19.147 c Example, Effective 2023-01-01 IFRS 17.132 b Disclosure, IAS 19.147 c Example, Effective 2023-01-01 IFRS 17.132 b Disclosure, IAS 19.147 c Example, Effective 2023-01-01 IFRS 17.132 b Disclosure, IAS 19.147 c Example, IAS 19.		
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] Disclosure of amounts to be recovered or settled after twelve months for classes of assets and liabilities that contain amounts to be recovered or settled both no more and more than twelve months after reporting date [abstract] Disclosure of amounts to be recovered or settled after twelve months for classes of assets and liabilities that contain amounts to be recovered or settled both no more and more than twelve months after reporting date [table]	text block	IAS 1.61 Disclosure  IFRS 16.97 Disclosure IFRS 15.120 b (i) Disclosure  IFRS 7.811 Europie IFRS 7.42E e Disclosure  IFRS 7.811 Europie IFRS 7.42E e Disclosure  IAS 1.61 Disclosure IFRS 7.42E e Disclosure  IAS 1.61 Disclosure IFRS 7.42E a Disclosure, Effective  2023-01-01 IFRS 17.109A Disclosure Effective  2023-01-01 IFRS 17.109 Disclosure Effective  2023-01-01 IFRS 17.120 Disclosure  IFRS 15.120 b (i) Disclosure  IFRS 15.120 b (i) Disclosure  IFRS 15.120 b (ii) Disclosure  IFRS 15.120 b (iii) Disclosure  IFRS 15.120 b (iii) Disclosure  IFRS 15.132 b Disclosure IFRS 7.81  Example, IFRS 7.23B a Disclosure, IAS 1.61 Disclosure  IFRS 17.132 b Disclosure, IAS 19.147 c Example, Effective  2023-01-01 IFRS 17.120 Disclosure, Effective  2023-01-01 IFRS 17.109 Disclosure, Effective  2023-01-01 IFRS 17.109 Disclosure		
Disclosure of amounts to be recovered or settled after twelve months for classes of assets and liabilities that contain amounts to be recovered or settled both no more and more than twelve months after reporting date [lext 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 [asstract]  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 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]  Maturity [axis]	text block table axis	IAS 1.61 Disclosure  IFRS 16.97 Disclosure IFRS 15.120 b (i) Disclosure  IFRS 7.811 Example IFRS 7.42E e Disclosure  IFRS 7.811 Example IFRS 7.42E e Disclosure  IFRS 16.94 Disclosure IFRS 7.23B a Disclosure, Effective  2023-01-01 IFRS 17.109 Disclosure Effective  2023-01-01 IFRS 17.120 Disclosure  IFRS 15.120 b (i) Disclosure  IFRS 15.120 b (i) Disclosure  IFRS 15.120 b (ii) Disclosure  IFRS 15.120 b (iii) Disclosure  IFRS 17.132 b Disclosure  IFRS 16.97 Disclosure  IFRS 17.134 b Disclosure  IFRS 16.94 Disclosure  IFRS 16.95 Disclosure  IFRS 16.94 Disclosure  IFRS 17.132 b Disclosure		
Disclosure of amounts to be recovered or settled after twelve months for classes of assets and liabilities that contain amounts to be recovered or settled both no more and more than twelve months after reporting date [text block]  Disclosure of amounts to be recovered or settled after twelve months for classes of assets and liabilities that contain amounts to be recovered or settled both no more and more than twelve months after reporting date [abstract]  Disclosure of amounts to be recovered or settled both no more and more than twelve months after reporting date [abstract]  Disclosure of amounts to be recovered or settled both no more and more than twelve months after reporting date [table]  Maturity [axis]  Aggregated time bands [member]  Not later than one year [member]	text block table axis member [default]	IAS 1.61 Disclosure  IFRS 16.97 Disclosure IFRS 15.120 b (i) Disclosure  IFRS 7.811 Example IFRS 7.42E e Disclosure  IFRS 7.811 Example IFRS 7.42E e Disclosure  IFRS 16.94 Disclosure IFRS 7.42E a Disclosure  IFRS 16.94 Disclosure IFRS 7.23B a Disclosure Effective  2023-01-01 IFRS 17.109 Disclosure Effective  2023-01-01 IFRS 17.120 Disclosure Effective  2023-01-01 IFRS 17.120 Disclosure  IFRS 15.120 b (i) Disclosure  IFRS 16.97 Disclosure IFRS 16.94 Disclosure  IFRS 7.23B a Disclosure  IFRS 7.33E Example Effective 2023-01-  01 IFRS 17.132 b Disclosure  IFRS 17.103		
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 [lext block]  Disclosure of amounts to be recovered or settled both no more and more than twelve months after reporting date [lext contain amounts to be recovered or settled both no more and more than twelve months after reporting date [abstract]  Disclosure of amounts to be recovered or settled after twelve months for classes of assets and liabilities that contain amounts to be recovered or settled both no more and more than twelve months after reporting date [table]  Maturity [axis]  Maturity [axis]  Not later than one year [member]  Later than one year [member]  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 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]	text block table axis member [default] member member	IAS 1.61 Disclosure  IFRS 16.97 Disclosure: IFRS 15.120 b (i) Disclosure: IFRS 7.811 Example: IFRS 7.42E e Disclosure: IFRS 7.811 Example: IFRS 7.42E e Disclosure: IFRS 16.94 Disclosure: IFRS 16.94 Disclosure: IFRS 17.109 Disclosure: Effective 2023-01-01 IFRS 17.109 Disclosure: IFRS 16.97 Disclosure: IFRS 16.94 Disclosure: IFRS 16.97 Disclosure: IFRS 16.94 Disclosure: IFRS 7.235 a Disclosure: IFRS 7.81 1.61 Disclosure: IFRS 7.835 a Disclosure: IFRS 7.831 A Example: IFRS 17.132 b Disclosure: IFRS 7.81 1.61 Disclosure: IFRS 7.831 A Example: IFRS 17.132 b Disclosure: IFRS 17.132 b Disclosure: IFRS 17.132 b Disclosure: IFRS 17.132 b Disclosure: IFRS 7.831 A Example: IFRS 17.132 b Disclosure: IFRS 7.831 A Example: IFRS 17.132 b Disclosure: IFRS 7.831 A Example: IFRS 17.132 b Disclosure: IFRS 7.81 Example: Effective 2023-01-01 IFRS 17.132 b Disclosure: IFRS 17.132		
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 [lext block]  Disclosure of amounts to be recovered or settled both no more and more than twelve months after reporting date [lext contain amounts to be recovered or settled both no more and more than twelve months after reporting date [abstract]  Disclosure of amounts to be recovered or settled after twelve months for classes of assets and liabilities that contain amounts to be recovered or settled both no more and more than twelve months after reporting date [table]  Maturity [axis]  Maturity [axis]  Not later than one year [member]  Later than one year [member]  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 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]  Current inventories	text block table axis  member [default]  member  line items X instant, debit	IAS 1.61 Disclosure  IFRS 16.97 Disclosure IFRS 15.120 b (i) Disclosure IFRS 7.811 Exampler IFRS 7.42E e Disclosure IFRS 7.816 Disclosure IFRS 7.42E e Disclosure IFRS 16.94 Disclosure IFRS 16.94 Disclosure IFRS 16.94 Disclosure Effective 2023-01-01 IFRS 17.109 Disclosure Effective 2023-01-01 IFRS 17.120 Disclosure IFRS 15.120 b (i) Disclosure IFRS 15.120 b (ii) Disclosure IFRS 15.120 b (iii) Disclosure IFRS 16.94 Disclosure IFRS 7.83E a Disclosure IFRS 7.81 Example IFRS 7.83E a Disclosure IFRS 7.81 foother 18.5 T.7.32 b Disclosure IFRS 7.83E a Disclosure IFRS 16.94 Disclosure IFRS 7.83E a Disclosure IFRS 17.109 Disclosure IFRS 17.109 Disclosure IFRS 7.83E Disc		
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 [lext block]  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 [astract]  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]  Maturity [axis]  Maturity [axis]  Not later than one year [member]  Later than one year [member]  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 after twelve months for classes of assets and liabilities that contain 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]  Current inventories  Current trade receivables	text block  table  axis  member [default]  member  line items  X instant, debit  X instant, debit	IAS 1.61 Disclosure  IFRS 16.97 Disclosure IFRS 15.120 b (i) Disclosure IFRS 7.811 Example, IFRS 7.42E e Disclosure IFRS 7.811 Example, IFRS 7.42E e Disclosure IFRS 16.94 Disclosure IFRS 7.23B a Disclosure, Effective 2023-01-01 IFRS 17.109 Disclosure Effective 2023-01-01 IFRS 17.120 Disclosure IFRS 15.120 b (i) Disclosure IFRS 15.120 b (ii) Disclosure IFRS 15.120 b (iii) Disclosure IFRS 15.120 b (iii) Disclosure IFRS 15.120 b (iii) Disclosure IFRS 16.97 Disclosure IFRS 17.33 Example, Effective 2023-01- 01 IFRS 17.132 b Disclosure IFRS 17.33 Example, Effective 2023-01- 01 IFRS 17.132 b Disclosure IFRS 17.34 Disclosure IFRS 17.35 Example, IFRS 16.94 Disclosure IFRS 17.103 Disclosure IFRS 17.103 Disclosure IFRS 17.103 Disclosure IFRS 17.103 Disclosure IFRS 16.97 Disclosure, IFRS 16.94 Disclosure IFRS 7.132 b Disclosure IFRS 17.132 b Disclosure IFRS 7.132 b Disclosure		
Disclosure of amounts to be recovered or settled after twelve months for classes of assets and liabilities that contain amounts to be recovered or settled both no more and more than twelve months after reporting date [text block] 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 after twelve months for classes of assets and liabilities that contain amounts to be recovered or settled after twelve months for classes of assets and liabilities that contain 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]  Maturity [axis]  Maturity [axis]  Not later than one year [member]  Later than one year [member]  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]  Current trade payables	text block table axis  member [default]  member  line items X instant, debit	IAS 1.61 Disclosure  IFRS 16.97 Disclosure IFRS 15.120 b (i) Disclosure IFRS 7.811 Exampler IFRS 7.42E e Disclosure IFRS 7.816 Disclosure IFRS 7.42E e Disclosure IFRS 16.94 Disclosure IFRS 16.94 Disclosure IFRS 16.94 Disclosure Effective 2023-01-01 IFRS 17.109 Disclosure Effective 2023-01-01 IFRS 17.120 Disclosure IFRS 15.120 b (i) Disclosure IFRS 15.120 b (ii) Disclosure IFRS 15.120 b (iii) Disclosure IFRS 16.94 Disclosure IFRS 7.83E a Disclosure IFRS 7.81 Example IFRS 7.83E a Disclosure IFRS 7.81 foother 18.5 T.7.32 b Disclosure IFRS 7.83E a Disclosure IFRS 16.94 Disclosure IFRS 7.83E a Disclosure IFRS 17.109 Disclosure IFRS 17.109 Disclosure IFRS 7.83E Disc		
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]  Disclosure of amounts to be recovered or settled after twelve months for classes of assets and liabilities that contain amounts to be recovered or settled both no more and more than twelve months after reporting date [abstract]  Disclosure of amounts to be recovered or settled after twelve months for classes of assets and liabilities that contain amounts to be recovered or settled both no more and more than twelve months after reporting date [table]  Maturity [axis]  Maturity [axis]  Not later than one year [member]  Later than one year [member]  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 after twelve months for classes of assets and liabilities that contain 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]  Current inventories  Current trade receivables  Current trade receivables  Current trade receivables Current trade payables  Disclosure of significant accounting policies [text block]  Explanation of measurement bases used in preparing financial statements [text block]	text block table  axis  member [default]  member line items  X instant, debit X instant, credit text block text block	IAS 1.61 Disclosure  IFRS 16.97 Disclosure IFRS 15.120 b (i) Disclosure IFRS 7.811 Example, IFRS 7.42E e Disclosure IFRS 7.811 Example, IFRS 7.42E e Disclosure IFRS 16.94 Disclosure; IFRS 7.23B a Disclosure, Effective 2023-01-01 IFRS 17.109A Disclosure, Effective 2023-01-01 IFRS 17.12D Disclosure Effective 2023-01-01 IFRS 17.12D Disclosure IFRS 15.120 b (i) Disclosure IFRS 15.120 b (ii) Disclosure IFRS 15.120 b (iii) Disclosure IFRS 15.120 b (iii) Disclosure IFRS 16.97 Disclosure IFRS 17.32 B a Disclosure IFRS 7.835 Example, Effective 2023-01- 01 IFRS 17.132 D Disclosure IFRS 17.32 D Disclosure IFRS 17.33 Disclosure IFRS 16.94 Disclosure IFRS 16.94 Disclosure IFRS 16.95 Disclosure IFRS 17.95 Discl		
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 [[ext block]] Disclosure of amounts to be recovered or settled after twelve months for classes of assets and liabilities that contain amounts to be recovered or settled both no more and more than twelve months after reporting date [[abstract]] Disclosure of amounts to be recovered or settled after twelve months for classes of assets and liabilities that contain amounts to be recovered or settled both no more and more than twelve months after reporting date [[abstract]]  Maturity [[axis]]  Maturity [[axis]]  Not later than one year [[member]]  Later than one year [[member]]  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 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 [[[ine items]]  Current inventories  Current trade receivables  Current trade payables Disclosure of significant accounting policies [[ext block]]  Explanation of measurement bases used in preparing financial statements [[text block]]  Description of other accounting policies relevant to understanding of financial statements [[text block]]	text block table  axis  member [default]  member line items  X instant, debit X instant, credit text block text block text block	IAS 1.61 Disclosure  IFRS 16.97 Disclosure IFRS 15.120 b (i) Disclosure IFRS 7.811 Example: IFRS 7.42E e Disclosure: IFRS 7.811 Example: IFRS 7.42E e Disclosure: IFRS 16.94 Disclosure: IFRS 7.23B a Disclosure: Effective 2023-01-01 IFRS 17.109A Disclosure: Effective 2023-01-01 IFRS 17.109 Disclosure: Effective 2023-01-01 IFRS 17.109 Disclosure: Effective 2023-01-01 IFRS 17.109 Disclosure: IFRS 16.97 Operation: IFRS 16.94 Disclosure: IFRS 7.81 Example: IFRS 7.23B a Disclosure: IFRS 7.81 Example: IFRS 7.23B a Disclosure: IFRS 7.81 Example: IFRS 7.23B a Disclosure: IFRS 7.81 Example: IFRS 7.81 T.120 Disclosure: IFRS 7.81 T.120 Disclosure: IFRS 7.81 Example: IFRS 7.81 Example: IFRS 7.81 Example: IFRS 16.94 Disclosure: IFRS 16.94 D		
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 [[ext block]] Disclosure of amounts to be recovered or settled both no more and more than twelve months after reporting date [[abstract]] Disclosure of amounts to be recovered or settled both no more and more than twelve months after reporting date [[abstract]] Disclosure of amounts to be recovered or settled after twelve months for classes of assets and liabilities that contain amounts to be recovered or settled both no more and more than twelve months after reporting date [[table]]  Maturity [[axis]]  Maturity [[axis]]  Not later than one year [[member]]  Later than one year [[member]]  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 [[[ine items]]]  Current inventories  Current trade receivables  Current trade receivables  Current trade payables Disclosure of significant accounting policies [text block]]  Explanation of management bases used in preparing financial statements [text block]  Description of other accounting policies relevant to understanding of financial statements [text block]  Explanation of management judgements in applying entity's accounting policies with significant effect on recognised amounts	text block  table  axis  member [default]  member  line items  X instant, debit X instant, debit X instant, credit text block text block text block text	IAS 1.61 Disclosure  IFRS 16.97 Disclosure IFRS 15.120 b (i) Disclosure IFRS 7.811 Example: IFRS 7.42E e Disclosure: IFRS 7.811 Example: IFRS 7.42E e Disclosure: Effective 2023-01-01 IFRS 17.109A Disclosure: Effective 2023-01-01 IFRS 17.109A Disclosure: Effective 2023-01-01 IFRS 17.109 Disclosure: Effective 2023-01-01 IFRS 17.109 Disclosure: Effective 2023-01-01 IFRS 17.109 Disclosure: IFRS 16.97 Operations: IFRS 16.94 Disclosure: IFRS 7.81 Example: IFRS 7.23B a Disclosure: IFRS 7.81 Learning: IFRS 7.23B a Disclosure: IFRS 7.81 Learning: IFRS 7.23B a Disclosure: IFRS 7.81 To 1.09A Disclosure: IFRS 16.94 Disclosure: IFRS 16.94 Disclosure: IFRS 16.94 Disclosure: IFRS 17.32 Disclosure: IFRS 16.94 Disclosure: IFR		
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]  Disclosure of amounts to be recovered or settled after twelve months for classes of assets and liabilities that contain amounts to be recovered or settled both no more and more than twelve months after reporting date [abstract]  Disclosure of amounts to be recovered or settled both no more and more than twelve months after reporting date [abstract]  Disclosure of amounts to be recovered or settled both no more and more than twelve months after reporting date [table]  Maturity [axis]  Aggregated time bands [member]  Not later than one year [member]  Later than one year [member]  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]  Current trade receivables  Current trade receivables  Current trade receivables  Current trade payables  Disclosure of significant accounting policies relevant to understanding of financial statements [text block]  Explanation of measurement bases used in preparing financial statements [text block]  Explanation of sources of estimation uncertainty with significant risk of causing material adjustment Disclosure of assets and liabilities with significant risk of material adjustment [abstract]	text block  table  axis  member [default]  member  line items  X instant, debit X instant, debit X instant, debit ext block text block text block text text text text text	IAS 1.61 Disclosure  IFRS 16.97 Disclosure IFRS 15.120 b (i) Disclosure IFRS 7.B11 Example: IFRS 7.42E e Disclosure: IFRS 7.B11 Example: IFRS 7.42E e Disclosure: IFRS 16.94 Disclosure: IFRS 7.23B a Disclosure: Effective 2023-01-01 IFRS 17.109A Disclosure: Effective 2023-01-01 IFRS 17.109 Disclosure: Effective 2023-01-01 IFRS 17.109 Disclosure: Effective 2023-01-01 IFRS 17.109 Disclosure: IFRS 16.97 Operations: IFRS 16.94 Disclosure: IFRS 7.81 Example: IFRS 7.23B a Disclosure: IFRS 7.81 Learning: IFRS 7.23B a Disclosure: IFRS 7.81 Learning: IFRS 7.23B a Disclosure: IFRS 7.81 To 1.09A Disclosure: IFRS 7.81 Example: IFRS 7.81 Disclosure: IFRS 16.94 Disclosure: IFRS 16.94 Disclosure: IFRS 16.94 Disclosure: IFRS 16.94 Disclosure: IFRS 16.95 Disclosure: IFRS 7.102 Disclosure: IFRS 7.103 Disclosure: IFRS 7.103 Disclosure: IFRS 7.104 Disclosure: IFRS 7.105 Disclosure:		
Disclosure of amounts to be recovered or settled after twelve months for classes of assets and liabilities that contain amounts to be recovered or settled both no more and more than twelve months after reporting date [text block]  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 after twelve months for classes of assets and liabilities that contain 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]  Maturity [axis]  Maturity [axis]  Aggregated time bands [member]  Later than one year [member]  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 after twelve months for classes of assets and liabilities that contain 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]  Current inventories  Current trade receivables  Current trade receivables  Current trade receivables  Current trade receivables  Disclosure of significant accounting policies [text block]  Explanation of other accounting policies relevant to understanding of financial statements [text block]  Explanation of other accounting policies relevant to understanding of financial statements (text block)  Explanation of sources of estimation uncertainty with significant risk of causing material adjustment [bisclosure of assets and liabilities with significant risk of material adjustment [text block]  Disclosure of assets and liabilities with significant risk of material adjustment [text block]	text block  table  axis  member [default]  member  line items  X instant, debit X instant, debit X instant, debit text block text block text block text text text text text text text block text block text	IAS 1.61 Disclosure  IFRS 16.97 Disclosure: IFRS 15.120 b (i) Disclosure: IFRS 7.811 Example: IFRS 7.42E e Disclosure: IFRS 7.811 Example: IFRS 7.42E e Disclosure: IFRS 16.94 Disclosure: IFRS 17.109 Disclosure: Effective 2023-01-01 IFRS 17.109 Disclosure: Effective 2023-01-01 IFRS 17.109 Disclosure: Effective 2023-01-01 IFRS 17.120 Disclosure: IFRS 16.97 Disclosure: IFRS 16.94 Disclosure: IFRS 16.97 Disclosure: IFRS 16.94 Disclosure: IFRS 7.23B a Disclosure: IFRS 7.81 1 Example: IFRS 7.83B a Disclosure: IFRS 7.81 1.61 Disclosure: IFRS 7.83B a Disclosure: IFRS 7.81 1.61 Disclosure: IFRS 7.834 Disclosure: IFRS 7.334 Disclosure: IFRS 7.834 Disclosure: IFRS 7.83		
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] Disclosure of amounts to be recovered or settled after twelve months for classes of assets and liabilities that contain amounts to be recovered or settled both no more and more than twelve months after reporting date [abstract] Disclosure of amounts to be recovered or settled after twelve months for classes of assets and liabilities that contain amounts to be recovered or settled both no more and more than twelve months after reporting date [table]  Maturity [axis]  Aggregated time bands [member]  Later than one year [member]  Later than one year [member]  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 litems]  Current inventories  Current inventories  Current trade receivables  Current trade receivables  Current trade payables Disclosure of significant accounting policies [text block]  Explanation of measurement bases used in preparing financial statements [text block]  Explanation of measurement bases used in preparing financial statements [text block]  Explanation of measurement bases used in preparing financial statements [text block]  Explanation of measurement bases used in preparing financial statements [text block]  Explanation of measurement bases used in preparing financial statements [text block]  Explanation of sources of estimation uncertainty with significant risk of material adjustment [bust block]  Disclosure of assets and liabilities with significant risk of material adjustment [text block]  Disclosure of assets and liabilities with significant risk of material adjustment [text block]	text block  table  axis  member [default]  member  line items  X instant, debit X instant, debit X instant, debit ext block text block text block text text text text text	IAS 1.61 Disclosure  IFRS 16.97 Disclosure: IFRS 15.120 b (i) Disclosure: IFRS 7.811 Example: IFRS 7.42E e Disclosure: IFRS 7.811 Example: IFRS 7.42E e Disclosure: IFRS 16.94 Disclosure: IFRS 17.132 b Disclosure: IFRS 17.132 b Disclosure: Effective 2023-01-01 IFRS 17.109 Disclosure: Effective 2023-01-01 IFRS 17.132 b Disclosure: IFRS 19.147 c Example: Effective 2023-01-01 IFRS 17.132 b Disclosure: IFRS 19.147 c Example: IFRS 1.132 b (ii) Disclosure: IFRS 1.132 b (iii) Disclosure: IFRS 1.132 b Disclosure: IFRS 7.235 a Disclosure: IFRS 7.831 f (iii) Disclosure: IFRS 1.132 b Disclosure: IFRS 1.134 b Disclosure: IFRS 1.135 Discl		
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] Disclosure of amounts to be recovered or settled after twelve months for classes of assets and liabilities that contain amounts to be recovered or settled both no more and more than twelve months after reporting date [abstract] Disclosure of amounts to be recovered or settled after twelve months for classes of assets and liabilities that contain amounts to be recovered or settled 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]  Maturity [axis]  Aggregated time bands [member]  Not later than one year [member]  Later than one year [member]  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]  Current trade receivables  Current trade receivables  Current trade receivables  Current trade payables  Disclosure of significant accounting policies [text block]  Explanation of measurement bases used in preparing financial statements [text block]  Description of other accounting policies relevant to understanding of financial statements [text block]  Explanation of sources of estimation uncertainty with significant risk of material adjustment [text block]  Disclosure of assets and liabilities with significant risk of material adjustment [text block]  Disclosure of assets and liabilities with significant risk of material adjustment [text block]  Disclosure of assets and liabilities with significant risk of material adjustment [text block]  Disclosure of assets and liabilities with significant risk of material adjustment [text block]	text block  table  axis  member [default]  member  line items  X instant, debit X instant, debit X instant, debit text block text block text block text block text text text text text text text text	IAS 1.61 Disclosure  IFRS 16.97 Disclosure: IFRS 15.120 b (i) Disclosure: IFRS 7.811 Example: IFRS 7.42E e Disclosure: IFRS 7.811 Example: IFRS 7.42E e Disclosure: IFRS 16.94 Disclosure: IFRS 17.109 Disclosure: Effective 2023-01-01 IFRS 17.109 Disclosure: Effective 2023-01-01 IFRS 17.109 Disclosure: Effective 2023-01-01 IFRS 17.120 Disclosure: IFRS 16.97 Disclosure: IFRS 16.94 Disclosure: IFRS 16.97 Disclosure: IFRS 16.94 Disclosure: IFRS 7.23B a Disclosure: IFRS 7.81 1 Example: IFRS 7.83B a Disclosure: IFRS 7.81 1.61 Disclosure: IFRS 7.83B a Disclosure: IFRS 7.81 1.61 Disclosure: IFRS 7.834 Disclosure: IFRS 7.334 Disclosure: IFRS 7.834 Disclosure: IFRS 7.83		
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)  Disclosure of amounts to be recovered or settled after twelve months for classes of assets and liabilities that contain amounts to be recovered or settled both no more and more than twelve months after reporting date (abstract)  Disclosure of amounts to be recovered or settled after twelve months for classes of assets and liabilities that contain amounts to be recovered or settled 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)  Maturity (axis)  Aggregated time bands [member]  Not later than one year [member]  Later than one year [member]  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]  Current inventories  Current trade receivables  Current trade payables  Disclosure of significant accounting policies [text block]  Explanation of measurement bases used in preparing financial statements [text block]  Explanation of management judgements in applying entity's accounting policies with significant risk of material adjustment [text block]  Explanation of sources of estimation uncertainty with significant risk of material adjustment [text block]  Disclosure of assets and liabilities with significant risk of material adjustment [text block]  Disclosure of assets and liabilities with significant risk of material adjustment [text block]  Disclosure of assets and liabilities with significant risk of material adjustment [text block]  Assets and liabilities [member]	text block table  axis  member [default]  member  line items  X instant, debit X instant, debit X instant, debit text block text block text block text block text text text text text text text text	IAS 1.61 Disclosure  IFRS 16.97 Disclosure: IFRS 15.120 b (i) Disclosure: IFRS 7.811 Example: IFRS 7.42E e Disclosure: IFRS 7.811 Example: IFRS 7.42E e Disclosure: IFRS 16.94 Disclosure: IFRS 17.132 b Disclosure: IFRS 17.132 b Disclosure: Effective 2023-01-01 IFRS 17.109 Disclosure: Effective 2023-01-01 IFRS 17.132 b Disclosure: IFRS 19.147 c Example: Effective 2023-01-01 IFRS 17.132 b Disclosure: IFRS 19.147 c Example: IFRS 1.132 b (ii) Disclosure: IFRS 1.132 b (iii) Disclosure: IFRS 1.132 b Disclosure: IFRS 7.235 a Disclosure: IFRS 7.831 f (iii) Disclosure: IFRS 1.132 b Disclosure: IFRS 1.134 b Disclosure: IFRS 1.135 Dis		
Disclosure of amounts to be recovered or settled both no more and more than twelve months after reporting date [text block]  Disclosure of amounts to be recovered or settled both no more and more than twelve months after reporting date [text block]  Disclosure of amounts to be recovered or settled after twelve months for classes of assets and liabilities that contain amounts to be recovered or settled both no more and more than twelve months after reporting date [abstract]  Disclosure of amounts to be recovered or settled both no more and more than twelve months after reporting date [abstract]  Disclosure of amounts to be recovered or settled both no more and more than twelve months after reporting date [labile]  Maturity [axis]  Aggregated time bands [member]  Later than one year [member]  Later than one year [member]  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 thems]  Current trade receivables  Current trade payables  Disclosure of significant accounting policies (text block)  Explanation of measurement bases used in preparing financial statements [text block]  Explanation of measurement bases used in preparing financial statements [text block]  Explanation of management judgements in applying entity's accounting policies with significant effect on recognised amounts  Explanation of sources of estimation uncertainty with significant risk of material adjustment [abstract]  Disclosure of assets and liabilities with significant risk of material adjustment [time tems]  Description of nature of assets with significant risk of material adjustment [line items]  Description of nature of assets with significant risk of material adjustment within next financial year  Description of nature of assets with significant risk of material adjustment within next financial year	text block  table  axis  member  [default]  member  line items  X instant, debit X instant, debit text block text	IAS 1.61 Disclosure  IFRS 16.97 Disclosure IFRS 15.120 b (i) Disclosure IFRS 7.811 Example IFRS 7.42E e Disclosure IFRS 7.811 Example IFRS 7.42E e Disclosure IFRS 16.94 Disclosure IFRS 7.23B a Disclosure, Effective 2023-01-01 IFRS 17.109 Disclosure Effective 2023-01-01 IFRS 17.109 Disclosure IFRS 15.120 b (i) Disclosure IFRS 15.120 b (ii) Disclosure IFRS 15.120 b (iii) Disclosure IFRS 15.120 b (iii) Disclosure IFRS 15.120 b (iii) Disclosure IFRS 16.97 Disclosure IFRS 16.94 Disclosure IFRS 16.97 Disclosure IFRS 17.132 b Disclosure IFRS 17.134 b Disclosure IFRS 17.135 b Disclosure IFRS 17.136 b Disclosure IFRS 17.13		
Disclosure of amounts to be recovered or settled both no more and more than twelve months after reporting date [text block]  Disclosure of amounts to be recovered or settled both no more and more than twelve months after reporting date [text block]  Disclosure of amounts to be recovered or settled after twelve months for classes of assets and liabilities that contain amounts to be recovered or settled both no more and more than twelve months after reporting date [abstract]  Disclosure of amounts to be recovered or settled after twelve months for classes of assets and liabilities that contain amounts to be recovered or settled both no more and more than twelve months after reporting date [table]  Aggregated time bands [member]  Not later than one year [member]  Later than one year [member]  Later than one year [member]  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]  Current inventories  Current trade receivables  Current trade receivables  Current trade payables  Disclosure of significant accounting policies [text block]  Explanation of management judgements in applying entity's accounting policies with significant effect on recognised amounts  Explanation of management judgements in applying entity's accounting policies with significant effect on recognised amounts  Explanation of management judgements in applying entity's accounting policies with significant effect on recognised amounts  Explanation of management judgements in applying entity's accounting policies with significant effect on recognised amounts  Explanation of management judgements in significant risk of material adjustment [text block]  Disclosure of assets and liabilities with significant risk of material adjustment [text block]  Disclosure of assets and liabilities with significant risk of material adjustment [time]  Disclosure of assets and liabilities with sig	text block  table  axis  member [default]  member  line items  X instant, debit X instant, credit text block text block text block text block text text text text text text text text	IAS 1.61 Disclosure  IAS 1.61 Disclosure IFRS 15.120 b (i) Disclosure IFRS 16.97 Disclosure IFRS 7.42E e Disclosure IFRS 7.811 Example IFRS 7.42E e Disclosure IFRS 16.10 bactosure IFRS 16.94 Disclosure IFRS 16.94 Disclosure IFRS 16.94 Disclosure IFRS 16.94 Disclosure IFRS 17.132 b Disclosure IFRS 16.94 Disclosure IFRS 7.23B a Disclosure IFRS 17.132 b Disclosure IFRS 17.133 b Disclosure IFRS 17.134 b Disclosure IFRS 17.135 b Disclosure IFRS 17		
Disclosure of amounts to be recovered or settled both no more and more than twelve months after reporting date [text block]  Disclosure of amounts to be recovered or settled both no more and more than twelve months after reporting date [text block]  Disclosure of amounts to be recovered or settled after twelve months for classes of assets and liabilities that contain amounts to be recovered or settled both no more and more than twelve months after reporting date [abstract]  Disclosure of amounts to be recovered or settled both no more and more than twelve months after reporting date [abstract]  Disclosure of amounts to be recovered or settled both no more and more than twelve months after reporting date [table]  Maturity [axis]  Aggregated time bands [member]  Later than one year [member]  Later than one year [member]  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]  Current inventories  Current trade receivables  Current trade receivables  Current trade payables  Disclosure of aspirilicant accounting policies [text block]  Explanation of measurement bases used in preparing financial statements [text block]  Explanation of measurement bases used in preparing financial statements [text block]  Description of other accounting policies relevant to understanding of financial statements [text block]  Disclosure of assets and liabilities with significant risk of material adjustment [abstract]  Disclosure of assets and liabilities with significant risk of material adjustment [text block]  Assets and liabilities with significant risk of material adjustment [financial year Description of nature of assets with significant risk of material adjustment [time items]  Description of nature of assets with significant risk of material adjustments within next financial year Assets with significant risk of material adjustments within next financial ye	text block  table  axis  member  [default]  member  line items  X instant, debit X instant, debit text block text	IAS 1.61 Disclosure  IFRS 16.97 Disclosure IFRS 15.120 b (i) Disclosure IFRS 7.811 Example IFRS 7.42E e Disclosure IFRS 7.811 Example IFRS 7.42E e Disclosure IFRS 16.94 Disclosure IFRS 7.23B a Disclosure, Effective 2023-01-01 IFRS 17.109 Disclosure Effective 2023-01-01 IFRS 17.109 Disclosure IFRS 15.120 b (i) Disclosure IFRS 15.120 b (ii) Disclosure IFRS 15.120 b (iii) Disclosure IFRS 15.120 b (iii) Disclosure IFRS 15.120 b (iii) Disclosure IFRS 16.97 Disclosure IFRS 16.94 Disclosure IFRS 16.97 Disclosure IFRS 17.132 b Disclosure IFRS 17.134 b Disclosure IFRS 17.135 b Disclosure IFRS 17.136 b Disclosure IFRS 17.13		
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]  Disclosure of amounts to be recovered or settled after twelve months for classes of assets and liabilities that contain amounts to be recovered or settled both no more and more than twelve months after reporting date [abstract]  Disclosure of amounts to be recovered or settled after twelve months for classes of assets and liabilities that contain amounts to be recovered or settled both no more and more than twelve months after reporting date [table]  Aggregated time bands [member]  Not later than one year [member]  Later than one year [member]  Later than one year [member]  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 litems]  Current inventories  Current inventories  Current trade receivables  Current trade receivables  Current trade receivables  Disclosure of of other accounting policies [text block]  Explanation of measurement bases used in preparing financial statements [text block]  Explanation of measurement bases used in preparing financial statements [text block]  Explanation of sources of estimation uncertainty with significant risk of material adjustment [tabstract]  Disclosure of assets and liabilities with significant risk of material adjustment [tabstract]  Disclosure of assets and liabilities with significant risk of material adjustment [tabstract]  Disclosure of assets and liabilities with significant risk of material adjustments within next financial year  Description of nature of liabilities with significant risk of material adjustments within next financial year  Description of objectives, policies and processes for managing capital [abstract]	text block  table  axis  member [default]  member  line items  X instant, debit X instant, debit text block text text text block text text text text text tixt x instant, debit X instant, debit X instant, debit X instant, debit X instant, credit	IAS 1.61 Disclosure  IFRS 16.97 Disclosure: IFRS 15.120 b (i) Disclosure: IFRS 7.811 Example: IFRS 7.42E e Disclosure: IFRS 7.811 Example: IFRS 7.42E e Disclosure: IFRS 16.94 Disclosure: IFRS 17.109 Disclosure: Effective 2023-01-01 IFRS 17.109 Disclosure: Effective 2023-01-01 IFRS 17.109 Disclosure: Effective 2023-01-01 IFRS 17.109 Disclosure: IFRS 16.97 Disclosure: IFRS 16.94 Disclosure: IFRS 16.97 Disclosure: IFRS 16.94 Disclosure: IFRS 16.94 Disclosure: IFRS 17.120 Disclosure: IFRS 17.132 b Disclosure: IFRS 17.132 b Disclosure: IFRS 16.94 Disclosure: IFRS 17.132 b Disclosure: IFRS 16.94 Disclosure: IFRS 17.132 b Disclosure: IFRS 17		

	-		Additional AU Reference	
Label	Type member	IFRS reference	to IFRS elements	AU Reference
Capital requirements [member]	[default]	IAS 1.136 Disclosure		
Disclosure of objectives, policies and processes for managing capital [line items]  Qualitative information about entity's objectives, policies and processes for managing capital	line items text	IAS 1.135 a <sub>Disclosure</sub>		
Summary quantitative data about what entity manages as capital	text	IAS 1.135 b <sub>Disclosure</sub>		
Description of changes in entity's objectives, policies and processes for managing capital and what entity manages as capital	text	IAS 1.135 c <sub>Disclosure</sub>		
Information whether entity complied with any externally imposed capital requirements Information about consequences of non-compliance with externally imposed capital requirements	text text	IAS 1.135 d <sub>Disclosure</sub> IAS 1.135 e <sub>Disclosure</sub>		
Dividends recognised as distributions to owners per share	X.XX <sub>duration</sub>	IAS 1.103 e Disclosure		
Dividends proposed or declared before financial statements authorised for issue but not recognised as distribution to owners	X <sub>duration</sub>	IAS 1.137 a Disclosure, IAS 10.13 Disclosure		
Dividends proposed or declared before financial statements authorised for issue but not recognised as	X.XX <sub>duration</sub>	IAS 1.137 a <sub>Disclosure</sub>		
distribution to owners per share  Cumulative preference dividends not recognised	X <sub>duration</sub>	IAS 1.137 b Disclosure		
Description of nature of non-cash assets held for distribution to owners declared before financial statements authorised for issue	text	IFRIC 17.17 a Disclosure		
Non-cash assets declared for distribution to owners before financial statements authorised for issue	X instant, debit	IFRIC 17.17 b Disclosure		
Non-cash assets declared for distribution to owners before financial statements authorised for issue, at fair value	X instant, debit	IFRIC 17.17 c Disclosure		
Description of methods used to measure fair value of non-cash assets declared for distribution to owners before	text	IFRIC 17.17 c Disclosure		
financial statements authorised for issue  Dividends payable, non-cash assets distributions	X instant, credit	IFRIC 17.16 a Disclosure		
Increase (decrease) in dividends payable through change in fair value of non-cash assets held for distribution to owners	X <sub>duration, credit</sub>	IFRIC 17.16 b Disclosure		
Equity reclassified into financial liabilities	X <sub>duration</sub>	IAS 1.80A Disclosure		
Financial liabilities reclassified into equity  Description of timing and reason of reclassification between financial liabilities and equity	X <sub>duration</sub> text	IAS 1.80A Disclosure		
[811000] Notes - Accounting policies, changes in accounting estimates and errors	lext			
Disclosure of changes in accounting policies, accounting estimates and errors [text block]  Disclosure of initial application of standards or interpretations [text block]	text block text block	IAS 8 - Accounting policies Disclosure IAS 8.28 Disclosure		
Disclosure of initial application of standards or interpretations [abstract]	lext block			
Disclosure of initial application of standards or interpretations [table]	table	IAS 8.28 Disclosure		
Initially applied IFRSs [axis]	axis member	IAS 8.28 Disclosure		
Initially applied IFRSs [member]	[default]	IAS 8.28 Disclosure		
		01 IAS 39.108H Disclosure, Expiry date 2023-01-		
Interest Rate Benchmark Reform-Phase 2 [member]	member	01 IFRS 9.7.1.10 <sub>Disclosure</sub> , Expiry date 2023-01- 01 IFRS 4.50 <sub>Disclosure</sub> , Expiry date 2023-01-		
		01 IFRS 16 C18 Effective 2023-01-01 IFRS 17.C3 common		
IFRS 17 [member]	member	practice, Expiry date 2025-01-01 IFRS 17.C1 Disclosure		
Property, Plant and Equipment-Proceeds before Intended Use [member]	member	Expiry date 2024-01-01 IAS 16.81N Disclosure Expiry date 2025-01-01 IAS 1.139U Disclosure		
Classification of Liabilities as Current or Non-current [member] Onerous Contracts-Cost of Fulfilling Contract [member]	member member	Expiry date 2024-01-01 IAS 37.105 Disclosure		
		O1 IFRS 1.39AG Disclosure: Expiry date 2024-01-		
Annual Improvements to IFRS Standards 2018-20 [member]	member	01 IFRS 9.7.1.9 Disclosure, Expiry date 2024-01-		
Annual Improvements 2018-20 Amendments to IFRS 1 [member]	member	O1 IAS 41 65 COLUMN DISCLOSURE Expiry date 2024-01-01 IFRS 1.39AG Disclosure		
Annual Improvements 2018-20 Amendments to IFRS 9 [member]	member	Expiry date 2024-01-01 IFRS 9.7.1.9 Disclosure		
Annual Improvements 2018-20 Amendments to IAS 41 [member]  Disclosure of initial application of standards or interpretations [line items]	member line items	Expiry date 2024-01-01 IAS 41.65 Disclosure		
Title of initially applied IFRS	text	IAS 8.28 a <sub>Disclosure</sub>		
Description whether change in accounting policy is made in accordance with transitional provisions of initially applied IFRS	text	IAS 8.28 b <sub>Disclosure</sub>		
Description of nature of change in accounting policy	text	IAS 8.28 c <sub>Disclosure</sub>		
Description of transitional provisions of initially applied IFRS  Description of transitional provisions of initially applied IFRS that might have effect on future periods	text	IAS 8.28 d <sub>Disclosure</sub>		
Description of fact that new or amended IFRS Standard is applied early	text	01 IFRS 1.39AG <sub>Disclosure</sub> . Expiry date 2023-01- 01 IFRS 4.50 <sub>Disclosure</sub> . Expiry date 2025-01- 01 IAS 1.130 <sub>Disclosure</sub> . Expiry date 2023-01- 01 IFRS 16.C1B <sub>Disclosure</sub> . Expiry date 2025-01- 01 IFRS 9.7-1.9 <sub>Disclosure</sub> . Expiry date 2024-01- 01 IFRS 9.7-1.10 <sub>Disclosure</sub> . Expiry date 2024-01- 01 IFRS 9.7-1.10 <sub>Disclosure</sub> . Expiry date 2024-01- 01 IAS 41.65 Disclosure. Expiry date 2023-01- 01 IAS 9.108 Disclosure. Expiry date 2023-01- 01 IAS 9.108 Disclosure. Expiry date 2024-01- 01 IAS 9.108 Disclosure.		
Disclosure of voluntary change in accounting policy [text block]	text block	IAS 8.29 Disclosure		
Disclosure of voluntary change in accounting policy [abstract]  Disclosure of voluntary change in accounting policy [table]	table	IAS 8.29 Disclosure		
Voluntary changes in accounting policy [axis]	axis	IAS 8.29 Disclosure		
Voluntary changes in accounting policy [member]	member [default]	IAS 8.29 Disclosure		
Disclosure of voluntary change in accounting policy [line items]  Description of nature of voluntary change in accounting policy	line items text	IAS 8.29 a Dischasina		
Description of reasons why applying new accounting policy provides reliable and more relevant	text	IAS 8.29 b Disclosure		
information  Explanation of new standards or interpretations not applied	text	IAS 8.30 a Disclosure		
Disclosure of expected impact of initial application of new standards or interpretations [text block]	text block	IAS 8.30 b Disclosure		
Disclosure of expected impact of initial application of new standards or interpretations [abstract]  Disclosure of expected impact of initial application of new standards or interpretations [table]	table	IAS 8.30 b Disclosure		
New IFRSs [axis]	axis	IAS 8.30 b Disclosure		
New IFRSs [member]	member [default]	IAS 8.30 b Disclosure		
Disclosure of expected impact of initial application of new standards or interpretations [line items]	line items	MC 0.01 -		
Title of new IFRS  Description of nature of impending change in accounting policy	text	IAS 8.31 a Example IAS 8.31 b Example		
Date by which application of new IFRS is required	yyyy-mm-dd	IAS 8.31 c Example		
Date as at which entity plans to apply new IFRS initially	yyyy-mm-dd	IAS 8.31 d Example IAS 8.31 e (i) Example		
Discussion of impact that initial application of new IFRS is expected to have on financial statements  Description of fact that impact of initial application of new IFRS is not known or reasonably estimable	text	IAS 8.31 e (i) Example IAS 8.31 e (ii) Example		
Explanation of reason why it is impracticable to determine amounts of adjustments related to change in accounting policy	text	IAS 8.29 e Disclosure, IAS 8.28 h Disclosure		
Disclosure of changes in accounting estimates [text block]	text block	IAS 8.39 Disclosure		
Disclosure of changes in accounting estimates [abstract] Disclosure of changes in accounting estimates [table]	table	IAS 8.39 Disclosure		
Accounting estimates [axis]	axis	IAS 8.39 Disclosure		
	member	IAS 8.39 Disclosure		
Accounting estimates [member]	[default]			
Disclosure of changes in accounting estimates [line items]	[default] line items	140.000		
Disclosure of changes in accounting estimates [line items]  Description of nature of change in accounting estimate [text block]	line items text block	IAS 8.39 Disclosure		
Disclosure of changes in accounting estimates [line items]  Description of nature of change in accounting estimate [text block]  Increase (decrease) in accounting estimate  Description of fact that estimating amount of change in accounting estimate is impracticable [text block]	line items text block X <sub>duration</sub> text block	IAS 8.39 Disclosure IAS 8.40 Disclosure		
Disclosure of changes in accounting estimates [line items]  Description of nature of change in accounting estimate [text block]  Increase (decrease) in accounting estimate  Description of fact that estimating amount of change in accounting estimate is impracticable [text block]  Description of nature of accounting errors in prior periods [text block]	line items text block X <sub>duration</sub>	IAS 8.39 <sub>Disclosure</sub> IAS 8.40 <sub>Disclosure</sub> IAS 8.49 a <sub>Disclosure</sub>		
Disclosure of changes in accounting estimates [line items]  Description of nature of change in accounting estimate [text block]  Increase (decrease) in accounting estimate  Description of fact that estimating amount of change in accounting estimate is impracticable [text block]  Description of nature of accounting errors in prior periods [text block]  Explanation of reason why it is impracticable to determine amounts for correction related to prior period errors	line items text block X <sub>duration</sub> text block	IAS 8.39 Disclosure IAS 8.40 Disclosure		
Disclosure of changes in accounting estimates [line items]  Description of nature of change in accounting estimate [text block]  Increase (decrease) in accounting estimate  Description of fact that estimating amount of change in accounting estimate is impracticable [text block]  Description of nature of accounting errors in prior periods [text block]  Explanation of reason why it is impracticable to determine amounts for correction related to prior period errors  [813000] Notes - Interim financial reporting	line items text block X duration text block text block text	IAS 8.49 Disclosure IAS 8.49 Disclosure IAS 8.49 d Disclosure IAS 8.49 d Disclosure		
Disclosure of changes in accounting estimates [line items]  Description of nature of change in accounting estimate [text block]  Increase (decrease) in accounting estimate  Description of fact that estimating amount of change in accounting estimate is impracticable [text block]  Description of nature of accounting errors in prior periods [text block]  Explanation of reason why it is impracticable to determine amounts for correction related to prior period errors  [813000] Notes - Interim financial reporting  Disclosure of interim financial reporting [text block]	line items text block X duration text block text block text text	IAS 8.39 Disclosure IAS 8.49 a Disclosure IAS 8.49 d Disclosure IAS 8.49 d Disclosure IAS 34 - Content of an interim financial report Disclosure		
Disclosure of changes in accounting estimates [line items]  Description of nature of change in accounting estimate [text block]  Increase (decrease) in accounting estimate  Description of fact that estimating amount of change in accounting estimate is impracticable [text block]  Description of nature of accounting errors in prior periods [text block]  Explanation of reason why it is impracticable to determine amounts for correction related to prior period errors  [813000] Notes - Interim financial reporting	line items text block X duration text block text block text	IAS 8.49 Disclosure IAS 8.49 Disclosure IAS 8.49 d Disclosure IAS 8.49 d Disclosure IAS 8.49 t Disclosure IAS 34 - Content of an interim financial report Disclosure IAS 34.15 Disclosure		
Disclosure of changes in accounting estimates [line items]  Description of nature of change in accounting estimate [text block]  Increase (decrease) in accounting estimate  Description of fact that estimating amount of change in accounting estimate is impracticable [text block]  Description of nature of accounting errors in prior periods [text block]  Explanation of reason why it is impracticable to determine amounts for correction related to prior period errors  [813000] Notes - Interim financial reporting  Disclosure of interim financial reporting [text block]  Description of significant events and transactions  Description of cross-reference to disclosures presented outside interim financial statements  Description of accounting policies and methods of computation followed in interim financial statements [text	line items text block X duration text block text block text text block text	IAS 8.39 Disclosure IAS 8.49 a Disclosure IAS 8.49 d Disclosure IAS 8.49 d Disclosure IAS 34 - Content of an interim financial report Disclosure		
Disclosure of changes in accounting estimates [line items]  Description of nature of change in accounting estimate [text block]  Increase (decrease) in accounting estimate  Description of fact that estimating amount of change in accounting estimate is impracticable [text block]  Description of nature of accounting errors in prior periods [text block]  Explanation of reason why it is impracticable to determine amounts for correction related to prior period errors  [81300] Notes - Interim financial reporting  Disclosure of interim financial reporting  Description of significant events and transactions  Description of cross-reference to disclosures presented outside interim financial statements	line items text block  X duration text block text block text text block text text text text	IAS 8.39 Disclosure IAS 8.49 Disclosure IAS 8.49 d Disclosure IAS 8.49 d Disclosure IAS 34 - Content of an interim financial report Disclosure IAS 34.15 Disclosure IAS 34.16 Disclosure		

			Additional AU Reference	
Label	Туре	IFRS reference	to IFRS elements	AU Reference
Explanation of nature and amount of items affecting assets, liabilities, equity, net income or cash flows that are unusual because of their nature size or incidence	text	IAS 34.16A c Disclosure		
Explanation of nature and amount of changes in estimates of amounts reported in prior interim periods or prior	text	IAS 34.16A d Disclosure		
financial years  Explanation of issues, repurchases and repayments of debt and equity securities	text	IAS 34.16A e Disclosure		
Dividends paid, ordinary shares	X <sub>duration</sub> , debit	IAS 34.16A f Disclosure		
Dividends paid, other shares Dividends paid, ordinary shares per share	X duration, debit X.XX duration	IAS 34.16A f Disclosure		
Dividends paid, ordinary snares per snare  Dividends paid, other shares per share	X.XX duration	IAS 34.16A f Disclosure		
Explanation of events after interim period that have not been reflected	text	IAS 34.16A h Disclosure		
Explanation of effect of changes in composition of entity during interim period	text	IAS 34.16A i Disclosure		
Description of compliance with IFRSs if applied for interim financial report  Description of nature and amount of change in estimate during final interim period	text	IAS 34.19 <sub>Disclosure</sub> IAS 34.26 <sub>Disclosure</sub>		
[815000] Notes - Events after reporting period	I I I			
Disclosure of events after reporting period [text block]  Explanation of body of authorisation	text block	IAS 10 - Disclosure Disclosure IAS 10.17 Disclosure		
Date of authorisation for issue of financial statements	text yyyy-mm-dd	IAS 10.17 Disclosure		
Explanation of fact that entity's owners or others have power to amend financial statements after issue	text	IAS 10.17 Disclosure		
Disclosure of non-adjusting events after reporting period [text block]	text block	IAS 10.21 <sub>Disclosure</sub>		
Disclosure of non-adjusting events after reporting period [abstract]  Disclosure of non-adjusting events after reporting period [table]	table	IAS 10.21 Disclosure		
Non-adjusting events after reporting period [axis]	axis	IAS 10.21 Disclosure		
Non-adjusting events after reporting period [member]	member [default]	IAS 10.21 Disclosure		
Major business combination [member]	member	IAS 10.22 a Example		
Disposal of major subsidiary [member]	member	IAS 10.22 a Example		
Announcement of plan to discontinue operation [member]  Major purchases of assets [member]	member member	IAS 10.22 b Example IAS 10.22 c Example		
Classification of assets as held for sale [member]	member	IAS 10.22 c Example		
Other disposals of assets [member]	member	IAS 10.22 c Example		
Expropriation of major assets by government [member]  Destruction of major production plant [member]	member member	IAS 10.22 c Example IAS 10.22 d Example		
Announcing or commencing implementation of major restructuring [member]	member	IAS 10.22 d Example IAS 10.22 e Example		
Major ordinary share transactions [member]	member	IAS 10.22 f Example		
Potential ordinary share transactions [member]	member	IAS 10.22 f Example		
Abnormally large changes in asset prices or foreign exchange rates [member] Changes in tax rates or tax laws enacted or announced [member]	member member	IAS 10.22 g Example IAS 10.22 h Example		
Entering into significant commitments or contingent liabilities [member]	member	IAS 10.22 i Example		
Commencement of major litigation [member]	member	IAS 10.22 j Example		
Disclosure of non-adjusting events after reporting period [line items]  Description of nature of non-adjusting event after reporting period	line items text	IAS 10.21 a pisclosure		
Explanation of financial effect of non-adjusting event after reporting period [text block]	text block	IAS 10.21 b Disclosure		
Dividends proposed or declared before financial statements authorised for issue but not recognised as distribution to owners	X <sub>duration</sub>	IAS 1.137 a <sub>Disclosure</sub> , IAS 10.13 <sub>Disclosure</sub>		
[816000] Notes - Hyperinflationary reporting				
Disclosure of hyperinflationary reporting [text block]	text block	IAS 29 - Disclosures Disclosure		
Explanation of fact that financial statements and corresponding figures for previous periods have been restated for changes in general purchasing power of functional currency	text	IAS 29.39 a <sub>Disclosure</sub>		
Description of bases of financial statements that have been restated for changes in general purchasing power of	f text	IAS 29.39 b Disclosure		
functional currency  Description of identity of price index	text	IAS 29.39 C Disclosure		
Level of price index	X.XX instant	IAS 29.39 c Disclosure		
Price index movements	X.XX <sub>duration</sub>	IAS 29.39 C Disclosure		
Gains (losses) on net monetary position [817000] Notes - Business combinations	X duration, credit	IAS 29.9 Disclosure		
Disclosure of business combinations [text block]	text block	IFRS 3 - Disclosures Disclosure		
Description of nature and financial effect of business combinations during period	text	IFRS 3.59 a Disclosure		
Description of nature and financial effect of business combinations after reporting period before statements authorised for issue	text	IFRS 3.59 b Disclosure		
Explanation of financial effect of adjustments related to business combinations	text	IFRS 3.61 Disclosure		
Additional information about nature and financial effect of business combination	text	IFRS 3.63 Disclosure IFRS 3 - Disclosures application of paragraphs 59		
Disclosure of detailed information about business combination [text block]	text block	and 61 <sub>Disclosure</sub>		
Disclosure of detailed information about business combination [abstract]		IFRS 3.B64 Disclosure		
Disclosure of detailed information about business combination [table]  Business combinations [axis]	table axis	IFRS 3.B64 Disclosure		
Entity's total for business combinations [member]	member	IFRS 3.B64 Disclosure, IFRS 3.B67 Disclosure		
Business combinations [member]	[default] member	IFRS 3.B64 Disclosure		
Aggregated individually immaterial business combinations [member]	member	IFRS 3.B65 Disclosure		
Disclosure of detailed information about business combination [line items]	line items			
Name of acquiree  Description of acquiree	text	IFRS 3.B64 a <sub>Disclosure</sub> IFRS 3.B64 a <sub>Disclosure</sub>		
Date of acquisition	yyyy-mm-dd	IFRS 3.B64 b Disclosure		
Percentage of voting equity interests acquired	X.XX instant	IFRS 3.B64 c Disclosure		
Description of primary reasons for business combination  Description of how acquirer obtained control of acquiree	text	IFRS 3.B64 d Disclosure		
Description of how acquirer obtained control of acquiree  Description of factors that make up goodwill recognised	text	IFRS 3.B64 @ Disclosure		
Acquisition-date fair value of total consideration transferred [abstract]				
Cash transferred Other tangible or intangible assets transferred	X instant, credit X instant, credit	IFRS 3.B64 f (i) Disclosure IFRS 3.B64 f (ii) Disclosure		
Uther tangible or intangible assets transferred  Liabilities incurred	X instant, credit	IFRS 3.B64 f (iii) Disclosure		
Equity interests of acquirer	X instant, credit	IFRS 3.B64 f (iv) Disclosure		
Number of instruments or interests issued or issuable	X.XX instant text	IFRS 3.B64 f (iv) Disclosure IFRS 3.B64 f (iv) Disclosure		
Description of method of measuring fair value of instruments or interests  Total consideration transferred, acquisition-date fair value	X instant, credit	IFRS 3.B64 f (IV) Disclosure IFRS 3.B64 f Disclosure		
Contingent consideration recognised as of acquisition date	X instant, credit	IFRS 3.B64 g (i) Disclosure		
Indemnification assets recognised as of acquisition date	X instant, debit	IFRS 3.B64 g (i) Disclosure		
Description of arrangement for contingent consideration arrangements and indemnification assets	text	IFRS 3.B64 g (ii) Disclosure		
		J. Jisuosue		
Description of basis for determining amount of payment for contingent consideration arrangements and indemnification assets	d text	IFRS 3.B64 g (ii) Disclosure		
Description of estimate of range of undiscounted outcomes from contingent consideration	text	IFRS 3.B64 g (iii) <sub>Disclosure</sub>		
arrangements and indemnification assets  Description of explanation of fact and reasons why range of outcomes from contingent consideration				
arrangements and indemnification assets cannot be estimated	text	IFRS 3.B64 g (iii) Disclosure		
Explanation of fact that maximum amount of payment for contingent consideration arrangements and indemnification assets is unlimited	text	IFRS 3.B64 g (iii) Disclosure		
Amounts recognised as of acquisition date for each major class of assets acquired and liabilities				
assumed [abstract] Financial assets recognised as of acquisition date	X instant, debit	IFRS 3.IE72 Example, IFRS 3.B64 i Example		
Inventory recognised as of acquisition date	X instant, debit	IFRS 3.IE72 Example: IFRS 3.B64 i Example		
Property, plant and equipment recognised as of acquisition date	X instant, debit	IFRS 3.IE72 Example, IFRS 3.B64 i Example		
Identifiable intangible assets recognised as of acquisition date	X instant, debit	IFRS 3.B64 i Example, IFRS 3.IE72 Example		
Customer-related intangible assets recognised as of acquisition date  Technology-based intangible assets recognised as of acquisition date	X instant, debit X instant, debit	IFRS 3.B64 i Common practice		
Financial liabilities recognised as of acquisition date	(X) instant, credit	IFRS 3.IE72 Example, IFRS 3.B64 i Example		
Contingent liabilities recognised as of acquisition date	(X) instant, credit	IFRS 3.B64 i Example, IFRS 3.IE72 Example		
Net identifiable assets acquired (liabilities assumed)  Additional disclosures for amounts recognised as of acquisition date for each major class of assets	X instant, debit	IFRS 3.B64 i <sub>Example</sub> , IFRS 3.IE72 <sub>Example</sub>		
acquired and liabilities assumed [abstract]				
Non-current assets recognised as of acquisition date	X instant, debit	IFRS 3.B64 i Common practice		
	X instant, debit X instant, debit (X) preparagraph 112	IFRS 3.B64 i Common practice		

	_		Additional AU Reference	
tabel  Current liabilities recognised as of acquisition date	Type (X) instant, credit	IFRS 3.B64 i Common practice	to IFRS elements	AU Reference
Trade and other payables recognised as of acquisition date  Trade and other payables recognised as of acquisition date	(X) instant, credit (X) instant, credit	IFRS 3.B64 i Common practice		
Deferred tax assets recognised as of acquisition date	X instant, debit	IFRS 3.B64 i Common practice		
Deferred tax liabilities recognised as of acquisition date  Borrowings recognised as of acquisition date	(X) instant, credit (X) instant, credit	IFRS 3.B64 i Common practice		
Deferred income including contract liabilities recognised as of acquisition date [abstract]				
Contract liabilities recognised as of acquisition date  Deferred income other than contract liabilities recognised as of acquisition date	(X) instant, credit (X) instant, credit	IFRS 3.B64 i Common practice		
Total deferred income including contract liabilities recognised as of acquisition date	(X) instant, credit (X) instant, credit	IFRS 3.B64 i Common practice		
Cash and cash equivalents recognised as of acquisition date	X instant, debit	IFRS 3.B64 i Common practice		
Goodwill recognised as of acquisition date  Goodwill expected to be deductible for tax purposes	X instant, debit X instant, debit	IFRS 3.IE72 Example, IFRS 3.B64 Example IFRS 3.B64 k Disclosure		
Gain recognised in bargain purchase transaction	X instant, debit X duration, credit	IFRS 3.B64 n (i) Disclosure		
Description of line item in statement of comprehensive income in which gain in bargain purchase transaction is recognised	text	IFRS 3.B64 n (i) Disclosure		
Description of reasons why bargain purchase transaction resulted in gain	text	IFRS 3.B64 n (ii) Disclosure		
Non-controlling interest in acquiree recognised at acquisition date	X instant, credit	IFRS 3.B64 o (i) Disclosure		
Description of measurement basis for non-controlling interest in acquiree recognised at acquisition date	text	IFRS 3.B64 o (i) Disclosure		
Description of valuation techniques and significant inputs used to measure non-controlling interest in acquiree measured at fair value	text	IFRS 3.B64 o (ii) Disclosure		
Acquisition-date fair value of equity interest in acquiree held by acquirer immediately before acquisition	X instant, credit	IFRS 3.B64 p (i) pisclosure		
date  Gain (loss) recognised as result of remeasuring to fair value equity interest in acquiree held by acquirer				
before business combination	X duration, credit	IFRS 3.B64 p (ii) Disclosure		
Description of line item of statement of comprehensive income in which gain or loss as result of remeasuring to fair value equity interest is recognised	text	IFRS 3.B64 p (ii) Disclosure		
Revenue of acquiree since acquisition date	X duration, credit	IFRS 3.B64 q (i) Disclosure		
Profit (loss) of acquiree since acquisition date  Revenue of combined entity as if combination occurred at beginning of period	X duration, credit X duration, credit	IFRS 3.B64 q (i) Disclosure IFRS 3.B64 q (ii) Disclosure		
Profit (loss) of combined entity as if combination occurred at beginning of period	X duration, credit	IFRS 3.B64 q (ii) Disclosure		
Explanation of fact and explanation of why disclosure of information on revenues and profit or loss is impracticable	text	IFRS 3.B64 q Disclosure		
Description of reasons why initial accounting for business combination is incomplete	text	IFRS 3.B67 a (i) Disclosure		
Description of assets, liabilities, equity interests or items of consideration for which initial accounting is incomplete	text	IFRS 3.B67 a (ii) Disclosure		
Description of nature of any measurement period adjustments recognised for particular assets,	text	IFRS 3.B67 a (iii) pisclosure		
liabilities, non-controlling interests or items of consideration  Measurement period adjustments recognised for particular assets, liabilities, non-controlling interests or				
items of consideration	^ duration	IFRS 3.B67 a (iii) Disclosure		
Increase (decrease) in contingent consideration asset (liability)  Explanation of any changes in recognised amounts of contingent consideration	X duration, debit	IFRS 3.B67 b (i) Disclosure		
Explanation of any changes in recognised amounts of contingent consideration  Explanation of any changes in range of undiscounted outcomes and reasons for those changes for	text	IFRS 3.B67 b (i) Disclosure		
contingent consideration		IFRS 3.B67 b (iii) Disclosure		
Description of valuation techniques and key model inputs used to measure contingent consideration  Gain (loss) that relates to identifiable assets acquired or liabilities assumed in business combination and	text d			
is of such size, nature or incidence that disclosure is relevant to understanding combined entity's	X duration, credit	IFRS 3.B67 e Disclosure		
financial statements  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	text	IFRS 3.B67 e Disclosure		
combined entity's financial statements  Disclosure of reconciliation of changes in goodwill [text block]	text block	IFRS 3.B67 d Disclosure		
Disclosure of reconciliation of changes in goodwill [abstract]		1500 0 007 J		
Disclosure of reconciliation of changes in goodwill [table]  Business combinations [axis]	table axis	IFRS 3.B67 d Disclosure IFRS 3.B64 Disclosure		
Entity's total for business combinations [member]	member	IFRS 3.B64 Disclosure, IFRS 3.B67 Disclosure		
Business combinations [member]	[default] member	IFRS 3.B64 Disclosure		
Aggregated individually immaterial business combinations [member]	member	IFRS 3.B65 Disclosure		
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	axis	IFRS 3.867 d Disclosure IAS 40.79 d Disclosure IFRS 7.35H Disclosure IAS 40.79 c Disclosure IFRS 7.35I Disclosure, IAS 38.118 c Disclosure IAS 38.118 c Disclosure IAS 41.50 Disclosure, IAS 40.76 Disclosure IAS 41.54 f Disclosure, IAS 16.73 e Disclosure IAS 41.54 f Disclosure, IAS 16.73 d Disclosure Expiry date 2023-01-01 IFRS 7.IG29 Common practice. Expiry date 2023-01-01 IFRS 7.37 b Common practice		
Carrying amount [member]	member [default]	IAS 16.73 e Disclosure, IAS 40.79 d Disclosure, IFRS 7.3 51 Disclosure, IAS 38.118 e Disclosure, IAS 38.118 e Disclosure, IFRS 7.35H Disclosure, IAS 41.50 Disclosure, IFRS 3.867 d Disclosure, IAS 40.76 Disclosure, Expiry date 2023-01-01 IFRS 7.3G29 a Example, Expiry date 2023-01-01 IFRS 7.37 b Example		
Gross carrying amount [member]	member	IAS 16.73 d Disclosure IFRS 7.35N Example, IFRS 3.867 d Disclosure, IAS 40.79 c Disclosure, IFRS 7.35I Disclosure IAS 38.118 c Disclosure, IAS 41.54 f Disclosure IFRS 7.35M Disclosure, Expiry date 2023-01- 01 IFRS 7.37 b Common practice, Expiry date 2023-01- 01 IFRS 7.1029 Common practice		
Accumulated impairment [member]	member	IFRS 7.35N Example, IAS 16.73 d Common practice IFRS 7.35H Disclosure, IAS 41.54 f Common practice. IFRS 3.867 d Disclosure, IAS 40.79 c Common practice. IAS 38.118 c Common practice. Expiry date 2023-01- 01 IFRS 7.1G29 b Example. Expiry date 2023-01- 01 IFRS 7.37 b Example.		
Disclosure of reconciliation of changes in goodwill [line items]	line items			
Reconciliation of changes in goodwill [abstract]	v	IFRS 3.B67 d Disclosure, IAS 1.54 c Disclosure,		
Goodwill at beginning of period	X instant, debit	IAS 36.134 a <sub>Disclosure</sub> , IAS 36.135 a <sub>Disclosure</sub>		
Changes in goodwill [abstract] Additional recognition, goodwill	X <sub>duration</sub> , debit	IFRS 3.B67 d (ii) Disclosure		
Subsequent recognition of deferred tax assets, goodwill	(X) duration, credit	IFRS 3.B67 d (iii) Disclosure		
Decrease through classified as held for sale, goodwill	(X) duration, credit	IFRS 3.B67 d (iv) Disclosure		
Goodwill derecognised without having previously been included in disposal group classified as held for sale	(X) duration, credit	IFRS 3.B67 d (iv) Disclosure		
Impairment loss recognised in profit or loss, goodwill	(X) <sub>duration</sub>	IFRS 3.B67 d (v) Disclosure		
Increase (decrease) through net exchange differences, goodwill Increase (decrease) through other changes, goodwill	X duration, debit	IFRS 3.B67 d (vi) Disclosure IFRS 3.B67 d (vii) Disclosure		
Total increase (decrease) in goodwill	X duration, debit	IFRS 3.B67 d Disclosure		
Goodwill at end of period	X instant, debit	IFRS 3.B67 d <sub>Disclosure</sub> , IAS 1.54 c <sub>Disclosure</sub> , IAS 36.134 a <sub>Disclosure</sub> , IAS 36.135 a <sub>Disclosure</sub>		
Disclosure of transactions recognised separately from acquisition of assets and assumption of liabilities in				
business combination [text block] Disclosure of transactions recognised separately from acquisition of assets and assumption of liabilities in business combination [abstract]	text block	IFRS 3.B64 I Disclosure		
Disclosure of transactions recognised separately from acquisition of assets and assumption of liabilities in business combination [table]	table	IFRS 3.B64 I Disclosure		
Business combinations [axis]	axis	IFRS 3.B64 Disclosure		
	member [default]	IFRS 3.B64 <sub>Disclosure</sub> , IFRS 3.B67 <sub>Disclosure</sub>		
Entity's total for business combinations [member]	lacianil			
Business combinations [member]	member	IFRS 3.B64 Disclosure		
		IFRS 3.B64 Disclosure IFRS 3.B65 Disclosure IFRS 3.B64   Disclosure		

The content of authorized process of the content					
Marie   Mari		**	IFRS reference	Additional AU Reference to IFRS elements	AU Reference
Decision of memory to result with the second and contract of table of the contract of the cont	business combination [member]		IFRS 3.B64 I Disclosure		
Marchant	Disclosure of transactions recognised separately from acquisition of assets and assumption of liabilities in				
Security of the property of th			IFRS 3.B64 m Disclosure, IFRS 3.B64 I Disclosure,		
March   Company   Compan	in business combination	text			
Control of	accumption of liabilities in hydroge combination		IFRS 3.B64 I (ii) Disclosure		
Application of the content of the process of the content of the	Amounts recognised for transaction recognised separately from acquisition of assets and assumption of	X <sub>duration</sub>	IFRS 3.B64 I (iii) Disclosure		
Accordance to the process of the pro	Acquisition-related costs for transaction recognised separately from acquisition of assets and	X	IEBS 3 B64 m		
And sealed of such continued and continued a					
According to the product of author to author the product of products of the pr	acquisition of assets and assumption of liabilities in business combination	X duration, debit	IFRS 3.B64 m <sub>Disclosure</sub>		
December of the first of tentres designed contents on some on some one part of the property of the first plant of the property of the part		X <sub>duration, debit</sub>	IFRS 3.B64 m <sub>Disclosure</sub>		
Displayed on the financial displayed and above and an expert of the property of the control of the property of the	Description of line items in financial statements for amounts recognised for transaction recognised	text	IFRS 3.B64 I (iii) Disclosure		
de registre de la contraction	Description of line items in statement of comprehensive income for amounts of acquisition-related costs				
Montane and state and section of the		text	IFRS 3.B64 m <sub>Disclosure</sub>		
The control of the two or desired control of the company of the control of the co	Method used to determine settlement amount for pre-existing relationship for transaction recognised	text	IFRS 3.B64 I (iv) Disclosure		
Disclared of days of conclusions in classifications of the control					
Content of the protection protection of protection of the protec					
Express consequence promoted  Burress consequence promoted  Burress consequence promoted  Consequence per in consequence per la		text block			
Emply test for harders composed personnel of the composed personnel or					
Brilly a call of coloration desired minimals of account or coloration of possible of the coloration of					
Agocyatic node/daily immission bursons contraction protection  Classes of account missional protection  Classes of account missional protection  Dies frame classes contract the protection of t	· · · · · · · · · · · · · · · · · · ·	[default]			
Demonstrating and international protections of the protection of t					
Listand single-pit of the Color Services of Control of the Color Services of Color S					
Labor sugaried in June contractor inventory in method.  First first of dozsard excessage and the bisson contractor inventory in the contract of the contract o	Classes of acquired receivables [member]				
Observance of contraction plane and contraction of the contraction of			IFRS 3.B64 h Example		
Fig. 1946 of Support of Support of Processing Comments and several secretarials or argund in available of Comments and Support of Su			IFRS 3.B64 h Example		
Decision of contents of amounts annotated control completed in the confected of annotated by the control of annotated control of annota	, ,		IFRS 3.B64 h (i) Disclosure		
responsible.  Created and the control of the contro	Gross contractual amounts receivable for acquired receivables				
Sections of contragent labeliers in turneme contention (per label)  Resilvent or contragent infallers in hardwood properties of the section o		X instant, debit	IFRS 3.B64 h (iii) Disclosure		
Durse or contribute lasely  Durse contributes to be presented	Disclosure of contingent liabilities in business combination [text block]	text block	IFRS 3.B64 j Disclosure		
Butiness contributions (print)  Eithy start of but fourness contributions (printed)  Dutiness contributions (printed)  Classes of contingent (activate) immedial butiness contributions (printed)  Correct year (activate) immedial butiness contributions (printed)  Correct year (activate) immedial butiness contributions (printed)  Correct year (activate) immedial butiness (printed)  Englander of printing (activate) immedial butiness (printed)  Correct year (activate) immedial butiness (printed)  Correct year (activate) immedial printed (printed)  Correct year (activate) immedial printed (printed)  Correct year (activate) immedial printed (printed)  Correct year (activate) immedial year (acti		table	IERS 3 R64 i IERS 3 R67 c		
Printy attent comment control of the					
Received contingent labelities (particular)  Agreement labelities (particular)  Observed or contingent labelities (particular)  We revery contingent labelities (particular)  One contingent labelities (particular)  Beautiful or contingent labelities (					
Agarquated includedually memberal business combinations (member)  Contractor liabilities (member)  Warranty configuration (lability (memberal)  Personal property of labilities (memberal)  Contractor labilities (memberal)  Contractor labilities (memberal)  Contractor labilities (memberal)  Personal labilities (mem					
Contragant labilities (nambor) Warranty contegorial tability (nembor) Residualing controlled (and processes) Logal recording contegorial tability (nembor) Logal recording contegorial tability (nembor) Controlled (and processes) Share at centificant labilities of associates permitted Other configured (tabilities) (and processes) Share at centificant labilities of associates permitted Other configured (tabilities) (and processes) Benedic of configured (tabilities) (tab	Aggregated individually immaterial business combinations [member]		IFRS 3.B65 Disclosure		
Vertically contingent listable; priced particularly interested of contingent listable; priced particularly interested of contingent listable; priced particularly interested of contingent listable; priced particularly interested particularly int					
Restaularing contingent lability (premised) Legis proceedings contingent lability (premised) Cherous contacts configuration (lability (premised) Cherous contacts configuration (lability (premised) Cherous contacts configuration (lability (premised) Share of contragent labilities (premised) Cherous contacts contragent labilities (premised) Cherous contracts (labilities) Cherous (labili		[default]			
Legal proceedings contrigent leably promothery Chromogen leably for decommissioning, relations and eshablistent costs (named) Chromogen leably for decommissioning, relations and eshablistent costs (named) Chromogen leably for decommissioning, relations and eshablistent costs (named) Chromogen leables (named) Chromogen leables (named) Chromogen leables (named) Rem of corridgent leables (named) Rem of corridgent leables (named) Decision of name of citylation, configured leables in business combination Decipion of name of citylation, configured leables in business combination Interest (named) Decipion of named or company flams or control process (named) Decipion of named and control process (named) Decipio					
Onesos contracts contingent liability of members of contract contract liability of consensations of the process of the contract liability of consensations of the contract liability of contract liabi					
Share configent labilities related by part writtener jermener jerm	Onerous contracts contingent liability [member]	member	IAS 37.88 Example		
Share of confingent liabilities (name)  Mens of contingent liabilities (para)  Mens of contingent liabilities (para)  Tens of contingent liabilities (para)  Tens of contingent liabilities (para)  Description of nature of colligation, confingent liabilities in the parameter of the femal in the tens of the parameter of the parame	0 , 0				
Rens of contingent liabilities (name in the contingent liabilities)  Description of nature of obligation, contingent liabilities in business combination  Description of nature of obligation, contingent liabilities in business combination  Indication of uncertainties of amount of strings of cultions, contingent liabilities in business combination  Indication of uncertainties of amount of strings of cultions, contingent liabilities in business combination  Description of nature of obligation, contingent liabilities in business combination  Description of nature or allows of strings of cultions, contingent liabilities in business combination  Description of nature or allows of strings of cultions, contingent liabilities in business combination  Epicandico of continued financial effect, contingent liabilities in business combination  Asset recognized for expected reinthursement, contringent liabilities in business combination  Epicandico of possibility of reinthursement, contringent liabilities in business combination  Epicandico of possibility of reinthursement, contringent liabilities in business combination  Epicandico of possibility of reinthursement, contringent liabilities in business combination  Epicandico of possibility of reinthursement, contringent liabilities in business combination  Epicandico of possibility of reinthursement, contringent liabilities recognized in business combination of both of the contringent liabilities recognized in business combination  Fig. 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2,					
The member of contrigent liabilities in pursues combination (the term)  Description of nature of collegation, confragent liabilities in business combination  Description of especied siming of cultivax, contingent liabilities in business combination  Description of especied siming of cultivax, contingent liabilities in business combination  Description of especied siming of cultivax, contingent liabilities in business combination  Description of especied siming of cultivax, contingent liabilities in business combination  Description of especied siming of cultivax, contingent liabilities in business combination  Expected enhancement, contingent liabilities in business combination  Explanation of estimated financial effect, contingent liabilities in business combination  Explanation of passages in contingent liabilities in business combination  Explanation of passages in contingent liabilities in business combination  Explanation of collegation of contingent liabilities in business combination  Explanation of collegation of collegation of contingent liabilities in business combination  Explanation of changes in contingent liabilities in business combination  Explanation of changes in contingent liabilities in business combination  Contingent liabilities contingent liabilities in business combination  Explanation of changes in contingent liabilities in contingent liabilitie	• • •				
Description of nature of colingation in successes combination (ine items)  Description of nature of colligation, contingent liabilities in business combination but of processes of the collision of contingent in business combination but of processes of the collision of contingent in business combination but of processes of the collision of collisions					
Description of nature of obligation, confingent liabilities in business combination Indication of uncertainties of amount of immigrate uniforms, confingent liabilities in business combination Indication of uncertainties of amount of immigrate uniforms, confingent liabilities in business combination Description of major assumptions made concerning future events, contingent liabilities in business combination Expected elimiturement, contingent liabilities in business combination liabilities Expected elimiturement, contingent liabilities in business combination liabilities Description of reagons why liability comorb to measured reliability Description of reagons why liability comorb to measured reliability Description of reagons why liability comorb to measured reliability Description of reagons why liability comorb to measured reliability Description of reagons why liability comorb to measured reliability Description of reagons why liabilities recognised in business combination (abbetta) Description of reagons and liabilities of the complete liabilities recognised in business combination (abbetta) Description of the complete at large for measured reliabilities recognised in business combination Description of reliabilities in business combination			IFRS 3.B64 j Disclosure		
Description of nature of congration, comingent tabelities in business combination bed in Section of special residence of congrate tabelities in business combination bed in the section of special residence of a more of section of the special residence of the special resid			IFBS 3.B67 c IFBS 3.B64 i		
Indication of uncertainties of amount or familing of outflows, contingent liabilities in business combination of personal properties of the properties of th	Description of nature of obligation, contingent liabilities in business combination	text	IFRS 3.B64 j (i) Disclosure		
Description of major assumptions and concerning the tableties in business combination of process of the process	Description of expected timing of outflows, contingent liabilities in business combination	text			
Description of major assumptions made concerning future events, contingent labilities in business combination  Expected reimbursement, contingent labilities in business combination  Explanation of estimated framerial effect, contingent labilities in business combination  Explanation of estimated framerial effect, contingent labilities in business combination  Explanation of estimated framerial effect, contingent labilities in business combination  Explanation of estimated framerial effect, contingent labilities in business combination  Explanation of explanation of estimated in the contingent labilities in business combination  Explanation of explanation is incompleted in explanation is explanation in explanation is incompleted in explanation is explanation in explanation is explanation of explanation is explanation of explanation of explanation of explanation is explanation of explanation is	Indication of uncertainties of amount or timing of outflows, contingent liabilities in business combination	text			
Expected reinforcement, configent fabilities recognised in business combination  Explication of activated framework (configent liabilities in business combination)  Explication of activated framework (configent liabilities in business combination)  Explication of activated framework (configent liabilities in business combination)  Explication of possibility of reinforcement configent liabilities in business combination  Explication of possibility of reinforcement configent liabilities recognised in business combination  Explication of possibility of reinforcement of possibilities of possibility of possibility of reinforcement of possibility of possibility of possibilities of possibility of possib		text			
Asset recognised for expected reimbursement, contingent liabilities in business combination  Estimated financial effect, contingent liabilities in business combination  Description of reasons why leabilities in business combination  Description of reasons why leabilities recognised in business combination  Contingent liabilities recognised in business combination  Assistant and the contingent liabilities in contingent liabilities in contingent liabilities in contingent liabilities in contingent liabilities recognised in business combination at beginning of protof  Assistant and the contingent liabilities recognised in business combination  Increase in existing liabilities, contingent liabilities recognised in business combination  Increase in existing liabilities, contingent liabilities recognised in business combination  Assistant liabilities, contingent liabilities recognised in business combination at contingent liabilities recognised in busine					
Estimated financial effect, contingent liabilities in business combination to possibility of rembursement, contingent liabilities in business combination (abstract)  Description of reasons why liability, cannot be measured reliably  Reconclisation of changes in contingent liabilities recognised in business combination (abstract)  Additional liabilities, contingent liabilities recognised in business combination (abstract)  New liabilities, contingent liabilities recognised in business combination (abstract)  New liabilities, contingent liabilities recognised in business combination (abstract)  North and dollars all liabilities, contingent liabilities recognised in business combination (abstract)  Total additional liabilities, contingent liabilities recognised in business combination (business combination)  Total additional liabilities, contingent liabilities recognised in business combination (business combination)  New liabilities, contingent liabilities recognised in business combination (business combination)  Total increase (florough adjustments arising from passage of time, contingent liabilities recognised in business combination (business combination)  Total increase (florough adjustments arising from passage of time, contingent liabilities recognised in business combination (business combination)  Total increase (florough adjustments arising from passage of time, contingent liabilities recognised in business combination (business combination)  Total increase (florough adjustments arising from passage of time, contingent liabilities recognised in business combination (business combination)  Total increase (florough adjustments arising from passage of time, contingent liabilities recognised in business combination (business combination)  Total increase (florough adjustments are authorised for issue  Explanation of which disclosures contingent liabilities recognised in business combination (business combination)  Total increase (florough adjustments are authorised for issue  Explanation of which disclosures			IFRS 3.B67 c Disclosure, IFRS 3.B64 j Disclosure		
Explanation of possibility of reimbursement, contingent liabilities recognised in business combination (a particular liabilities recognised in business combination (abstract)  Additional liabilities, contingent liabilities recognised in business combination (abstract)  Additional liabilities, contingent liabilities recognised in business combination (abstract)  Additional liabilities, contingent liabilities recognised in business combination (abstract)  Additional liabilities, contingent liabilities recognised in business combination (abstract)  New liabilities, contingent liabilities recognised in business combination  Total additional liabilities, contingent liabilities recognised in business combination  A service, cust to the contingent liabilities recognised in business combination  Increase (leverase) frough change in decount rate, contingent liabilities recognised in business combination  Increase (decrease) frough change in decount rate, contingent liabilities recognised in business combination  Total additional liabilities, contingent liabilities recognised in business combination  Increase (decrease) frough change in decount rate, contingent liabilities recognised in business combination  Total contingent liabilities recognised in business combination  A section cost to the contingent liabilities recognised in business combination  Total contingent liabilities recognised in business combination  A section cost to the contingent liabilities recognised in business combination  Total contingent liabilities recognised in business combination and total particu					
Description of reasons wity liability cannot be measured reliably Reconcision of changes in contingent liabilities recognised in business combination (abstract) Additional liabilities, contingent liabilities recognised in business combination (abstract) New liabilities, contingent liabilities recognised in business combination (abstract) New liabilities, contingent liabilities recognised in business combination (abstract) Additional liabilities, contingent liabilities recognised in business combination Total additional liabilities, contingent liabilities recognised in business combination A Settled liabilities, contingent liabilities recognised in business combination Reversed unsettled liabilities, contingent liabilities recognised in business combination Increase through adjustments arising from passage of time, contingent liabilities recognised in business combination Increase through adjustments arising from passage of time, contingent liabilities recognised in business combination Total increase (decrease) in contingent liabilities recognised in business combination Total increase (decrease) in contingent liabilities recognised in business combination Total increase (decrease) in contingent liabilities recognised in business combination in complete at time financial statements are authorised for issue Epilanation of which disclosures continuation is incomplete at time financial statements are authorised for issue  [EUCCO Micros Facilitate] party Declosure of related party (text block) Name of norther presonal compensation, short charge memployee benefits X <sub>avatro</sub> , cast X <sub>avatro</sub> , c					
Confingent liabilities recognised in business combination (abstract) Additional liabilities, contingent liabilities recognised in business combination (abstract) New liabilities, contingent liabilities recognised in business combination Increase in existing liabilities, contingent liabilities recognised in business combination Total additional liabilities, contingent liabilities recognised in business combination Reversed unsattle liabilities, contingent liabilities recognised in business combination Reversed unsattle liabilities, contingent liabilities recognised in business combination Increase through adjustments arising from passage of time, contingent liabilities recognised in business combination Increase through adjustments arising from passage of time, contingent liabilities recognised in business combination Increase (decrease) through change in discount rate, contingent liabilities recognised in business combination Increase (decrease) through change in discount rate, contingent liabilities recognised in business combination Contingent liabilities contingent liabilities recognised in business combination Contingent liabilities (recognised in business combination) Total increase (decrease) through change in discount rate, contingent liabilities recognised in business combination in Co	Description of reasons why liability cannot be measured reliably		7 (7 = 0.0000000		
Changes in contingent liabilities recognised in business combination (abstract) New liabilities, contingent liabilities recognised in business combination Nortaxea in existing liabilities, contingent liabilities recognised in business combination Total additional liabilities, contingent liabilities recognised in business combination Reversed unsettled liabilities, contingent liabilities recognised in business combination Nortaxe introduction are supported in the contingent liabilities recognised in business combination Nortaxe introduction are supported in business combination Nortaxes (decrease) in contingent liabilities recognised in business combination Total increase (decrease) in contingent liabilities recognised in business combination Total increase (decrease) in contingent liabilities recognised in business combination is incompleted at time financial statements are authorised for issue  Explanation to the factorise recognised in business combination is incompleted at time financial statements are authorised for issue  Items 18.5 8.67 c constance  FIRS 3.867 c business  IFRS 3.867 c business		X	IERS 3 B67 C Court		
Additional liabilities, contingent liabilities recognised in business combination Increase in existing liabilities, contingent liabilities recognised in business combination Total additional liabilities, contingent liabilities recognised in business combination Reversed unsettly liabilities, contingent liabilities recognised in business combination Reversed unsettly liabilities, contingent liabilities recognised in business combination Increase through adjustments arising from passage of time, contingent liabilities recognised in business combination Increase (decrease) through change in discount rate, contingent liabilities recognised in business combination Increase (decrease) through change in discount rate, contingent liabilities recognised in business combination Total increase (decrease) in contingent liabilities recognised in business combination Contingent liabilities recognised in business combination Accordingent liabilities recognised in bus	Changes in contingent liabilities recognised in business combination [abstract]	· · instant, credit			
Increase in existing liabilities, contingent liabilities recognised in business combination Total additional liabilities, contingent liabilities recognised in business combination Reversed unsetted diabilities, contingent liabilities recognised in business combination Increase Prough adjustments arrising from passage of three, contingent liabilities recognised in business combination Increase Reversed unsetted diabilities, contingent liabilities recognised in business combination Increase (accrease) in contingent liabilities recognised in business combination Increase (accrease) in contingent liabilities recognised in business combination Increase (accrease) in contingent liabilities recognised in business combination Increase (accrease) in contingent liabilities recognised in business combination Increase (accrease) in contingent liabilities recognised in business combination Increase (accrease) in contingent liabilities recognised in business combination Increase (accrease) in contingent liabilities recognised in business combination Increase (accrease) in contingent liabilities recognised in business combination Increase (accrease) in contingent liabilities recognised in business combination Increase (accrease) in contingent liabilities recognised in business combination Increase (accrease) in contingent liabilities recognised in business combination Increase (accrease) in contingent liabilities recognised in business combination Increase (accrease) in contingent liabilities recognised in busines	Additional liabilities, contingent liabilities recognised in business combination [abstract]	Y	IERS 3 R67 c		
Total additional liabilities, contingent liabilities recognised in business combination  Settled liabilities, contingent liabilities recognised in business combination  Reversed unsettled liabilities, contingent liabilities recognised in business combination  Increase through adjustments arising from passage of time, contingent liabilities recognised in business combination  Increase (decrease) invogin change in discount rate, contingent liabilities recognised in business combination  Total increase (decrease) invogin change in discount rate, contingent liabilities recognised in business combination at end of period  Contingent liabilities recognised in business combination at end of period  Explanation of which disclosures could not be made and reasons why they cannot be madel initial accounting for business combination is incomplete at time financial statements are authorised for issue  [1815000] Notes & Related party [text block]  Name of ultimate parent of group  Name of unitaries parent entity producing publicly available financial statements  Explanation of relationships between parent and subscidiaries  Key management personnel compensation, short-term employee benefits  Key management personnel compensation, post-employment benefits					
Reversed unsettled liabilities, contingent liabilities recognised in business combination and the process (decrease) in contingent liabilities recognised in business combination at end of period Contingent liabilities recognised in business combination at end of period Valuation, creat Contingent liabilities recognised in business combination is completed at time financial statements are authorised for issue Classification of which disclosures could not be made and reasons why they cannot be made finitial accounting for business combination is nomplete at time financial statements are authorised for issue Classification of which disclosures could not be made and reasons why they cannot be made finitial accounting for business combination is nomplete at time financial statements are authorised for issue Classification of the made and reasons why they cannot be made finitial accounting for business combination is nompleted at time financial statements are authorised for issue Classification of the made and reasons why they cannot be made finitial accounting for business combination is nompleted at time financial statements are authorised for issue Classification of the made and reasons why they cannot be made finitial accounting for business produced by the complete at the financial statements are authorised for issue Classification of the made and reasons why they cannot be made finitial accounting for business produced by the complete at the financial statements are authorised for issue Classification of the made and reasons why they cannot be made finitial accounting for business produced by the complete at the financial statements are authorised for issue Classification of the produced by the complete at the financial statements are authorised for issue Classification of the produced by the complete at the financial stateme	Total additional liabilities, contingent liabilities recognised in business combination	X <sub>duration, credit</sub>	IFRS 3.B67 c Disclosure		
increase through adjustments arising from passage of time, contingent liabilities recognised in business combination increase (decrease) through change in discount rate, contingent liabilities recognised in business combination  Total increase (decrease) in contingent liabilities recognised in business combination  Contingent liabilities recognised in business combination at end of period  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  [EISCO] Notes - Rollated party (text block)  Name of parent entity  Name of parent entity producing publicly available financial statements  Explanation of relationships between parent and subsidiaries  text  AS 1.138 c Disclosures  AS 24.13 Disclosure  AS 24.13 Disclosure  Key management personnel compensation, short-term employee benefits  Key management personnel compensation, other long-term employee benefits  Key management personnel compensation, there in a particle parties [text block]  Entity's total for related parties [text block]  Entity's total for related parties [member]  Related parties [member]  FRS 3.867 C Disclosure  FRS 3.867					
business combination Increase (decrease) through change in discount rate, contingent liabilities recognised in business combination Total increase (decrease) in contingent liabilities recognised in business combination Contingent liabilities recognised in business combination 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  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  Explanation of related party [lex block] Name of parent entity Name of ultimate parent of group Name of ultimate parent of group Name of most senior parent entity producing publicly available financial statements text Key management personnel compensation, short-term employee benefits Key management personnel compensation, short-term employee benefits Key management personnel compensation, other long-term employee benefits Key management personnel compensation, other long-term employee benefits Key management personnel compensation, there long-term employee benefits Key management personnel compensation, there long-term employee benefits Key management personnel compensation, share-based payment Key management personnel compensation, share-based payment Key management personnel compensation, share-based payment Xey management personnel compensation, share-based payment Xey management personnel compensation Xey Medical Very Medical Very New Year New					
Dusiness combination Total increase (decrease) in contingent liabilities recognised in business combination Contingent liabilities recognised in business combination at end of period 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  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  Explanation of which disclosures out on the made and reasons why they cannot be made if initial accounting for business combination is incomplete at time financial statements are authorised for issue  Explanation of which disclosures out on the property of	Increase through adjustments arising from passage of time, contingent liabilities recognised in		II 113 3.D07 C Disclosure		
Total increase (decrease) in contingent liabilities recognised in business combination Contingent liabilities recognised in business combination at end of period 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  [818000] Notes» Related party [text block] Name of parent entity Name of utilimate parent of group Name of utilimate parent of group Name of most senior parent entity producing publicly available financial statements text   AS 1.138 c Disclosure, IAS 24.13 Disclosure, IAS 24.13 Disclosure   AS 24.13 Disclosure, IAS 24.14 Disclosure, IAS 24.15 Disclosure, IAS 24.17 Disclosure, IAS 24.19 Disclosure, IAS 24.19 Disclosure, IAS 24.19 Disclosure, IAS 24.19 Disclosure, IAS	business combination				
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    Ext	business combination Increase (decrease) through change in discount rate, contingent liabilities recognised in business combination				
for business combination is incomplete at time financial statements are authorised for issue  [S18000] Notes: Related party  Name of parent entity  Name of parent entity  Name of parent entity  Name of parent entity  Name of most senior parent entity producing publicly available financial statements  Explanation of relationships between parent and subsidiaries  Explanation of relationships between relation parent personnel compensation, other long-term employee benefits  X duration, debat  X duration, debat  X duration, debat  X S 24.17 buckboure  IAS 24.19 buckbo	business combination Increase (decrease) through change in discount rate, contingent liabilities recognised in business combination Total increase (decrease) in contingent liabilities recognised in business combination	X <sub>duration, credit</sub>	IFRS 3.B67 c Disclosure		
Disclosure of related party [text block]  Name of parent entity  text AS 1.138 C pisclosure. IAS 24.13 Disclosure  Name of ultimate parent of group  text AS 1.138 C pisclosure. IAS 24.13 Disclosure  Name of most senior parent entity producing publicly available financial statements  text AS 24.33 Disclosure  Explanation of relationships between parent and subsidiaries  text AS 24.13 Disclosure  Explanation of relationships between parent and subsidiaries  text AS 24.13 Disclosure  Key management personnel compensation, short-term employee benefits  Key management personnel compensation, post-employment benefits  Key management personnel compensation, terrinorial benefits  Key management personnel compensation, terrinorial benefits  Key management personnel compensation, terrinorial benefits  Key management personnel compensation, share-based payment  Key management personnel compensation  Key management personnel compensation  Sey anagement personne	business combination Increase (decrease) through change in discount rate, contingent liabilities recognised in business combination Total increase (decrease) in contingent liabilities recognised in business combination Contingent liabilities recognised in business combination at end of period Explanation of which disclosures could not be made and reasons why they cannot be made if initial accounting	X duration, credit X instant, credit	IFRS 3.B67 C Disclosure		
Name of parent entity  Name of ultimate parent of group  Name of most senior parent entity producing publicly available financial statements  text  AS 1.138 c Disclosure, IAS 24.13 Disclosure  Explanation of relationships between parent and subsidiaries  text  AS 24.13 Disclosure  Explanation of relationships between parent and subsidiaries  Key management personnel compensation, post-employee benefits  X duration, debit  X S 24.17 o Disclosure  X S 24.18 Disclosure  X S 24.19 Disclosure  X X X X X X X X X X X X X X X X X X X	business combination Increase (decrease) through change in discount rate, contingent liabilities recognised in business combination  Total increase (decrease) in contingent liabilities recognised in business combination  Contingent liabilities recognised in business combination at end of period  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	X duration, credit X instant, credit	IFRS 3.B67 C Disclosure		
Name of most senior parent entity producing publicly available financial statements  Explanation of relationships between parent and subsidiaries  key management personnel compensation, short-term employee benefits  Key management personnel compensation, post-employment benefits  Key management personnel compensation, ober long-term employee benefits  Key management personnel compensation, other long-term employee benefits  Key management personnel compensation, terrination benefits  Key management personnel compensation, terrination benefits  Key management personnel compensation, share-based payment  Key management personnel compensation  Key management personnel compensation  Sey anagement personnel compensation  Sey 24.17 o Bactosure  IAS 24.17 o Bactosure  Sey 24	business combination Increase (decrease) through change in discount rate, contingent liabilities recognised in business combination Total increase (decrease) in contingent liabilities recognised in business combination Contingent liabilities recognised in business combination at end of period 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 [818000] Notes - Related party	X duration, credit X instant, credit text	IFRS 3.B67 C Disclosure IFRS 3.B67 C Disclosure IFRS 3.B66 Disclosure		
Explanation of relationships between parent and subsidiaries  Key management personnel compensation, short-term employee benefits  Key management personnel compensation, post-employment benefits  Key management personnel compensation, other long-term employee benefits  Key management personnel compensation, ther long-term employee benefits  Key management personnel compensation, there long-term employee benefits  Key management personnel compensation, there long-term employee benefits  Key management personnel compensation, share-based payment  Key management personnel compensation, share-based payment  Key management personnel compensation  Key management personnel compensation, personnel compensation  Key management personnel compensation, personnel compensat	business combination Increase (decrease) through change in discount rate, contingent liabilities recognised in business combination Total increase (decrease) in contingent liabilities recognised in business combination Contingent liabilities recognised in business combination at end of period 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 [81500] Notes - Related party Disclosure of related party [text block] Name of parent entity	X duration, credit X instant, credit text text text block text	IFRS 3.867 c Disclosure IFRS 3.866 Disclosure IFRS 3.866 Disclosure IAS 24 - Disclosure Disclosure IAS 1.138 c Disclosure IAS 24.13 Disclosure		
Key management personnel compensation, post-employment benefits  Key management personnel compensation, other long-term employee benefits  X duration, debit  Key management personnel compensation, termination benefits  X duration, debit  Key management personnel compensation, share-based payment  Key management personnel compensation  Key management personnel compensation  X duration, debit  Key management personnel compensation  X duration, debit  AS 24.17 d bisclosure  IAS 24.17 d bisclosure  IAS 24.17 d bisclosure  IAS 24.17 d bisclosure  IAS 24.17 b bisclosure  IAS 24.17 bisclosure  IAS 24.17 bisclosure  IAS 24.19 bisclosure	business combination Increase (decrease) through change in discount rate, contingent liabilities recognised in business combination Total increase (decrease) in contingent liabilities recognised in business combination Contingent liabilities recognised in business combination at end of period 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 [315000] Notes - Related party Disclosure of related party (text block) Name of parent entity Name of parent entity	X duration, credit X instant, credit text text block text text	IFRS 3.867 c Disclosure IFRS 3.866 Disclosure  IFRS 3.866 Disclosure  IAS 24 - Disclosure Disclosure IAS 1.138 c Disclosure IAS 24.13 Disclosure IAS 1.138 C Disclosure IAS 24.13 Disclosure IAS 1.138 C Disclosure IAS 24.13 Disclosure		
Key management personnel compensation, other long-term employee benefits  Key management personnel compensation, termination benefits  Key management personnel compensation, share-based payment  Key management personnel compensation, share-based payment  Key management personnel compensation  Key management personnel compensation, termination benebel as 24.17 o Disclosure  IAS 24.17 o Disclosure  IAS 24.18 Disclosure  IAS 24.19 Disclosure  IAS 24.19 Disclosure  AS 24.19 Disclosure  IAS 24.19 Disclosure  AS 24.19 Disclosure  IAS 24.19 Disclosure  IAS 24.19 Disclosure  AS 24.19 Disclosure  IAS 24.19 Disclosure  AS 24.19 Disclosure  IAS 24.19 Disclosure	business combination Increase (decrease) through change in discount rate, contingent liabilities recognised in business combination Total increase (decrease) in contingent liabilities recognised in business combination Contingent liabilities recognised in business combination at end of period 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 [81800] Notes - Related party Disclosure of related party [text block] Name of parent entity Name of ultimate parent of group Name of most senior parent entity producing publicly available financial statements	X duration, credit X instant, credit text text block text text text text	IFRS 3.867 C Disclosure IFRS 3.866 Disclosure IFRS 3.866 Disclosure IAS 24 - Disclosure IAS 1.138 C Disclosure IAS 1.138 C Disclosure, IAS 24.13 Disclosure IAS 1.138 C Disclosure, IAS 24.13 Disclosure IAS 24.13 Disclosure		
Key management personnel compensation, termination benefits  X duration, debit  Key management personnel compensation, share-based payment  X duration, debit  Key management personnel compensation  X duration, debit  Key management personnel compensation  X duration, debit  X duration, debit  AS 24.17 bisclosure  IAS 24.17 bisclosure  AS 24.18 bisclosure  IAS 24.18 bisclosure  IAS 24.19 bisclosure	business combination Increase (decrease) through change in discount rate, contingent liabilities recognised in business combination Total increase (decrease) in contingent liabilities recognised in business combination Contingent liabilities recognised in business combination at end of period 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 [31500] Notes - Related party [1500] Notes	X duration, credit X instant, credit text  text block text text text text text text X duration, debit	IFRS 3.867 c Disclosure IFRS 3.866 Disclosure IFRS 3.866 Disclosure IAS 2.4 - Disclosure IAS 1.138 c Disclosure IAS 24.13 Disclosure IAS 1.138 c Disclosure IAS 24.13 Disclosure IAS 24.13 Disclosure IAS 24.13 Disclosure IAS 24.17 Disclosure IAS 24.17 Disclosure IAS 24.17 Disclosure		
Key management personnel compensation, share-based payment  X duration, debit  X duration, debit  X duration, debit  X duration, debit  AS 24.17 Disclosure  AS 24.17 Disclosure  AS 24.17 Disclosure  AS 24.18 Disclosure  Extra Disclosure of transactions between related parties [text block]  Disclosure of transactions between related parties [text block]  Disclosure of transactions between related parties [text block]  AS 24.19 Disclosure  Extra Disclosure of transactions between related parties [text block]  AS 24.19 Disclosure  Extra Disclosure  AS 24.19 Disclosure  Extra Disclosure  AS 24.19 Disclosure	business combination Increase (decrease) through change in discount rate, contingent liabilities recognised in business combination Total increase (decrease) in contingent liabilities recognised in business combination Contingent liabilities recognised in business combination at end of period 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 [81500] Notes - Related party Disclosure of related party [text block] Name of parent entity Name of parent entity Name of most senior parent of group Name of most senior parent entity producing publicly available financial statements Explanation of relationships between parent and subsidiaries Key management personnel compensation, short-term employee benefits Key management personnel compensation, post-employment benefits	X duration, credit X instant, credit text  text block text text text text text text X duration, debit X duration, debit	IFRS 3.867 c Disclosure IFRS 3.866 Disclosure IFRS 3.866 Disclosure IFRS 3.866 Disclosure IAS 24 - Disclosure Disclosure IAS 1.138 c Disclosure IAS 24.13 Disclosure IAS 1.138 c Disclosure IAS 24.13 Disclosure IAS 24.13 Disclosure IAS 24.13 Disclosure IAS 24.17 a Disclosure IAS 24.17 b Disclosure		
Disclosure of transactions between related parties [text block]  Disclosure of transactions between related parties [abstract]  Disclosure of transactions between related parties [abstract]  Categories of related parties [axis]  Entity's total for related parties [member]  Related parties [member]  Parent [member]  Responsible of the total parties [member]  member  Parent [member]  May 24.19 Disclosure  [default]  IAS 24.19 Disclosure  [default]  IAS 24.19 Disclosure  [default]  As 24.19 Disclosure	business combination Increase (decrease) through change in discount rate, contingent liabilities recognised in business combination Total increase (decrease) in contingent liabilities recognised in business combination Contingent liabilities recognised in business combination at end of period 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 [818001] Notes - Related party Disclosure of related party (text block] Name of parent entity Name of ultimate parent of group Name of most senior parent entity producing publicly available financial statements Explanation of relationships between parent and subsidiaries Key management personnel compensation, short-term employee benefits Key management personnel compensation, obser-employment benefits Key management personnel compensation, other long-term employee benefits	X duration, credit X instant, credit text text text block text text text text text X duration, debit X duration, debit X duration, debit	IFRS 3.867 c Discibuse IFRS 3.866 Discibuse IFRS 3.866 Discibuse IFRS 3.866 Discibuse IFRS 3.866 Discibuse IAS 1.138 c Discibuse IAS 1.138 c Discibuse IAS 1.38 c Discibuse IAS 24.13 Discibuse IAS 24.13 Discibuse IAS 24.13 Discibuse IAS 24.17 Discibuse IAS 24.17 d Discibuse		
Disclosure of transactions between related parties [abstract]  Disclosure of transactions between related parties [table]  Categories of related parties [axis]  Entity's total for related parties [member]  Related parties [member]  Related parties [member]  Parent [member]  member  Parent [member]  member  MS 24.19 Disclosure  LAS 24.19 Disclosure  AS 24.19 Disclosure  AS 24.19 Disclosure  AS 24.19 Disclosure  AS 24.19 Disclosure	business combination Increase (decrease) through change in discount rate, contingent liabilities recognised in business combination Total increase (decrease) in contingent liabilities recognised in business combination Contingent liabilities recognised in business combination at end of period 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 [81500] Notes - Related party [81500] Notes - Related party [1800] Note	X duration, credit X instant, credit text text block text text text text X duration, debit	IFRS 3.867 c Disclosure IFRS 3.866 Disclosure IFRS 3.866 Disclosure IAS 24 - Disclosure IAS 1.138 c Disclosure, IAS 24.13 Disclosure IAS 1.138 c Disclosure, IAS 24.13 Disclosure IAS 24.13 Disclosure IAS 24.13 Disclosure IAS 24.14 Disclosure IAS 24.17 Disclosure IAS 24.17 c Disclosure IAS 24.17 d Disclosure IAS 24.17 d Disclosure IAS 24.17 d Disclosure IAS 24.17 d Disclosure		
Categories of related parties [axis] axis IAS 24.19 Disclosure  Entity's total for related parties [member] member [default]  Related parties [member] member IAS 24.19 Disclosure  Parent [member] member IAS 24.19 a Bachosure	business combination Increase (decrease) through change in discount rate, contingent liabilities recognised in business combination Total increase (decrease) in contingent liabilities recognised in business combination Contingent liabilities recognised in business combination at end of period 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 [81800] Notes - Related party Disclosure of related party [text block] Name of parent entity Name of utlimate parent of group Name of most senior parent entity producing publicly available financial statements Explanation of relationships between parent and subsidiaries Key management personnel compensation, short-term employee benefits Key management personnel compensation, post-employment benefits Key management personnel compensation, other long-term employee benefits Key management personnel compensation, other long-term employee benefits Key management personnel compensation, termination benefits Key management personnel compensation, share-based payment Key management personnel compensation, share-based payment	X duration, credit X instant, credit text  text block text text text text text  text X duration, debit	IFRS 3.867 °C Disclosure IFRS 3.867 °C Disclosure IFRS 3.866 Disclosure  IAS 24 - Disclosure IAS 2.138 °C Disclosure IAS 1.138 °C Disclosure IAS 24.13 Disclosure IAS 1.138 °C Disclosure IAS 24.13 Disclosure IAS 24.13 Disclosure IAS 24.17 Disclosure IAS 24.17 °C Disclosure		
Entity's total for related parties [member]   member   IAS 24.19 Disclosure   Related parties [member]   member   IAS 24.19 Disclosure   Parent [member]   member   IAS 24.19 Disclosure   IAS 24.19 Disclosur	business combination Increase (decrease) through change in discount rate, contingent liabilities recognised in business combination Total increase (decrease) in contingent liabilities recognised in business combination Contingent liabilities recognised in business combination at end of period 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 [81500] Notes - Related party [81500] Notes - Related party [1800] Notes - Related party [1800] Notes - Related party [text block] Name of parent entity Name of parent entity Name of ultimate parent of group Name of most senior parent entity producing publicly available financial statements Explanation of relationships between parent and subsidiaries Key management personnel compensation, short-term employee benefits Key management personnel compensation, post-employment benefits Key management personnel compensation, termination benefits Key management personnel compensation, termination benefits Key management personnel compensation Services of transactions between related parties [text block] Disclosure of transactions between related parties [text block] Disclosure of transactions between related parties [abstract]	X duration, credit X instant, credit text  text block text text text X duration, debit	IFRS 3.867 c Disclosure IFRS 3.866 Disclosure IFRS 3.866 Disclosure IFRS 3.866 Disclosure IAS 24 - Disclosure Disclosure IAS 1.138 c Disclosure IAS 24.13 Disclosure IAS 1.138 c Disclosure IAS 24.13 Disclosure IAS 24.13 Disclosure IAS 24.17 a Disclosure IAS 24.17 b Disclosure IAS 24.17 b Disclosure IAS 24.17 d Disclosure IAS 24.17 d Disclosure IAS 24.17 d Disclosure IAS 24.17 d Disclosure IAS 24.17 b Disclosure IAS 24.17 Disclosure IAS 24.17 Disclosure IAS 24.17 Disclosure IAS 24.17 Disclosure IAS 24.18 Disclosure		
Related parties [member] [default] In S 24.19 Disclosure  Related parties [member] member IAS 24.19 Disclosure  Parent [member] member IAS 24.19 Disclosure	business combination Increase (decrease) through change in discount rate, contingent liabilities recognised in business combination Total increase (decrease) in contingent liabilities recognised in business combination Contingent liabilities recognised in business combination at end of period 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 [81800] Notes - Related party Disclosure of related party [text block] Name of parent entity Name of ultimate parent of group Name of most senior parent entity producing publicly available financial statements Explanation of relationships between parent and subsidiaries Key management personnel compensation, short-term employee benefits Key management personnel compensation, post-employment benefits Key management personnel compensation, other long-term employee benefits Key management personnel compensation, termination benefits Key management personnel compensation, there in the long-term employee benefits Key management personnel compensation, there is lock pure the lock pure of transactions between related parties [text block] Disclosure of transactions between related parties [text block] Disclosure of transactions between related parties [text block] Disclosure of transactions between related parties [text block]	X duration, credit  X instant, credit  text  text block  text  text  text  text  text  text  text  text  X duration, debit text block  table	IFRS 3.867 °C Disclosure IFRS 3.867 °C Disclosure IFRS 3.866 Disclosure  IAS 24 - Disclosure IAS 2.138 °C Disclosure IAS 1.138 °C Disclosure IAS 24.13 Disclosure IAS 1.138 °C Disclosure IAS 24.13 Disclosure IAS 24.13 Disclosure IAS 24.17 Disclosure IAS 24.17 °C Disclosure IAS 24.18 Disclosure IAS 24.19 Disclosure IAS 24.19 Disclosure IAS 24.19 Disclosure		
Parent [member] member IAS 24.19 a psc/psure	business combination Increase (decrease) through change in discount rate, contingent liabilities recognised in business combination Total increase (decrease) in contingent liabilities recognised in business combination Contingent liabilities recognised in business combination at end of period 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 [81800] Notes - Related party Disclosure of related party [text block] Name of parent entity Name of ultimate parent of group Name of most senior parent entity producing publicly available financial statements Explanation of relationships between parent and subsidiaries Key management personnel compensation, short-term employee benefits Key management personnel compensation, post-employment benefits Key management personnel compensation, other long-term employee benefits Key management personnel compensation, ther long-term employee benefits Key management personnel compensation, there long-term employee benefits Key management personnel compensation, short-term employee benefits Key management personnel compensation, post-employment benefits Key management personnel compensation, short-term employee benefits Key management personnel compensation, post-employment benefits Key management personnel compensation, short-based payment Key management personnel compensation of the long-term employee benefits Disclosure of transactions between related parties [text block] Disclosure of transactions between related parties [text block] Disclosure of transactions between related parties [text block] Categories of related parties [abstract] Disclosure of transactions between related parties [text block]	X duration, credit X instant, credit text  text block text text text text text X duration, debit text text text text text text text te	IFRS 3.867 c Disclosure IFRS 3.867 c Disclosure IFRS 3.866 Disclosure  IAS 24 - Disclosure IAS 2.138 c Disclosure IAS 1.138 c Disclosure, IAS 24.13 Disclosure IAS 1.138 c Disclosure, IAS 24.13 Disclosure IAS 24.13 Disclosure IAS 24.17 Disclosure IAS 24.17 a Disclosure IAS 24.17 b Disclosure IAS 24.17 b Disclosure IAS 24.17 c Disclosure IAS 24.17 d Disclosure IAS 24.17 d Disclosure IAS 24.17 d Disclosure IAS 24.18 Disclosure IAS 24.19 Disclosure		
	business combination Increase (decrease) through change in discount rate, contingent liabilities recognised in business combination Total increase (decrease) in contingent liabilities recognised in business combination Contingent liabilities recognised in business combination at end of period 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 [81800] Notes - Related party Disclosure of related party [text block] Name of parent entity Name of ultimate parent of group Name of most senior parent entity producing publicly available financial statements Explanation of relationships between parent and subsidiaries Key management personnel compensation, short-term employee benefits Key management personnel compensation, post-employment benefits Key management personnel compensation, other long-term employee benefits Key management personnel compensation, termination benefits Key management personnel compensation, share-based payment Key management personnel compensation Disclosure of transactions between related parties [text block]	X duration, credit  X instant, credit  text  text block  text  text  text  text  text  X duration, debit  text block  table  axis  member  [default]	IFRS 3.867 C Disclosure IFRS 3.867 C Disclosure IFRS 3.866 Disclosure  IAS 24 - Disclosure Disclosure  IAS 2.138 C Disclosure IAS 24.13 Disclosure IAS 1.138 C Disclosure, IAS 24.13 Disclosure IAS 24.13 Disclosure IAS 24.17 Disclosure IAS 24.18 Disclosure IAS 24.19 Disclosure		
Entities with joint control of significant influence over entity (interface)  Page 27 of 112	business combination Increase (decrease) in contingent liabilities recognised in business combination Total increase (decrease) in contingent liabilities recognised in business combination Contingent liabilities recognised in business combination at end of period 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 [815000] Notes - Related party [15000] Notes - Related parties [15000] Notes	X duration, credit  X instant, credit  text  text block text text text text text  X duration, debit text block  table axis member [default] member	IFRS 3.867 c Disclosure IFRS 3.866 Disclosur		

			Additional AU Reference	
Label	Туре	IFRS reference	to IFRS elements	AU Reference
Subsidiaries [member]	member	IAS 24.19 c <sub>Disclosure</sub> , IAS 27.16 b <sub>Disclosure</sub> , IFRS 12.B4 a <sub>Disclosure</sub> , IAS 27.17 b <sub>Disclosure</sub>		
		IAS 27.16 b Disclosure, Effective on first application of		
Associates [member]	member	IFRS 9 IFRS 4.39M a Disclosure, IFRS 12.B4 d Disclosure, IAS 27.17 b Disclosure,		
ricoccato (memor)	oooi	IAS 24.19 d Disclosure, Expiry date 2023-01-		
		01 IFRS 4.39J a Disclosure		
Joint ventures where entity is venturer [member]  Key management personnel of entity or parent [member]	member member	IAS 24.19 e Disclosure IAS 24.19 f Disclosure		
Other related parties [member]	member	IAS 24.19 g Disclosure		
Disclosure of transactions between related parties [line items]	line items			
Description of transactions with related party  Description of nature of related party relationship	text	IAS 24.18 Disclosure		
Related party transactions [abstract]				
Purchases of goods, related party transactions	X duration, debit	IAS 24.21 a Example		
Revenue from sale of goods, related party transactions  Purchases of property and other assets, related party transactions	X duration, credit X duration, debit	IAS 24.21 a Example IAS 24.21 b Example		
Sales of property and other assets, related party transactions	X duration, debit	IAS 24.21 b Example		
Services received, related party transactions	X <sub>duration, debit</sub>	IAS 24.21 c <sub>Example</sub>		
Revenue from rendering of services, related party transactions  Leases as lessor, related party transactions	X duration, credit	IAS 24.21 c Example IAS 24.21 d Example		
Leases as lesser, related party transactions  Leases as lessee, related party transactions	X duration	IAS 24.21 d Example		
Transfers of research and development from entity, related party transactions	X <sub>duration</sub>	IAS 24.21 e Example		
Transfers of research and development to entity, related party transactions	X <sub>duration</sub>	IAS 24.21 e Example IAS 24.21 f Evample		
Transfers under licence agreements from entity, related party transactions  Transfers under licence agreements to entity, related party transactions	X <sub>duration</sub>	IAS 24.211 Example IAS 24.21 f Example		
Transfers under finance agreements from entity, related party transactions	X <sub>duration</sub>	IAS 24.21 g Example		
Transfers under finance agreements to entity, related party transactions	X <sub>duration</sub>	IAS 24.21 g Example		
Provision of guarantees or collateral by entity, related party transactions  Provision of guarantees or collateral to entity, related party transactions	X <sub>duration</sub>	IAS 24.21 h Example IAS 24.21 h Example		
Provision of guarantees or collateral to entity, related party transactions  Commitments made by entity, related party transactions	X duration	IAS 24.21 il Example		
Commitments made on behalf of entity, related party transactions	X <sub>duration</sub>	IAS 24.21 i Example		
Settlement of liabilities by entity on behalf of related party, related party transactions	X <sub>duration</sub>	IAS 24.21 j <sub>Example</sub>		
Settlement of liabilities on behalf of entity by related party, related party transactions  Participation in defined benefit plan that shares risks between group entities, related party	X <sub>duration</sub>	IAS 24.21 j Example		
transactions	X <sub>duration</sub>	IAS 24.22 Example		
Outstanding balances for related party transactions [abstract]  Amounts payable, related party transactions	X instant, credit	IAS 24.18 b <sub>Disclosure</sub> , IAS 24.20 <sub>Disclosure</sub>		
Amounts receivable, related party transactions  Amounts receivable, related party transactions	X instant, credit X instant, debit	IAS 24.18 b Disclosure, IAS 24.20 Disclosure		
Outstanding commitments made by entity, related party transactions	X instant, credit	IAS 24.18 b Disclosure		
Outstanding commitments made on behalf of entity, related party transactions  Explanation of terms and conditions of outstanding balances for related party transaction	X instant, credit text	IAS 24.18 b Disclosure IAS 24.18 b (i) Disclosure		
Explanation of details of guarantees given or received of outstanding balances for related party	text	IAS 24.18 b (ii) Disclosure		
transaction		· · · <del>- · · · · · · · · · · · · · · · ·</del>		
Provisions for doubtful debts related to outstanding balances of related party transaction  Expense recognised during period for bad and doubtful debts for related party transaction	X instant, credit X duration, debit	IAS 24.18 c Disclosure		
Disclosure of amounts incurred by entity for provision of key management personnel services provided by	text block	IAS 24.18A Disclosure		
separate management entities [text block]  Disclosure of amounts incurred by entity for provision of key management personnel services provided by	text block	Disclosure		
separate management entities [abstract]				
Disclosure of amounts incurred by entity for provision of key management personnel services provided by separate management entities [table]	table	IAS 24.18A Disclosure		
Separate management entities [axis]	axis	IAS 24.18A Disclosure		
Separate management entities [member]	member	IAS 24.18A <sub>Disclosure</sub>		
Disclosure of amounts incurred by entity for provision of key management personnel services provided by	[default] line items			
separate management entities [line items]  Amount incurred by entity for provision of key management personnel services provided by separate	line items			
Amount incurred by entity for provision of key manadement bersonner services provided by senarate				
management entity	X <sub>duration, debit</sub>	IAS 24.18A Disclosure		
management entity  Disclosure that related party transactions were made on terms equivalent to those that prevail in arm's length	X <sub>duration, debit</sub>	IAS 24.18A Disclosure		
management entity				
management entity Disclosure that related party transactions were made on terms equivalent to those that prevail in arm's length transactions Explanation of whether entity applies exemption in IAS 24.25 Name of government and nature of relationship with government	text text text	IAS 24.23 <sub>Disclosure</sub> IAS 24.26 <sub>Disclosure</sub> IAS 24.26 a <sub>Disclosure</sub>		
management entity  Disclosure that related party transactions were made on terms equivalent to those that prevail in arm's length transactions  Explanation of whether entity applies exemption in IAS 24.25  Name of government and nature of relationship with government  Explanation of nature and amount of significant transactions	text text text text	IAS 24.23 <sub>Disclosure</sub> IAS 24.26 pisclosure IAS 24.26 a Disclosure IAS 24.26 to (f) Disclosure		
management entity Disclosure that related party transactions were made on terms equivalent to those that prevail in arm's length transactions Explanation of whether entity applies exemption in IAS 24.25 Name of government and nature of relationship with government	text text text	IAS 24.23 <sub>Disclosure</sub> IAS 24.26 <sub>Disclosure</sub> IAS 24.26 a <sub>Disclosure</sub>		AASB 124 Aus13.1
management entity  Disclosure that related party transactions were made on terms equivalent to those that prevail in arm's length transactions  Explanation of whether entity applies exemption in IAS 24.25  Name of government and nature of relationship with government  Explanation of nature and amount of significant transactions  Description of other transactions that are collectively significant  Disclosure of information in relation to parent entities and/or ultimate controlling parties incorporated or constituted outside Australia [text block]	text text text text text text text text	IAS 24.23 <sub>Disclosure</sub> IAS 24.26 pisclosure IAS 24.26 a Disclosure IAS 24.26 to (f) Disclosure		
management entity Disclosure that related party transactions were made on terms equivalent to those that prevail in arm's length transactions Explanation of whether entity applies exemption in IAS 24.25 Name of government and nature of relationship with government Explanation of nature and amount of significant transactions Description of other transactions that are collectively significant Disclosure of information in relation to parent entities and/or ultimate controlling parties incorporated or constituted	text text text text text text	IAS 24.23 <sub>Disclosure</sub> IAS 24.26 pisclosure IAS 24.26 a Disclosure IAS 24.26 to (f) Disclosure		Corps Reg 2M.3.03 (Item 1, 2, 3, 4, 5)
management entity Disclosure that related party transactions were made on terms equivalent to those that prevail in arm's length transactions Explanation of whether entity applies exemption in IAS 24.25  Name of government and nature of relationship with government Explanation of nature and amount of significant transactions Description of other transactions that are collectively significant Disclosure of information in relation to parent entities and/or ultimate controlling parties incorporated or constituted outside Australia [text block] Disclosure of key management personnel and changes after year end [text block] Disclosure of compensation for each key management personnel [text block]	text text text text text text text text	IAS 24.23 <sub>Disclosure</sub> IAS 24.26 pisclosure IAS 24.26 a Disclosure IAS 24.26 to (f) Disclosure		Corps Reg 2M.3.03 (Item 1, 2, 3, 4, 5) Corps Reg 2M.3.03 (Item 6, 7, 8, 9, 10, 11 12,13, 14)
management entity Disclosure that related party transactions were made on terms equivalent to those that prevail in arm's length transactions Explanation of whether entity applies exemption in IAS 24.25 Name of government and nature of relationship with government Explanation of nature and amount of significant transactions Description of other transactions that are collectively significant Disclosure of information in relation to parent entities and/or ultimate controlling parties incorporated or constituted outside Australia [text block] Disclosure of key management personnel and changes after year end [text block] Disclosure of compensation for each key management personnel [text block] Disclosure of information in relation to equity instruments provided as compensation to each key management personnel	text text text text text text text text	IAS 24.23 <sub>Disclosure</sub> IAS 24.26 pisclosure IAS 24.26 a Disclosure IAS 24.26 to (f) Disclosure		Corps Reg 2M.3.03 (Item 1, 2, 3, 4, 5) Corps Reg 2M.3.03 (Item 6, 7, 8, 9, 10, 11 12,13, 14) Corps Reg 2M.3.03 (Item 15, 16, 17, 18,
management entity  Disclosure that related party transactions were made on terms equivalent to those that prevail in arm's length transactions  Explanation of whether entity applies exemption in IAS 24.25  Name of government and nature of relationship with government  Explanation of nature and amount of significant transactions  Description of other transactions that are collectively significant  Disclosure of information in relation to parent entities and/or ultimate controlling parties incorporated or constituted outside Australia [text block]  Disclosure of key management personnel and changes after year end [text block]  Disclosure of compensation for each key management personnel [text block]  Disclosure of information in relation to equity instruments provided as compensation to each key management personne [text block]  Disclosure of each aggregate of loans to each key management personnel [text block]	text text text text text text text text	IAS 24.23 <sub>Disclosure</sub> IAS 24.26 pisclosure IAS 24.26 a Disclosure IAS 24.26 to (f) Disclosure		Corps Reg 2M.3.03 (Item 1, 2, 3, 4, 5) Corps Reg 2M.3.03 (Item 6, 7, 8, 9, 10, 11 12,13, 14) Corps Reg 2M.3.03 (Item 15, 16, 17, 18, 19) Corps Reg 2M.3.03 (Item 20, 21)
management entity  Disclosure that related party transactions were made on terms equivalent to those that prevail in arm's length transactions  Explanation of whether entity applies exemption in IAS 24.25  Name of government and nature of relationship with government  Explanation of nature and amount of significant transactions  Description of other transactions that are collectively significant  Disclosure of information in relation to parent entities and/or ultimate controlling parties incorporated or constituted outside Australia (text block)  Disclosure of key management personnel and changes after year end (text block)  Disclosure of compensation for each key management personnel [text block]  Disclosure of information in relation to equity instruments provided as compensation to each key management personne [text block]	text text text text text text text text	IAS 24.23 <sub>Disclosure</sub> IAS 24.26 pisclosure IAS 24.26 a Disclosure IAS 24.26 to (f) Disclosure		Corps Reg 2M.3.03 (Item 1, 2, 3, 4, 5) Corps Reg 2M.3.03 (Item 6, 7, 8, 9, 10, 11 12,13, 14) Corps Reg 2M.3.03 (Item 15, 16, 17, 18, 19)
management entity  Disclosure that related party transactions were made on terms equivalent to those that prevail in arm's length transactions  Explanation of whether entity applies exemption in IAS 24.25  Name of government and nature of relationship with government  Explanation of nature and amount of significant transactions  Description of other transactions that are collectively significant  Disclosure of information in relation to parent entities and/or ultimate controlling parties incorporated or constituted outside Australia [text block]  Disclosure of key management personnel and changes after year end [text block]  Disclosure of compensation for each key management personnel [text block]  Disclosure of information in relation to equity instruments provided as compensation to each key management personne [text block]  Disclosure of ach aggregate of loans to each key management personnel [text block]  Disclosure of other transactions and balances between disclosing entity and any of its subsidiaries and key management personnel [text block]  Disclosure - First time adoption	text text text text text text text text	IAS 24.23 bisclosure IAS 24.26 bisclosure IAS 24.26 a pisclosure IAS 24.26 b (i) pisclosure IAS 24.26 b (ii) pisclosure		Corps Reg 2M.3.03 (Item 1, 2, 3, 4, 5) Corps Reg 2M.3.03 (Item 6, 7, 8, 9, 10, 11 12,13, 14) Corps Reg 2M.3.03 (Item 15, 16, 17, 18, 19) Corps Reg 2M.3.03 (Item 20, 21)
management entity  Disclosure that related party transactions were made on terms equivalent to those that prevail in arm's length transactions  Explanation of whether entity applies exemption in IAS 24.25  Name of government and nature of relationship with government  Explanation of nature and amount of significant transactions  Description of other transactions that are collectively significant  Disclosure of information in relation to parent entities and/or ultimate controlling parties incorporated or constituted outside Australia [text block]  Disclosure of key management personnel and changes after year end [text block]  Disclosure of compensation for each key management personnel [text block]  Disclosure of information in relation to equity instruments provided as compensation to each key management personnel [text block]  Disclosure of each aggregate of loans to each key management personnel [text block]  Disclosure of other transactions and balances between disclosing entity and any of its subsidiaries and key management personnel [text block]  [S1910] Notes - First time adoption	text text text text text text text text	IAS 24.23 Disclosure IAS 24.26 Disclosure IAS 24.26 to (i) Disclosure IAS 24.26 b (ii) Disclosure IAS 24.26 b (iii) Disclosure IAS 24.26 b (iii) Disclosure		Corps Reg 2M.3.03 (Item 1, 2, 3, 4, 5) Corps Reg 2M.3.03 (Item 6, 7, 8, 9, 10, 11 12,13, 14) Corps Reg 2M.3.03 (Item 15, 16, 17, 18, 19) Corps Reg 2M.3.03 (Item 20, 21)
management entity  Disclosure of another transactions were made on terms equivalent to those that prevail in arm's length transactions  Explanation of whether entity applies exemption in IAS 24.25  Name of government and nature of relationship with government  Explanation of nature and amount of significant transactions  Description of other transactions that are collectively significant  Disclosure of information in relation to parent entities and/or ultimate controlling parties incorporated or constituted outside Australia (text block)  Disclosure of key management personnel and changes after year end [text block]  Disclosure of compensation for each key management personnel [text block]  Disclosure of information in relation to equity instruments provided as compensation to each key management personne [text block]  Disclosure of each aggregate of loans to each key management personnel [text block]  Disclosure of other transactions and balances between disclosing entity and any of its subsidiaries and key management personnel [text block]  Disclosure of first-time adoption  Disclosure of first-time adoption [text block]  Description of nature of main adjustments that would make historical summaries or comparative information presented in accordance with previous GAAP comply with IFRSs	text text text text text text text text	IAS 24.23 Disclosure IAS 24.26 Disclosure IAS 24.26 to (I) Disclosure IAS 24.26 to (I) Disclosure IAS 24.26 to (II) Disclosure IAS 24.26 to (III) Disclosure IAS 24.26 to (IIII) Disclosure		Corps Reg 2M.3.03 (Item 1, 2, 3, 4, 5) Corps Reg 2M.3.03 (Item 6, 7, 8, 9, 10, 11 12,13, 14) Corps Reg 2M.3.03 (Item 15, 16, 17, 18, 19) Corps Reg 2M.3.03 (Item 20, 21)
management entity  Disclosure that related party transactions were made on terms equivalent to those that prevail in arm's length transactions  Explanation of whether entity applies exemption in IAS 24.25  Name of government and nature of relationship with government  Explanation of nature and amount of significant transactions  Description of other transactions that are collectively significant  Disclosure of information in relation to parent entities and/or ultimate controlling parties incorporated or constituted outside Australia [text block]  Disclosure of key management personnel and changes after year end [text block]  Disclosure of formpensation for each key management personnel [text block]  Disclosure of information in relation to equity instruments provided as compensation to each key management personnel [text block]  Disclosure of each aggregate of loans to each key management personnel [text block]  Disclosure of other transactions and balances between disclosing entity and any of its subsidiaries and key management personnel [text block]  1819100] Notes - First time adoption [text block]  Description of nature of main adjustments that would make historical summaries or comparative information presented in accordance with previous GAAP comply with IFRSs  Disclosure of comparative information prepared under previous GAAP [text block]	text text text text text text text text	IAS 24.23 Disclosure IAS 24.26 Disclosure IAS 24.26 to (i) Disclosure IAS 24.26 b (ii) Disclosure IAS 24.26 b (iii) Disclosure IAS 24.26 b (iii) Disclosure		Corps Reg 2M.3.03 (Item 1, 2, 3, 4, 5) Corps Reg 2M.3.03 (Item 6, 7, 8, 9, 10, 11 12,13, 14) Corps Reg 2M.3.03 (Item 15, 16, 17, 18, 19) Corps Reg 2M.3.03 (Item 20, 21)
management entity  Disclosure of another transactions were made on terms equivalent to those that prevail in arm's length transactions  Explanation of whether entity applies exemption in IAS 24.25  Name of government and nature of relationship with government  Explanation of nature and amount of significant transactions  Description of other transactions that are collectively significant  Disclosure of information in relation to parent entities and/or ultimate controlling parties incorporated or constituted outside Australia (text block)  Disclosure of key management personnel and changes after year end [text block]  Disclosure of compensation for each key management personnel [text block]  Disclosure of information in relation to equity instruments provided as compensation to each key management personne [text block]  Disclosure of each aggregate of loans to each key management personnel [text block]  Disclosure of other transactions and balances between disclosing entity and any of its subsidiaries and key management personnel [text block]  Disclosure of first-time adoption  Disclosure of first-time adoption [text block]  Description of nature of main adjustments that would make historical summaries or comparative information presented in accordance with previous GAAP comply with IFRSs	text text text text text text text text	IAS 24.23 Disclosure IAS 24.26 Disclosure IAS 24.26 to (I) Disclosure IAS 24.26 to (I) Disclosure IAS 24.26 to (II) Disclosure IAS 24.26 to (III) Disclosure IAS 24.26 to (IIII) Disclosure		Corps Reg 2M.3.03 (Item 1, 2, 3, 4, 5) Corps Reg 2M.3.03 (Item 6, 7, 8, 9, 10, 11 12,13, 14) Corps Reg 2M.3.03 (Item 15, 16, 17, 18, 19) Corps Reg 2M.3.03 (Item 20, 21)
management entity  Disclosure that related party transactions were made on terms equivalent to those that prevail in arm's length transactions  Explanation of whether entity applies exemption in IAS 24.25  Name of government and nature of relationship with government  Explanation of nature and amount of significant transactions  Description of other transactions that are collectively significant  Disclosure of information in relation to parent entities and/or ultimate controlling parties incorporated or constituted outside Australia [text block]  Disclosure of key management personnel and changes after year end [text block]  Disclosure of compensation for each key management personnel [text block]  Disclosure of information in relation to equity instruments provided as compensation to each key management personnel [text block]  Disclosure of each aggregate of loans to each key management personnel [text block]  Disclosure of each aggregate of loans to each key management personnel [text block]  Disclosure of other transactions and balances between disclosing entity and any of its subsidiaries and key management personnel [text block]  Disclosure of instruction adoption  Disclosure of instruction adoption [text block]  Description of nature of main adjustments that would make historical summaries or comparative information presented in accordance with previous GAAP comply with IFRSs  Disclosure of comparative information prepared under previous GAAP [text block]  Disclosure of comparative information prepared under previous GAAP [text block]	text text text text text text text text	IAS 24.23 Disclosure IAS 24.26 Disclosure IAS 24.26 to Disclosure IAS 24.26 b (i) Disclosure IAS 24.26 b (ii) Disclosure IAS 24.26 b (iii) Disclosure IFRS 1 - Presentation and disclosure Disclosure IFRS 1.22 b Disclosure		Corps Reg 2M.3.03 (Item 1, 2, 3, 4, 5) Corps Reg 2M.3.03 (Item 6, 7, 8, 9, 10, 11 12,13, 14) Corps Reg 2M.3.03 (Item 15, 16, 17, 18, 19) Corps Reg 2M.3.03 (Item 20, 21)
management entity  Disclosure that related party transactions were made on terms equivalent to those that prevail in arm's length transactions  Explanation of whether entity applies exemption in IAS 24.25  Name of government and nature of relationship with government  Explanation of nature and amount of significant transactions  Description of other transactions that are collectively significant  Disclosure of information in relation to parent entities and/or ultimate controlling parties incorporated or constituted outside Australia (text block)  Disclosure of key management personnel and changes after year end (text block)  Disclosure of formpensation for each key management personnel (text block)  Disclosure of information in relation to equity instruments provided as compensation to each key management personne [text block]  Disclosure of each aggregate of loans to each key management personnel [text block]  Disclosure of other transactions and balances between disclosing entity and any of its subsidiaries and key management personnel [text block]  Disclosure of first-time adoption  Disclosure of first-time adoption [text block]  Description of nature of main adjustments that would make historical summaries or comparative information prepared under previous GAAP [text block]  Disclosure of comparative information prepared under previous GAAP [text block]	text text text text text text text text	IAS 24.23 Disclosure IAS 24.26 Disclosure IAS 24.26 Disclosure IAS 24.26 b (i) Disclosure IAS 24.26 b (ii) Disclosure IAS 24.26 b (iii) Disclosure IFRS 1 - Presentation and disclosure Disclosure IFRS 1.22 b Disclosure IFRS 1.24 Disclosure		Corps Reg 2M.3.03 (Item 1, 2, 3, 4, 5) Corps Reg 2M.3.03 (Item 6, 7, 8, 9, 10, 11 12,13, 14) Corps Reg 2M.3.03 (Item 15, 16, 17, 18, 19) Corps Reg 2M.3.03 (Item 20, 21)
management entity  Disclosure that related party transactions were made on terms equivalent to those that prevail in arm's length transactions  Explanation of whether entity applies exemption in IAS 24.25  Name of government and nature of relationship with government  Explanation of nature and amount of significant transactions  Description of other transactions that are collectively significant  Disclosure of information in relation to parent entities and/or ultimate controlling parties incorporated or constituted outside Australia [text block]  Disclosure of key management personnel and changes after year end [text block]  Disclosure of compensation for each key management personnel [text block]  Disclosure of information in relation to equity instruments provided as compensation to each key management personnel [text block]  Disclosure of each aggregate of loans to each key management personnel [text block]  Disclosure of each aggregate of loans to each key management personnel [text block]  Disclosure of other transactions and balances between disclosing entity and any of its subsidiaries and key management personnel [text block]  Disclosure of first-time adoption  Disclosure of inst-time adoption [text block]  Description of nature of main adjustments that would make historical summaries or comparative information presented in accordance with previous GAAP comply with IFRSs  Disclosure of comparative information prepared under previous GAAP [text block]  Disclosure of comparative information prepared under previous GAAP [text block]  Disclosure of comparative information prepared under previous GAAP [table]  Financial effect of transition from previous GAAP to IFRSs [axis]	text text text text text text text text	IAS 24.23 Disclosure IAS 24.26 Disclosure IAS 24.26 a Disclosure IAS 24.26 b (i) Disclosure IAS 24.26 b (ii) Disclosure IAS 24.26 b (iii) Disclosure IFRS 1.24 Disclosure		Corps Reg 2M.3.03 (Item 1, 2, 3, 4, 5) Corps Reg 2M.3.03 (Item 6, 7, 8, 9, 10, 11 12,13, 14) Corps Reg 2M.3.03 (Item 15, 16, 17, 18, 19) Corps Reg 2M.3.03 (Item 20, 21)
management entity  Disclosure that related party transactions were made on terms equivalent to those that prevail in arm's length transactions  Explanation of whether entity applies exemption in IAS 24.25  Name of government and nature of relationship with government  Explanation of nature and amount of significant transactions  Description of other transactions that are collectively significant  Disclosure of information in relation to parent entities and/or ultimate controlling parties incorporated or constituted outside Australia [text block]  Disclosure of key management personnel and changes after year end [text block]  Disclosure of compensation for each key management personnel [text block]  Disclosure of information in relation to equity instruments provided as compensation to each key management personnel [text block]  Disclosure of each aggregate of loans to each key management personnel [text block]  Disclosure of each aggregate of loans to each key management personnel [text block]  Disclosure of other transactions and balances between disclosing entity and any of its subsidiaries and key management personnel [text block]  Disclosure of first-time adoption  Disclosure of instruction [text block]  Description of nature of main adjustments that would make historical summaries or comparative information presented in accordance with previous GAAP comply with IFRSs  Disclosure of comparative information prepared under previous GAAP [text block]  Disclosure of comparative information prepared under previous GAAP [text block]  Disclosure of comparative information prepared under previous GAAP [text block]  Disclosure of comparative information prepared under previous GAAP [text block]  Disclosure of comparative information prepared under previous GAAP [text block]  Disclosure of comparative information prepared under previous GAAP [text block]  Disclosure of comparative information prepared under previous GAAP [text block]	text text text text text text text text	IAS 24.23 Disclosure IAS 24.26 Disclosure IAS 25.26 Disclosure IAS 25.27 Disclosure		Corps Reg 2M.3.03 (Item 1, 2, 3, 4, 5) Corps Reg 2M.3.03 (Item 6, 7, 8, 9, 10, 11 12,13, 14) Corps Reg 2M.3.03 (Item 15, 16, 17, 18, 19) Corps Reg 2M.3.03 (Item 20, 21)
management entity  Disclosure that related party transactions were made on terms equivalent to those that prevail in arm's length transactions  Explanation of whether entity applies exemption in IAS 24.25  Name of government and nature of relationship with government  Explanation of nature and amount of significant transactions  Description of other transactions that are collectively significant  Disclosure of information in relation to parent entities and/or ultimate controlling parties incorporated or constituted outside Australia [text block]  Disclosure of key management personnel and changes after year end [text block]  Disclosure of compensation for each key management personnel [text block]  Disclosure of information in relation to equity instruments provided as compensation to each key management personnel [text block]  Disclosure of each aggregate of loans to each key management personnel [text block]  Disclosure of other transactions and balances between disclosing entity and any of its subsidiaries and key management personnel [text block]  Disclosure of first-time adoption  Disclosure of inst-time adoption [text block]  Description of nature of main adjustments that would make historical summaries or comparative information presented in accordance with previous GAAP comply with IFRSs  Disclosure of comparative information prepared under previous GAAP [text block]  Disclosure of comparative information prepared under previous GAAP [text block]  Disclosure of comparative information prepared under previous GAAP [text block]  Disclosure of comparative information prepared under previous GAAP [text block]  Disclosure of comparative information prepared under previous GAAP [text block]  Disclosure of comparative information prepared under previous GAAP [text block]	text text text text text text text text	IAS 24.23 Disclosure IAS 24.26 Disclosure IAS 24.26 a Disclosure IAS 24.26 b (i) Disclosure IAS 24.26 b (ii) Disclosure IAS 24.26 b (iii) Disclosure IFRS 1.24 Disclosure		Corps Reg 2M.3.03 (Item 1, 2, 3, 4, 5) Corps Reg 2M.3.03 (Item 6, 7, 8, 9, 10, 11 12,13, 14) Corps Reg 2M.3.03 (Item 15, 16, 17, 18, 19) Corps Reg 2M.3.03 (Item 20, 21)
management entity  Disclosure that related party transactions were made on terms equivalent to those that prevail in arm's length transactions  Explanation of whether entity applies exemption in IAS 24.25  Name of government and nature of relationship with government  Explanation of nature and amount of significant transactions  Description of other transactions that are collectively significant  Disclosure of information in relation to parent entities and/or ultimate controlling parties incorporated or constituted outside Australia [text block]  Disclosure of key management personnel and changes after year end [text block]  Disclosure of formation in relation to equity instruments provided as compensation to each key management personne [text block]  Disclosure of each aggregate of loans to each key management personnel [text block]  Disclosure of each aggregate of loans to each key management personnel [text block]  Disclosure of other transactions and balances between disclosing entity and any of its subsidiaries and key management personnel [text block]  Disclosure of instrume adoption  Disclosure of first-time adoption [text block]  Description of nature of main adjustments that would make historical summaries or comparative information presented in accordance with previous GAAP comply with IFRSs  Disclosure of comparative information prepared under previous GAAP [text block]  Disclosure of comparative information prepared under previous GAAP [text block]  Disclosure of comparative information prepared under previous GAAP [text block]  Disclosure of comparative information prepared under previous GAAP [text block]  Disclosure of comparative information prepared under previous GAAP [text block]  Previous GAAP [member]  Effect of transition to IFRSs [member]	text text text text text text text text	IAS 24.23 Disclosure IAS 24.26 Disclosure IAS 25.26 Disclosure		Corps Reg 2M.3.03 (Item 1, 2, 3, 4, 5) Corps Reg 2M.3.03 (Item 6, 7, 8, 9, 10, 11 12,13, 14) Corps Reg 2M.3.03 (Item 15, 16, 17, 18, 19) Corps Reg 2M.3.03 (Item 20, 21)
management entity  Disclosure that related party transactions were made on terms equivalent to those that prevail in arm's length transactions  Explanation of whether entity applies exemption in IAS 24.25  Name of government and nature of relationship with government  Explanation of nature and amount of significant transactions  Description of other transactions that are collectively significant  Disclosure of information in relation to parent entities and/or ultimate controlling parties incorporated or constituted outside Australia [text block]  Disclosure of key management personnel and changes after year end [text block]  Disclosure of formation in relation to equity instruments provided as compensation to each key management personnel [text block]  Disclosure of each aggregate of loans to each key management personnel [text block]  Disclosure of each aggregate of loans to each key management personnel [text block]  Disclosure of other transactions and balances between disclosing entity and any of its subsidiaries and key management personnel [text block]  Disclosure of interest time adoption  Disclosure of first-time adoption [text block]  Disclosure of in accordance with previous GAAP comply with IFRSs  Disclosure of comparative information prepared under previous GAAP [text block]  Disclosure of comparative information prepared under previous GAAP [text block]  Disclosure of comparative information prepared under previous GAAP [text block]  Disclosure of comparative information prepared under previous GAAP [text block]  Disclosure of comparative information prepared under previous GAAP [text block]  Disclosure of comparative information prepared under previous GAAP [text block]  Disclosure of comparative information prepared under previous GAAP [text block]  Disclosure of comparative information prepared under previous GAAP [text block]  Effect of transition from previous GAAP to IFRSs [axis]  EFRSs [member]	text text text text text text text text	IAS 24.23 Disclosure IAS 24.26 Disclosure IAS 3.27 Disclosure IAS 3.27 Disclosure IAS 3.28 Disclosure IAS 3.28 Disclosure IAS 3.29 Disclosure IAS 3.28 Disclosure IAS 3.29 Disclosure IAS 3.28 Disclosure		Corps Reg 2M.3.03 (Item 1, 2, 3, 4, 5) Corps Reg 2M.3.03 (Item 6, 7, 8, 9, 10, 11 12,13, 14) Corps Reg 2M.3.03 (Item 15, 16, 17, 18, 19) Corps Reg 2M.3.03 (Item 20, 21)
management entity  Disclosure that related party transactions were made on terms equivalent to those that prevail in arm's length transactions  Explanation of whether entity applies exemption in IAS 24.25  Name of government and nature of relationship with government  Explanation of nature and amount of significant transactions  Description of other transactions that are collectively significant  Disclosure of information in relation to parent entities and/or ultimate controlling parties incorporated or constituted outside Australia [text block]  Disclosure of key management personnel and changes after year end [text block]  Disclosure of compensation for each key management personnel [text block]  Disclosure of information in relation to equity instruments provided as compensation to each key management personnel [text block]  Disclosure of each aggregate of loans to each key management personnel [text block]  Disclosure of other transactions and balances between disclosing entity and any of its subsidiaries and key management personnel [text block]  1819100 [Notes = First time adoption]  Disclosure of first-time adoption (text block)  Description of nature of main adjustments that would make historical summaries or comparative information presented in accordance with previous GAP comply with IFRSs  Disclosure of comparative information prepared under previous GAP [text block]  Disclosure of comparative information prepared under previous GAP [text block]  Disclosure of comparative information prepared under previous GAP [table]  Financial effect of transition from previous GAP to IFRSs [axis]  IFRSs [member]  Effect of transition to IFRSs [member]  Disclosure of comparative information prepared under previous GAAP [tine items]	text text text text text text text text	IAS 24.23 Disclosure IAS 24.26 Disclosure IAS 25.26 Disclosure		Corps Reg 2M.3.03 (Item 1, 2, 3, 4, 5) Corps Reg 2M.3.03 (Item 6, 7, 8, 9, 10, 11 12,13, 14) Corps Reg 2M.3.03 (Item 15, 16, 17, 18, 19) Corps Reg 2M.3.03 (Item 20, 21)
management entity  Disclosure of domeration in relation to equity instruments provided as compensation to each key management personnel [text block]  Disclosure of information in relation to equity instruments provided as compensation to each key management personnel [text block]  Disclosure of information in relation to equity instruments provided as compensation to each key management personnel [text block]  Disclosure of information in relation to equity instruments provided as compensation to each key management personnel [text block]  Disclosure of information in relation to equity instruments provided as compensation to each key management personnel [text block]  Disclosure of each aggregate of loans to each key management personnel [text block]  Disclosure of other transactions and balances between disclosing entity and any of its subsidiaries and key management personnel [text block]  Disclosure of other transactions and balances between disclosing entity and any of its subsidiaries and key management personnel [text block]  Disclosure of first-time adoption  Disclosure of first-time adoption [lext block]  Description of nature of main adjustments that would make historical summaries or comparative information prepared under previous GAAP [text block]  Disclosure of comparative information prepared under previous GAAP [text block]  Disclosure of comparative information prepared under previous GAAP [text block]  Disclosure of comparative information prepared under previous GAAP [text block]  Disclosure of comparative information prepared under previous GAAP [text block]  Disclosure of comparative information prepared under previous GAAP [text block]  Disclosure of comparative information prepared under previous GAAP [text block]  Disclosure of comparative information prepared under previous GAAP [text block]  Disclosure of comparative information prepared under previous GAAP [text block]	text text text text text text text text	IAS 24.23 Disclosure  IAS 24.26 Disclosure  IAS 25.26 Disclosure		Corps Reg 2M.3.03 (Item 1, 2, 3, 4, 5) Corps Reg 2M.3.03 (Item 6, 7, 8, 9, 10, 11 12,13, 14) Corps Reg 2M.3.03 (Item 15, 16, 17, 18, 19) Corps Reg 2M.3.03 (Item 20, 21)
management entity  Disclosure that related party transactions were made on terms equivalent to those that prevail in arm's length transactions  Explanation of whether entity applies exemption in IAS 24.25  Name of government and nature of relationship with government  Explanation of nature and amount of significant transactions  Description of other transactions that are collectively significant  Disclosure of information in relation to parent entities and/or ultimate controlling parties incorporated or constituted outside Australia (text block)  Disclosure of key management personnel and changes after year end (text block)  Disclosure of compensation for each key management personnel [text block]  Disclosure of information in relation to equity instruments provided as compensation to each key management personnel (text block)  Disclosure of each aggregate of loans to each key management personnel [text block]  Disclosure of other transactions and balances between disclosing entity and any of its subsidiaries and key management personnel (text block)  Disclosure of intertime adoption  Disclosure of first-time adoption (text block)  Description of nature of main adjustments that would make historical summaries or comparative information presented in accordance with previous GAAP comply with IFRSs  Disclosure of comparative information prepared under previous GAAP [text block]  Disclosure of comparative information prepared under previous GAAP [table]  Financial effect of transition from previous GAAP to IFRSs [axis]  IFRSs [member]  Previous GAAP [member]  Effect of transition to IFRSs [member]  Disclosure of comparative information prepared under previous GAAP [line items]	text text text text text text text text	IRS 24.26 Disclosure IAS 25.26 Disclosure IAS 25.26 Disclosure IAS 25.26 Disclosure IAS 26.26 Disclosure IAS 26.26 Disclosure IAS 27.26 Disclosure		Corps Reg 2M.3.03 (Item 1, 2, 3, 4, 5) Corps Reg 2M.3.03 (Item 6, 7, 8, 9, 10, 11 12,13, 14) Corps Reg 2M.3.03 (Item 15, 16, 17, 18, 19) Corps Reg 2M.3.03 (Item 20, 21)
management entity  Disclosure of domeration in relation to equity instruments provided as compensation to each key management personnel [text block]  Disclosure of information in relation to equity instruments provided as compensation to each key management personnel [text block]  Disclosure of information in relation to equity instruments provided as compensation to each key management personnel [text block]  Disclosure of information in relation to equity instruments provided as compensation to each key management personnel [text block]  Disclosure of information in relation to equity instruments provided as compensation to each key management personnel [text block]  Disclosure of each aggregate of loans to each key management personnel [text block]  Disclosure of other transactions and balances between disclosing entity and any of its subsidiaries and key management personnel [text block]  Disclosure of other transactions and balances between disclosing entity and any of its subsidiaries and key management personnel [text block]  Disclosure of first-time adoption  Disclosure of first-time adoption [lext block]  Description of nature of main adjustments that would make historical summaries or comparative information prepared under previous GAAP [text block]  Disclosure of comparative information prepared under previous GAAP [text block]  Disclosure of comparative information prepared under previous GAAP [text block]  Disclosure of comparative information prepared under previous GAAP [text block]  Disclosure of comparative information prepared under previous GAAP [text block]  Disclosure of comparative information prepared under previous GAAP [text block]  Disclosure of comparative information prepared under previous GAAP [text block]  Disclosure of comparative information prepared under previous GAAP [text block]  Disclosure of comparative information prepared under previous GAAP [text block]	text text text text text text text text	IAS 24.23 Disclosure IAS 24.26 Disclosure IAS 1.24 Disclosure IFRS 1.25 Disclosure IFRS 1.26 Disclosure IFRS 1.27 Disclosure IFRS 1.28 Disclosure IFRS 1.29 Disclosure IFRS 1.29 Disclosure IFRS 1.24 Disclosure IFRS 1.24 Disclosure IFRS 1.25 Disclosure IFRS 1.26 Disclosure IFRS 1.27 Disclosure IFRS 1.28 Disclosure IFRS 1.29 Disclosure IFRS 1.29 Disclosure IFRS 1.29 Disclosure IFRS 1.24 Disclosure IFRS 1.28 Disclosure IFRS 1.29 Disclosure IFRS 1.28 Disclosure		Corps Reg 2M.3.03 (Item 1, 2, 3, 4, 5) Corps Reg 2M.3.03 (Item 6, 7, 8, 9, 10, 11 12,13, 14) Corps Reg 2M.3.03 (Item 15, 16, 17, 18, 19) Corps Reg 2M.3.03 (Item 20, 21)
management entity  Disclosure that related party transactions were made on terms equivalent to those that prevail in arm's length transactions  Explanation of whether entity applies exemption in IAS 24.25  Name of government and nature of relationship with government  Explanation of nature and amount of significant transactions  Description of other transactions that are collectively significant  Disclosure of information in relation to parent entities and/or ultimate controlling parties incorporated or constituted outside Australia [text block]  Disclosure of key management personnel and changes after year end [text block]  Disclosure of forompensation for each key management personnel [text block]  Disclosure of information in relation to equity instruments provided as compensation to each key management personne [text block]  Disclosure of each aggregate of loans to each key management personnel [text block]  Disclosure of other transactions and balances between disclosing entity and any of its subsidiaries and key management personnel [text block]  Disclosure of first-time adoption  Disclosure of first-time adoption [lext block]  Description of nature of main adjustments that would make historical summaries or comparative information presented in accordance with previous GAAP comply with IFRSs  Disclosure of comparative information prepared under previous GAAP [text block]  Disclosure of comparative information prepared under previous GAAP [text block]  Disclosure of comparative information prepared under previous GAAP [table]  Financial effect of transition from previous GAAP to IFRSs [axis]  IFRSs [member]  Effect of transition to IFRSs [member]  Disclosure of comparative information prepared under previous GAAP [tine items]	text text text text text text text text	IAS 24.23 Disclosure  IAS 24.26 Disclosure IAS 24.26 Disclosure IAS 24.26 Disclosure IAS 24.26 Disclosure IAS 24.26 Disclosure IAS 24.26 Disclosure IAS 24.26 Disclosure IAS 24.26 Disclosure IAS 24.26 Disclosure IAS 24.26 Disclosure IAS 24.26 Disclosure IAS 24.26 Disclosure IAS 24.26 Disclosure IAS 24.26 Disclosure IAS 24.26 Disclosure IAS 24.26 Disclosure IAS 24.26 Disclosure IAS 3.27 Disclosure IAS 4.27 Disclosure IAS 4.2		Corps Reg 2M.3.03 (Item 1, 2, 3, 4, 5) Corps Reg 2M.3.03 (Item 6, 7, 8, 9, 10, 11 12,13, 14) Corps Reg 2M.3.03 (Item 15, 16, 17, 18, 19) Corps Reg 2M.3.03 (Item 20, 21)
management entity  Disclosure of domeration in relation to equity instruments provided as compensation to each key management personnel [text block]  Disclosure of information in relation to equity instruments provided as compensation to each key management personnel [text block]  Disclosure of information in relation to equity instruments provided as compensation to each key management personnel [text block]  Disclosure of information in relation to equity instruments provided as compensation to each key management personnel [text block]  Disclosure of information in relation to equity instruments provided as compensation to each key management personnel [text block]  Disclosure of each aggregate of loans to each key management personnel [text block]  Disclosure of other transactions and balances between disclosing entity and any of its subsidiaries and key management personnel [text block]  Disclosure of other transactions and balances between disclosing entity and any of its subsidiaries and key management personnel [text block]  Disclosure of first-time adoption  Disclosure of first-time adoption [lext block]  Description of nature of main adjustments that would make historical summaries or comparative information prepared under previous GAAP [text block]  Disclosure of comparative information prepared under previous GAAP [text block]  Disclosure of comparative information prepared under previous GAAP [text block]  Disclosure of comparative information prepared under previous GAAP [text block]  Disclosure of comparative information prepared under previous GAAP [text block]  Disclosure of comparative information prepared under previous GAAP [text block]  Disclosure of comparative information prepared under previous GAAP [text block]  Disclosure of comparative information prepared under previous GAAP [text block]  Disclosure of comparative information prepared under previous GAAP [text block]	text text text text text text text text	IAS 24.26 bisclosure IAS 24.26 bisclosure IAS 24.26 bisclosure IAS 24.26 bisclosure IAS 24.26 b (i) Disclosure IAS 24.26 b (ii) Disclosure IAS 24.26 b (iii) Disclosure IAS 24.26 b (iii) Disclosure IAS 24.26 b (iii) Disclosure IFRS 1.24 Disclosure IFRS 1.25 Disclosure IFRS 1.26 Disclosure IFRS 1.27 Disclosure IFRS 1.28 Disclosure IFRS 1.29 Disclosure IFRS 1.29 Disclosure IFRS 1.24 Disclosure IFRS 1.24 Disclosure IFRS 1.25 Disclosure IFRS 1.26 Disclosure IFRS 1.27 Disclosure IFRS 1.28 a Disclosure IFRS 1.28 a Disclosure IFRS 1.29 a Disclosure IFRS 1.29 a Disclosure IFRS 1.29 a Disclosure IFRS 1.29 a Disclosure IFRS 1.39 a Disclosure IFRS 1.30 a Disclosure		Corps Reg 2M.3.03 (Item 1, 2, 3, 4, 5) Corps Reg 2M.3.03 (Item 6, 7, 8, 9, 10, 11 12,13, 14) Corps Reg 2M.3.03 (Item 15, 16, 17, 18, 19) Corps Reg 2M.3.03 (Item 20, 21)
management entity Disclosure that related party transactions were made on terms equivalent to those that prevail in arm's length transactions  Explanation of whether entity applies exemption in IAS 24.25  Name of government and nature of relationship with government  Explanation of nature and amount of significant transactions  Description of other transactions that are collectively significant Disclosure of information in relation to parent entities and/or ultimate controlling parties incorporated or constituted outside Australia (text block) Disclosure of key management personnel and changes after year end (text block) Disclosure of forompensation for each key management personnel (text block) Disclosure of information in relation to equity instruments provided as compensation to each key management personne (text block) Disclosure of each aggregate of loans to each key management personnel (text block) Disclosure of other transactions and balances between disclosing entity and any of its subsidiaries and key management personnel (text block) Disclosure of first-time adoption Disclosure of first-time adoption (lext block) Description of nature of main adjustments that would make historical summaries or comparative information presented in accordance with previous GAAP comply with IFRSs Disclosure of comparative information prepared under previous GAAP (text block) Disclosure of comparative information prepared under previous GAAP (ablatect) Disclosure of comparative information prepared under previous GAAP (table) Financial effect of transition to IFRSs [member]  Previous GAAP (member)  Effect of transition to IFRSs [member]  Disclosure of comparative information prepared under previous GAAP (line items)  Equity	text text text text text text text text	IAS 24.23 pisclosure  IAS 24.26 bisclosure  IAS 24.26 bisclosure  IAS 24.26 bisclosure  IAS 24.26 b (i) Disclosure  IAS 24.26 b (ii) Disclosure  IAS 24.26 b (iii) Disclosure  IAS 1.24 Disclosure  IAS 1.25 Disclosure  IAS 1.26 Disclosure  IAS 1.27 Disclosure  IAS 1.28 Disclosure  IAS 1.31 A Disclosure		Corps Reg 2M.3.03 (Item 1, 2, 3, 4, 5) Corps Reg 2M.3.03 (Item 6, 7, 8, 9, 10, 11 12,13, 14) Corps Reg 2M.3.03 (Item 15, 16, 17, 18, 19) Corps Reg 2M.3.03 (Item 20, 21)
management entity Disclosure that related party transactions were made on terms equivalent to those that prevail in arm's length transactions  Explanation of whether entity applies exemption in IAS 24.25 Name of government and nature of relationship with government  Explanation of nature and amount of significant transactions  Description of other transactions that are collectively significant Disclosure of information in relation to parent entities and/or ultimate controlling parties incorporated or constituted outside Australia (text block) Disclosure of key management personnel and changes after year end (text block) Disclosure of compensation for each key management personnel (text block) Disclosure of information in relation to equity instruments provided as compensation to each key management personne (text block) Disclosure of each aggregate of loans to each key management personnel (text block) Disclosure of other transactions and balances between disclosing entity and any of its subsidiaries and key management personnel (text block) Disclosure of first-time adoption Disclosure of first-time adoption (text block) Description of nature of main adjustments that would make historical summaries or comparative information presented in accordance with previous GAAP comply with IFRSs Disclosure of comparative information prepared under previous GAAP (text block) Disclosure of comparative information prepared under previous GAAP (abatract) Disclosure of comparative information prepared under previous GAAP (table) Financial effect of transition from previous GAAP to IFRSs [axis] IFRSs [member]  Previous GAAP [member]  Effect of transition to IFRSs [member]  Disclosure of comparative information prepared under previous GAAP [line items]	text text text text text text text text	IAS 24.26 bisclosure IAS 24.26 bisclosure IAS 24.26 bisclosure IAS 24.26 bisclosure IAS 24.26 b (i) Disclosure IAS 24.26 b (ii) Disclosure IAS 24.26 b (iii) Disclosure IAS 24.26 b (iii) Disclosure IAS 24.26 b (iii) Disclosure IFRS 1.24 Disclosure IFRS 1.25 Disclosure IFRS 1.26 Disclosure IFRS 1.27 Disclosure IFRS 1.28 Disclosure IFRS 1.29 Disclosure IFRS 1.29 Disclosure IFRS 1.24 Disclosure IFRS 1.24 Disclosure IFRS 1.25 Disclosure IFRS 1.26 Disclosure IFRS 1.27 Disclosure IFRS 1.28 a Disclosure IFRS 1.28 a Disclosure IFRS 1.29 a Disclosure IFRS 1.29 a Disclosure IFRS 1.29 a Disclosure IFRS 1.29 a Disclosure IFRS 1.39 a Disclosure IFRS 1.30 a Disclosure		Corps Reg 2M.3.03 (Item 1, 2, 3, 4, 5) Corps Reg 2M.3.03 (Item 6, 7, 8, 9, 10, 11 12,13, 14) Corps Reg 2M.3.03 (Item 15, 16, 17, 18, 19) Corps Reg 2M.3.03 (Item 20, 21)
management entity Disclosure that related party transactions were made on terms equivalent to those that prevail in arm's length transactions  Explanation of whether entity applies exemption in IAS 24.25 Name of government and nature of relationship with government  Explanation of nature and amount of significant transactions Description of other transactions that are collectively significant Disclosure of information in relation to parent entities and/or ultimate controlling parties incorporated or constituted outside Australia (text block) Disclosure of information in relation to equity instruments provided as compensation to each key management personnel (text block) Disclosure of compensation for each key management personnel (text block) Disclosure of each aggregate of loans to each key management personnel (text block) Disclosure of other transactions and balances between disclosing entity and any of its subsidiaries and key management personnel (text block) [181910] Notes - First time adoption Disclosure of first-time adoption (text block) Description of nature of main adjustments that would make historical summaries or comparative information presented in accordance with previous GAAP comply with IFRSs Disclosure of comparative information prepared under previous GAAP (text block) Disclosure of comparative information prepared under previous GAAP (text block) Disclosure of comparative information prepared under previous GAAP (text block) Disclosure of comparative information prepared under previous GAAP (text block) Disclosure of comparative information prepared under previous GAAP (text block) Disclosure of comparative information prepared under previous GAAP (text block)  Explanation of effect of transition on reported financial position  Explanation of effect of transition on reported financial position	text text text text text text text text	IAS 24.23 Disclosure  IAS 24.26 Disclosure  IAS 1.24 Disclosure  IAS 1.25 Disclosure  IAS 1.26 Disclosure  IAS 1.27 Disclosure  IAS 1.27 Disclosure  IAS 1.28 Disclosure  IAS 1.29 Disclosure  IAS 1.24 Disclosure  IAS 1.24 Disclosure  IAS 1.25 Disclosure  IAS 1.26 Disclosure  IAS 1.27 Disclosure  IAS 1.28 Disclosure  IAS 1.106 (i) Disclosure  IAS 1.24 D Disclosure  IAS 1.28 Disclosure  IAS 1.106 (i) Disclosure  IAS 1.24 Disclosure  IAS 1.28 Disclosure  IAS 1.28 Disclosure  IAS 1.106 (i) Disclosure  IAS 1.28 Disclosure  IAS 1.106 (i) Disclosure  IAS 1.28 Disclosure  IAS 1.28 Disclosure  IAS 2.20 Disclosure  IAS 2.30 Disclosu		Corps Reg 2M.3.03 (Item 1, 2, 3, 4, 5) Corps Reg 2M.3.03 (Item 6, 7, 8, 9, 10, 11 12,13, 14) Corps Reg 2M.3.03 (Item 15, 16, 17, 18, 19) Corps Reg 2M.3.03 (Item 20, 21)
Disclosure of information in relation to each key management personnel [text block] Disclosure of first-time adoption  Explanation of whether entity applies exemption in IAS 24.25  Name of government and nature of relationship with government  Explanation of nature and amount of significant transactions  Description of other transactions that are collectively significant  Disclosure of information in relation to parent entities and/or ultimate controlling parties incorporated or constituted outside Australia [text block]  Disclosure of information in relation to parent entities and/or ultimate controlling parties incorporated or constituted outside Australia [text block]  Disclosure of foremation in relation to equity instruments provided as compensation to each key management personnel [text block]  Disclosure of information in relation to equity instruments provided as compensation to each key management personnel [text block]  Disclosure of each aggregate of loans to each key management personnel [text block]  Disclosure of other transactions and balances between disclosing entity and any of its subsidiaries and key management personnel [text block]  E1910(I) NICEs - Eirst time adoption  Disclosure of first-time adoption  Disclosure of first-time adoption [text block]  Disclosure of inst-time adoption [text block]  Disclosure of comparative information prepared under previous GAAP [text block]  Disclosure of comparative information prepared under previous GAAP [text block]  Disclosure of comparative information prepared under previous GAAP [text block]  Disclosure of comparative information prepared under previous GAAP [time items]  Effect of transition to IFRSs [member]  Previous GAAP [member]  Effect of transition on reported financial position  Explanation of effect of transition on reported financial position  Explanation of effect of transition on reported financial position  Explanation of effect of transition on reported financial position	text text text text text text text text	IAS 24.26 Disclosure IAS 25.26		Corps Reg 2M.3.03 (Item 1, 2, 3, 4, 5) Corps Reg 2M.3.03 (Item 6, 7, 8, 9, 10, 1: 12,13, 14) Corps Reg 2M.3.03 (Item 15, 16, 17, 18, 19) Corps Reg 2M.3.03 (Item 20, 21)
Disclosure that related party transactions were made on terms equivalent to those that prevail in arm's length transactions  Explanation of whether entity applies exemption in IAS 24.25  Name of government and nature of relationship with government  Explanation of nature and amount of significant transactions  Description of other transactions that are collectively significant  Disclosure of information in relation to parent entities and/or utilimate controlling parties incorporated or constituted outside Australia [text block]  Disclosure of key management personnel and changes after year end [text block]  Disclosure of information in relation to equity instruments provided as compensation to each key management personnel [text block]  Disclosure of information in relation to equity instruments provided as compensation to each key management personnel [text block]  Disclosure of each aggregate of loans to each key management personnel [text block]  Disclosure of other transactions and balances between disclosing entity and any of its subsidiaries and key management personnel [text block]  Disclosure of infirst-time adoption [text block]  Disclosure of instricting adoption [text block]  Description of nature of main adjustments that would make historical summaries or comparative information prepared under previous GAAP [text block]  Disclosure of comparative information prepared under previous GAAP [text block]  Disclosure of comparative information prepared under previous GAAP [text block]  Disclosure of comparative information prepared under previous GAAP [text block]  Disclosure of comparative information prepared under previous GAAP [text block]  Disclosure of comparative information prepared under previous GAAP [text block]  Explanation of effect of transition on reported financial position  Explanation of effect of transition on reported financial position  Explanation of effect of transition on reported financial position  Explanation of effect of transition on reported financial position	text text text text text text text text	IAS 24.26 bisclosure IAS 24.26 bisclosure IAS 24.26 bisclosure IAS 24.26 bisclosure IAS 24.26 b (i) bisclosure IAS 24.26 b (ii) pisclosure IAS 24.26 b (iii) pisclosure IAS 24.26 b (iii) pisclosure IAS 24.26 b (iii) pisclosure IFRS 1.24 bisclosure IFRS 1.29 bisclosure IFRS 1.29 bisclosure IFRS 1.29 bisclosure IFRS 1.24 bisclosure IFRS 1.24 bisclosure IFRS 1.25 bisclosure IFRS 1.26 bisclosure IFRS 1.27 bisclosure IFRS 1.28 bisclosure IFRS 1.29 bisclosure IFRS 1.29 bisclosure IFRS 1.24 bisclosure IFRS 1.24 bisclosure IFRS 1.24 bisclosure IFRS 1.25 bisclosure IFRS 1.32 a (ii) bisclosure IFRS 1.32 a (ii) bisclosure IFRS 1.34 bisclosure IAS 1.106 d (ii) bisclosure IFRS 1.24 bisclosure IFRS 1.25 bisclosure IFRS 1.26 bisclosure IFRS 1.27 bisclosure IFRS 1.28 bisclosure IFRS 1.29 bisclosure IFRS 1.29 bisclosure IFRS 1.23 bisclosure IFRS 1.23 bisclosure IFRS 1.23 bisclosure IFRS 1.23 bisclosure IFRS 1.25 bisc		Corps Reg 2M.3.03 (Item 1, 2, 3, 4, 5) Corps Reg 2M.3.03 (Item 6, 7, 8, 9, 10, 1: 12,13, 14) Corps Reg 2M.3.03 (Item 15, 16, 17, 18, 19) Corps Reg 2M.3.03 (Item 20, 21)
management entity  Disclosure that related party transactions were made on terms equivalent to those that prevail in arm's length transactions  Explanation of whether entity applies exemption in IAS 24.25  Name of government and nature of relationship with government  Explanation of nature and amount of significant transactions  Description of other transactions that are collectively significant  Disclosure of information in relation to parent entities and/or ultimate controlling parties incorporated or constituted outside Australia [text block]  Disclosure of for key management personnel and changes after year end [text block]  Disclosure of compensation for each key management personnel [text block]  Disclosure of each aggregate of loans to each key management personnel [text block]  Disclosure of each aggregate of loans to each key management personnel [text block]  Disclosure of other transactions and balances between disclosing entity and any of its subsidiaries and key management personnel [text block]  Disclosure of other transactions and balances between disclosing entity and any of its subsidiaries and key management personnel [text block]  Disclosure of other transactions and balances between disclosing entity and any of its subsidiaries and key management personnel [text block]  Disclosure of other transactions that two under the provident of the personnel (text block)  Disclosure of mature of main adjustments that would make historical summaries or comparative information presented in accordance with previous GAAP comply with IFROs  Disclosure of comparative information prepared under previous GAAP [text block]  Disclosure of comparative information prepared under previous GAAP [text block]  Disclosure of comparative information prepared under previous GAAP [text block]  Financial effect of transition on reported financial position  Explanation of effect of transition on reported financial position  Explanation of effect of transition on reported financial position of incomparative information of re	text text text text text text text text	IAS 24.26 Disclosure IAS 25.26 Disclosure		Corps Reg 2M.3.03 (Item 1, 2, 3, 4, 5) Corps Reg 2M.3.03 (Item 6, 7, 8, 9, 10, 1: 12,13, 14) Corps Reg 2M.3.03 (Item 15, 16, 17, 18, 19) Corps Reg 2M.3.03 (Item 20, 21)
Disclosure of the transactions were made on terms equivalent to those that prevail in arm's length transactions  Explanation of whether entity applies exemption in IAS 24.25  Name of government and nature of relationship with government  Explanation of nature and amount of significant transactions  Description of other transactions that are collectively significant  Disclosure of information in relation to parent entities and/or ultimate controlling parties incorporated or constituted outside Australia [text block]  Disclosure of information in relation to apend entities and/or ultimate controlling parties incorporated or constituted outside Australia [text block]  Disclosure of compensation for each key management personnel [text block]  Disclosure of information in relation to equity instruments provided as compensation to each key management personnel [text block]  Disclosure of each aggregate of loans to each key management personnel [text block]  Disclosure of other transactions and balances between disclosing entity and any of its subsidiaries and key management personnel [text block]  Disclosure of first-time adoption  Disclosure of first-time adoption [text block]  Disclosure of main adojustments that would make historical summaries or comparative information presented in accordance with previous GAAP comply with IFRSs  Disclosure of comparative information prepared under previous GAAP [text block]  Disclosure of comparative information prepared under previous GAAP [text block]  Disclosure of comparative information prepared under previous GAAP [text block]  Disclosure of comparative information prepared under previous GAAP [text block]  Financial effect of transition to IFRSs [member]  Effect of transition to IFRSs [member]  Erflect of transition on reported financial position  Explanation of effect of transition on reported financial position  Explanation of effect of transition on reported financial position  Financial effect of transition on reported financial position of IFRSs  Description of reaso	text text text text text text text text	IAS 24.26 bisclosure IAS 24.26 bisclosure IAS 24.26 bisclosure IAS 24.26 bisclosure IAS 24.26 b (i) bisclosure IAS 24.26 b (ii) pisclosure IAS 24.26 b (iii) pisclosure IAS 24.26 b (iii) pisclosure IAS 24.26 b (iii) pisclosure IFRS 1.24 bisclosure IFRS 1.29 bisclosure IFRS 1.29 bisclosure IFRS 1.29 bisclosure IFRS 1.20 bisclosure IFRS 1.24 bisclosure IFRS 1.28 b bisclosure IFRS 1.24 bisclosure IFRS 1.24 bisclosure IFRS 1.25 bisclosure IFRS 1.26 bisclosure IFRS 1.27 bisclosure IFRS 1.28 bisclosure IFRS 1.28 bisclosure IFRS 1.29 bisclosure IFRS 1.23 bisclosure		Corps Reg 2M.3.03 (Item 1, 2, 3, 4, 5) Corps Reg 2M.3.03 (Item 6, 7, 8, 9, 10, 11 12,13, 14) Corps Reg 2M.3.03 (Item 15, 16, 17, 18, 19) Corps Reg 2M.3.03 (Item 20, 21)
Disclosure of the transactions are the management personnel (text block)  Disclosure of information in relation to equity instruments prevailed as compensation of the subscission of the transactions are collectively significant transactions.  Description of other transactions that are collectively significant  Disclosure of information in relation to parent entities and/or ultimate controlling parties incorporated or constituted outside Australia (feet block)  Disclosure of key management personnel and changes after year end [text block]  Disclosure of key management personnel and changes after year end [text block]  Disclosure of compensation for each key management personnel (text block)  Disclosure of information in relation to equity instruments provided as compensation to each key management personnel (text block)  Disclosure of each aggregate of loans to each key management personnel (text block)  Disclosure of each aggregate of loans to each key management personnel (text block)  Disclosure of other transactions and balances between disclosing entity and any of its subsidiaries and key management personnel (text block)  Disclosure of first time adoption  Disclosure of infirst time adoption  Disclosure of others.  Disclosure of comparative information prepared under previous GAAP (text block)  Disclosure of comparative information prepared under previous GAAP (text block)  Disclosure of comparative information prepared under previous GAAP (text block)  Disclosure of comparative information prepared under previous GAAP (text block)  Disclosure of comparative information prepared under previous GAAP (text block)  Disclosure of other and the previous of the previous GAAP (text block)  Disclosure of other and the previous description of text block (text previous GAAP (text block)  Disclosure of comparative information prepared under previous GAAP (text block)  Disclosure of comparative information prepared under previous GAAP (text block)  Explanation of effect of transition on reported financial performance	text text text text text text text text	IAS 24.25 Disclosure IAS 24.26 Disclosure IAS 1.24 Disclosure IAS 1.25 Disclosure IAS 1.26 Disclosure IAS 1.27 Disclosure IAS 1.28 Disclosure IAS 1.29 Disclosure IAS 1.24 Disclosure IAS 1.24 Disclosure IAS 1.25 Disclosure IAS 1.26 Disclosure IAS 1.26 Disclosure IAS 1.27 Disclosure IAS 1.28 Disclosure IAS 1.29 Disclosure IAS 1.20 Disclosure		Corps Reg 2M.3.03 (Item 1, 2, 3, 4, 5) Corps Reg 2M.3.03 (Item 6, 7, 8, 9, 10, 11 12,13, 14) Corps Reg 2M.3.03 (Item 15, 16, 17, 18, 19) Corps Reg 2M.3.03 (Item 20, 21)
Disclosure of Reymandion in relation to equity instruments provided as compensation to each key management personnel [text block]  Disclosure of each aggregate of loans to each key management personnel [text block]  Disclosure of finformation in relation to equity instruments provided as compensation of such transactions that sold in the previous development of the work of th	text text text text text text text text	IAS 24.26 bisclosure IAS 24.26 bisclosure IAS 24.26 bisclosure IAS 24.26 bisclosure IAS 24.26 b (i) bisclosure IAS 24.26 b (ii) pisclosure IAS 24.26 b (iii) pisclosure IAS 24.26 b (iii) pisclosure IAS 24.26 b (iii) pisclosure IFRS 1.24 bisclosure IFRS 1.29 bisclosure IFRS 1.29 bisclosure IFRS 1.29 bisclosure IFRS 1.20 bisclosure IFRS 1.24 bisclosure IFRS 1.28 b bisclosure IFRS 1.24 bisclosure IFRS 1.24 bisclosure IFRS 1.25 bisclosure IFRS 1.26 bisclosure IFRS 1.27 bisclosure IFRS 1.28 bisclosure IFRS 1.28 bisclosure IFRS 1.29 bisclosure IFRS 1.23 bisclosure		Corps Reg 2M.3.03 (Item 1, 2, 3, 4, 5) Corps Reg 2M.3.03 (Item 6, 7, 8, 9, 10, 11, 12,13, 14) Corps Reg 2M.3.03 (Item 15, 16, 17, 18, 19) Corps Reg 2M.3.03 (Item 20, 21)
Disclosure that related party transactions were made on terms equivalent to those that prevail in arm's length transactions  Explanation of whether entity applies exemption in IAS 24.25  Name of government and nature or relationship with government  Explanation of nature and amount of significant transactions  Description of other transactions that are collectively significant  Disclosure of information in relation to parent entities and/or ultimate controlling parties incorporated or constituted outside Australia (text block)  Disclosure of information for each key management personnel (text block)  Disclosure of compensation for each key management personnel (text block)  Disclosure of information in relation to equity instruments provided as compensation to each key management personnel (text block)  Disclosure of information in relation to equity instruments provided as compensation to each key management personnel (text block)  Disclosure of other transactions and balances between disclosing entity and any of its subsidiaries and key management personnel (text block)  Disclosure of other transactions and balances between disclosing entity and any of its subsidiaries and key management personnel (text block)  Disclosure of first-time adoption (text block)  Description of nature of main adjustments that would make historical summaries or comparative information prepared under previous GAAP (text block)  Disclosure of comparative information prepared under previous GAAP (text block)  Disclosure of comparative information prepared under previous GAAP (text block)  Disclosure of comparative information prepared under previous GAAP (text block)  Financial effect of transition to IFRSs [member]  Previous GAAP [member]  Effect of transition to reported dinancial position  Explanation of effect of transition on reported dinancial position  Explanation of effect of transition or reported dinancial statement of IFRSs  Explanation of fact that financial statements for previous periods not presented  Explanation of fac	text text text text text text text text	IAS 24.26 Disclosure IAS 1.24 Disclosure IFRS 1.25 Disclosure IFRS 1.26 Disclosure IFRS 1.27 Disclosure IFRS 1.28 Disclosure IFRS 1.29 Disclosure IFRS 1.29 Disclosure IFRS 1.24 Disclosure IFRS 1.24 Disclosure IFRS 1.25 Disclosure IFRS 1.26 Disclosure IFRS 1.27 Disclosure IFRS 1.28 Disclosure IFRS 1.29 Disclosure IFRS 1.20 Disclosure		Corps Reg 2M.3.03 (Item 1, 2, 3, 4, 5) Corps Reg 2M.3.03 (Item 6, 7, 8, 9, 10, 11 12,13, 14) Corps Reg 2M.3.03 (Item 15, 16, 17, 18, 19) Corps Reg 2M.3.03 (Item 20, 21)
Disclosure that related party transactions were made on terms equivalent to those that prevail in arm's length transactions  Explanation of whether entity applies exemption in IAS 24.25  Name of government and nature or relationship with government  Explanation of nature and amount of significant transactions  Description of other transactions that are collectively significant  Disclosure of information in relation to parent entities and/or ultimate controlling parties incorporated or constituted outside Australa [text block]  Disclosure of key management personnel and changes after year end [text block]  Disclosure of compensation for each key management personnel [text block]  Disclosure of information in relation to equity instruments provided as compensation to each key management personnel [text block]  Disclosure of each aggregate of loans to each key management personnel [text block]  Disclosure of other transactions and balances between disclosing entity and any of its subsidiaries and key management personnel [text block]  Disclosure of other transactions and balances between disclosing entity and any of its subsidiaries and key management personnel [text block]  Disclosure of orities—first time adoption  Disclosure of first-time adoption [text block]  Description of nature of main adjustments that would make historical summaries or comparative information prepared under previous GAAP [text block]  Disclosure of comparative information prepared under previous GAAP [tabte]  Financial effect of transition from previous GAAP to IFRSs [axis]  IFRSs [member]  Previous GAAP [member]  Effect of transition to IFRSs [member]  Disclosure of effect of transition on reported financial personance  Explanation of effect of transition on reported financial personance  Explanation of reason why entity stopped applying IFRSs  Description of reason why entity stopped applying IFRSs  Explanation of reason why entity elected to apply IFRSs as if it had never stopped applying IFRSs  Explanation of reason why entity elected	text text text text text text text text	IRS 24.26 bisclosure IAS 25.26 bisclosure IAS 25.26 bisclosure IAS 25.26 bisclosure IAS 26.26 bisclosure IAS 27.26 bisclosure IAS 27.27		Corps Reg 2M.3.03 (Item 1, 2, 3, 4, 5) Corps Reg 2M.3.03 (Item 6, 7, 8, 9, 10, 11, 12,13, 14) Corps Reg 2M.3.03 (Item 15, 16, 17, 18, 19) Corps Reg 2M.3.03 (Item 20, 21)

Label	Туре	IFRS reference	Additional AU Reference	AU Reference
	member		to IFRS elements	AO Reference
Redesignated [member]	[default]	IFRS 1.29 Disclosure  IFRS 1.30 Common practice, IFRS 1.24 Disclosure,		
Previous GAAP [member]	member	IFRS 1.29 Disclosure		
Redesignated amount [member]  Disclosure of redesignated financial assets and liabilities [line items]	member line items	IFRS 1.29 Common practice		
Redesignated financial asset as available-for-sale  Redesignated financial asset as at fair value through profit or loss	X instant, debit	Expiry date 2023-01-01 IFRS 1.29 Disclosure IFRS 1.29 Disclosure		
Redesignated financial liability as at fair value through profit or loss	X instant, debit	IFRS 1.29 Disclosure IFRS 1.29A Disclosure, , Expiry date 2023-01-		
, , , , , , , , , , , , , , , , , , , ,	X instant, credit	01 IFRS 1.29 Disclosure IFRS 1.29A Disclosure, Expiry date 2023-01-		
Description of redesignated financial liabilities	text	01 IFRS 1.29 Disclosure		
Description of redesignated financial assets  Disclosure of fair values of items used as deemed cost [text block]	text text block	IFRS 1.29 Disclosure IFRS 1.30 Disclosure		
Disclosure of fair values of items used as deemed cost [abstract] Disclosure of fair values of items used as deemed cost [table]	table	IFRS 1.30 Disclosure		
Fair value as deemed cost [axis]	axis	IFRS 1.30 Disclosure IFRS 1.30 Disclosure		
Aggregate of fair values [member]	member [default]	IFRS 1.30 a Disclosure		
Previous GAAP [member]	member	IFRS 1.30 Common practice, IFRS 1.24 Disclosure, IFRS 1.29 Disclosure		
Aggregate adjustment to carrying amounts reported under previous GAAP [member]	member	IFRS 1.30 b Disclosure		
Disclosure of fair values of items used as deemed cost [line items] Intangible asset fair value used as deemed cost	line items X instant, debit	IFRS 1.30 Disclosure		
Property, plant and equipment fair value used as deemed cost	X instant, debit	IFRS 1.30 Disclosure		
Investment property fair value used as deemed cost Right-of-use asset fair value used as deemed cost	X instant, debit X instant, debit	IFRS 1.30 Disclosure IFRS 1.30 Disclosure		
Aggregate deemed cost of investments for which deemed cost is previous GAAP carrying amount	X instant, debit	IFRS 1.31 a Disclosure		
Aggregate deemed cost of investments for which deemed cost is fair value  Aggregate adjustment to carrying amounts of investments reported under previous GAAP	X instant, debit X instant, debit	IFRS 1.31 b <sub>Disclosure</sub> IFRS 1.31 c <sub>Disclosure</sub>		
Description of fact and basis on which carrying amounts determined under previous GAAP were allocated if entity uses exemption in IFRS 1.D84(b)	text	IFRS 1.31A Disclosure		
Description of fact and basis on which carrying amounts were determined under previous GAAP if entity uses	text	IFRS 1.31B Disclosure		
exemption in IFRS 1.D8B Explanation of how and why entity had, and ceased to have, functional currency for which reliable general price	text	IFRS 1.31C Disclosure		
index is not available and no exchangeability with stable foreign currency exists  Statement that comparative information does not comply with IFRS 7 and IFRS 9	text	IFRS 1.510 Disclosure		
Description of basis used to prepare comparative information that does not comply with IFRS 7 and IFRS 9	text	IFRS 1.E2 b Disclosure		
[822100] Notes - Property, plant and equipment Disclosure of property, plant and equipment [text block]	text block	IAS 16 - Disclosure Disclosure		
Disclosure of detailed information about property, plant and equipment [text block]  Disclosure of detailed information about property, plant and equipment [abstract]	text block	IAS 16.73 <sub>Disclosure</sub>		
Disclosure of detailed information about property, plant and equipment [table]	table	IAS 16.73 Disclosure		
Classes of property, plant and equipment [axis]	axis member	IAS 16.73 Disclosure IFRS 16.53 Example, IAS 36.127 Example,		
Property, plant and equipment [member]	[default]	IAS 16.73 Disclosure		
Land and buildings [member]  Land [member]	member member	IAS 16.37 b <sub>Example</sub> IAS 16.37 a <sub>Example</sub>		
Buildings [member]	member	IAS 16.37 Common practice		
Machinery [member] Vehicles [member]	member member	IAS 16.37 c <sub>Example</sub> IAS 16.37 <sub>Common practice</sub>		
Ships [member]	member	IAS 16.37 d Example		
Aircraft [member]  Motor vehicles [member]	member member	IAS 16.37 e <sub>Example</sub> IAS 16.37 f <sub>Example</sub>		
Fixtures and fittings [member]	member	IAS 16.37 g Example		
Office equipment [member]  Computer equipment [member]	member member	IAS 16.37 h Example IAS 16.37 Common practice		
Communication and network equipment [member]	member	IAS 16.37 Common practice		
Network infrastructure [member]  Bearer plants [member]	member member	IAS 16.37 Common practice IAS 16.37 İ Example		
Tangible exploration and evaluation assets [member]	member	IFRS 6.25 Disclosure		
Mining assets [member] Mining property [member]	member member	IAS 16.37 Common practice		
Oil and gas assets [member]	member	IAS 16.37 Common practice		
Power generating assets [member]  Leasehold improvements [member]	member member	IAS 16.37 Common practice IAS 16.37 Common practice		
Construction in progress [member]	member	IAS 16.37 Common practice		
Owner-occupied property measured using investment property fair value model [member]  Other property, plant and equipment [member]	member member	Effective 2023-01-01 IAS 16.29B Disclosure IAS 16.37 Common practice		
Property, plant and equipment by operating lease status [axis]	axis	IFRS 16.95 Disclosure		
Property, plant and equipment by operating lease status [member]	member [default]	IFRS 16.95 Disclosure		
Property, plant and equipment subject to operating leases [member]  Property, plant and equipment not subject to operating leases [member]	member member	IFRS 16.95 Disclosure IFRS 16.95 Disclosure		
, , , , , , , , , , , , , , , , , , ,		IFRS 3.B67 d Disclosure, IAS 40.79 d Disclosure, IFRS 7.35H Disclosure, IAS 40.79 c Disclosure,		
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount		IFRS 7.35I Disclosure, IAS 38.118 e Disclosure, IAS 38.118 c Disclosure, IAS 40.76 Disclosure,		
[axis]	axis	IAS 41.50 Disclosure, IAS 16.73 e Disclosure, IAS 41.54 f Disclosure, IAS 16.73 d Disclosure, Expiry		
		date 2023-01-01 IFRS 7.IG29 Common practice, Expiry		
		date 2023-01-01 IFRS 7.37 b Common practice		
		IAS 16.73 e <sub>Disclosure</sub> , IAS 40.79 d <sub>Disclosure</sub> , IFRS 7.3 51 <sub>Disclosure</sub> , IAS 38.118 e <sub>Disclosure</sub> ,		
Carrying amount [member]	member [default]	IFRS 7.35H Disclosure, IAS 41.50 Disclosure, IFRS 3.867 d Disclosure, IAS 40.76 Disclosure, Expiry		
	[default]	date 2023-01-01 IFRS 7.IG29 a Example, Expiry date		
		2023-01-01 IFRS 7.37 b Example		
		IAS 16.73 d Disclosure, IFRS 7.35N Example, IFRS 3.B67 d Disclosure,		
Gross carrying amount [mambar]	member	IAS 40.79 c Disclosure, IFRS 7.35I Disclosure,		
Gross carrying amount [member]	member	IAS 38.118 c <sub>Disclosure</sub> , IAS 41.54 f <sub>Disclosure</sub> , IFRS 7.35M <sub>Disclosure</sub> , , Expiry date 2023-01-		
		01 IFRS 7.37 b Common practice, Expiry date 2023-01- 01 IFRS 7.IG29 Common practice		
		IAS 16.75 b <sub>Disclosure</sub> , IAS 41.54 f <sub>Disclosure</sub> ,		
Accumulated depreciation, amortisation and impairment [member]	member	IAS 38.118 c <sub>Disclosure</sub> , IAS 16.73 d <sub>Disclosure</sub> , IAS 40.79 c <sub>Disclosure</sub>		
		IAS 16.75 b Disclosure, IAS 38.118 c Common practice,		
Accumulated depreciation and amortisation [member]	member	IAS 40.79 c Common practice, IAS 16.73 d Common practice, IAS 41.54 f Common practice		
		IFRS 7.35N Example, IAS 16.73 d Common practices		
		IFRS 7.35H Disclosure, IAS 41.54 f Common practice,		
Accumulated impairment [member]	member	IFRS 3.B67 d <sub>Disclosure</sub> , IAS 40.79 c <sub>Common practice</sub> , IAS 38.118 c <sub>Common practice</sub> , Expiry date 2023-01-		
		01 IFRS 7.IG29 b Example, Expiry date 2023-01- 01 IFRS 7.37 b Example		
Disclosure of detailed information about property, plant and equipment [line items]	line items			
Measurement bases, property, plant and equipment Depreciation method, property, plant and equipment	text text	IAS 16.73 a Disclosure		
Depreciation rate, property, plant and equipment	X.XX <sub>duration</sub>	IAS 16.73 c Disclosure		
Useful life measured as period of time, property, plant and equipment	DUR Page 29 of 11	IAS 16.73 c <sub>Disclosure</sub>		

			Additional AU Reference	
Label	Type	IFRS reference	to IFRS elements	AU Reference
Useful life measured in production or other similar units, property, plant and equipment  Description of useful life, property, plant and equipment	X.XX <sub>duration</sub> text	IAS 16.73 c Disclosure		
Effective dates of revaluation, property, plant and equipment	text	IAS 16.77 a Disclosure		
Explanation of involvement of independent valuer in revaluation, property, plant and equipment Reconciliation of changes in property, plant and equipment [abstract]	text	IAS 16.77 b Disclosure		
Property, plant and equipment at beginning of period	X instant, debit	IAS 16.73 e <sub>Disclosure</sub> , IAS 1.54 a <sub>Disclosure</sub>		
Changes in property, plant and equipment [abstract]  Additions other than through business combinations, property, plant and equipment	X <sub>duration, debit</sub>	IAS 16.73 e (i) Disclosure		
Acquisitions through business combinations, property, plant and equipment	X <sub>duration, debit</sub>	IAS 16.73 e (iii) Disclosure		
Increase (decrease) through net exchange differences, property, plant and equipment  Depreciation, property, plant and equipment	X duration, debit (X) duration	IAS 16.73 e (viii) <sub>Disclosure</sub> IAS 16.75 a <sub>Disclosure</sub> , IAS 16.73 e (vii) <sub>Disclosure</sub>		
Impairment loss recognised in profit or loss, property, plant and equipment	(X) duration	IAS 16.73 e (V) Disclosure, IAS 1.98 a Disclosure		
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	X <sub>duration</sub>	IAS 16.73 e (vi) <sub>Disclosure</sub> , IAS 1.98 a <sub>Disclosure</sub>		
Revaluation increase (decrease), property, plant and equipment  Impairment loss recognised in other comprehensive income, property, plant and equipment	X duration, debit (X) duration	IAS 16.73 e (iv) Disclosure IAS 16.77 f Disclosure		
Reversal of impairment loss recognised in other comprehensive income, property, plant and	X <sub>duration</sub>	IAS 16.73 e (iv) Disclosure		
equipment micrease (uecrease) unrough transiers and other changes, property, plant and equipment	dutani	( ) Siderical C		
Increase (decrease) through transfers, property, plant and equipment	X <sub>duration, debit</sub>	IAS 16.73 e Common practice		
Increase (decrease) through transfers from (to) investment property, property, plant and equipment	X <sub>duration, debit</sub>	IAS 16.73 e Common practice		
Increase (decrease) through transfers from construction in progress, property, plant and	X <sub>duration, debit</sub>	IAS 16.73 e Common practice		
equipment Increase (decrease) through other changes, property, plant and equipment	X <sub>duration, debit</sub>	IAS 16.73 e (ix) Disclosure		
r otal intorease (decrease) fillough transiers and other changes, property, plant and	X <sub>duration, debit</sub>	IAS 16.73 e Common practice		
Disposals and retirements, property, plant and equipment [abstract] Disposals, property, plant and equipment	(X) duration, credit	IAS 16.73 e (ii) Disclosure		
Retirements, property, plant and equipment	(X) <sub>duration, credit</sub>	IAS 16.73 e Common practice		
Total disposals and retirements, property, plant and equipment  Decrease through classified as held for sale, property, plant and equipment	(X) duration, credit (X) duration, credit	IAS 16.73 e Common practice IAS 16.73 e (ii) Disclosure		
Decrease through classified as field for sale, property, plant and equipment  Decrease through loss of control of subsidiary, property, plant and equipment	(X) duration, credit (X) duration, credit	IAS 16.73 e Common practice		
Total increase (decrease) in property, plant and equipment	X <sub>duration, debit</sub>	IAS 16.73 e Disclosure		
Property, plant and equipment at end of period Additional information [abstract]	X instant, debit	IAS 16.73 e <sub>Disclosure</sub> , IAS 1.54 a <sub>Disclosure</sub>		
Property, plant and equipment, expenditures recognised in course of its construction	X instant, debit	IAS 16.74 b <sub>Disclosure</sub>		
Property, plant and equipment, temporarily idle	X instant, debit	IAS 16.79 a Example IAS 16.79 b Example		
Property, plant and equipment, gross carrying amount of fully depreciated assets still in use Property, plant and equipment, assets retired from active use and not classified as held for sale	X instant, debit X instant, debit	IAS 16.79 C Example		
Property, plant and equipment, revaluation [abstract]		Louripro		
Property, plant and equipment, revalued assets  Property, plant and equipment, revalued assets, at cost	X instant, debit X instant, debit	IAS 16.77 Disclosure		
Property, plant and equipment, revaluation surplus	X instant, debit X instant, credit	IAS 16.77 f Disclosure		
Description of restrictions on distribution of revaluation surplus to shareholders, property, plant and equipment	text	IAS 16.77 f Disclosure		
Property, plant and equipment, restrictions on title	X instant, debit	IAS 16.74 a Disclosure		
Description of existence of restrictions on title, property, plant and equipment	text	IAS 16.74 a <sub>Disclosure</sub>		
Property, plant and equipment, pledged as security  Contractual commitments for acquisition of property, plant and equipment	X instant, debit X instant, credit	IAS 16.74 a Disclosure IAS 16.74 c Disclosure		
		Effective 2022-01-01 IAS 16.74A a Disclosure, Expiry		
Compensation from third parties for items of property, plant and equipment that were impaired, lost or given up	X <sub>duration, credit</sub>	date 2022-01-01 IAS 16.74 d <sub>Disclosure</sub>		
Proceeds included in profit or loss in accordance with paragraph 20A of IAS 16 that relate to items produced that are not output of entity's ordinary activities	X <sub>duration, credit</sub>	Effective 2022-01-01 IAS 16.74A b Disclosure		
are not output of entity's ordinary activities  Cost included in profit or loss in accordance with paragraph 20A of IAS 16 that relates to items produced that are not output of entity's ordinary activities	X <sub>duration, debit</sub>	Effective 2022-01-01 IAS 16.74A b Disclosure		
Description of line item(s) in statement of comprehensive income that include(s) proceeds and cost included in	text	Effective 2022-01-01 IAS 16.74A b Disclosure		
profit or loss in accordance with paragraph 20A of IAS 16  Fair value of property, plant and equipment materially different from carrying amount	X instant, debit	IAS 16.79 d Example		
Tall Tallet of property, plantand equipment materially allower from earlying anitotic	- Instant, debit	IAS 16.80A Disclosure		
		IAS 27.18I Disclosure, IAS 38.130I Disclosure, IFRS 11.C13B Disclosure,		
Identification of unadjusted comparative information	text	IFRS 10.C6B Disclosure, Effective 2023-01-		
		01 IFRS 17.C27 Disclosure		
		IAS 27.18I <sub>Disclosure</sub> , IAS 38.130I <sub>Disclosure</sub> ,		
Statement that unadjusted comparative information has been prepared on different basis	text	IFRS 11.C13B Disclosure, IAS 16.80A Disclosure, IFRS 10.C6B Disclosure, Effective 2023-01-		
		01 IFRS 17.C27 Disclosure		
		IAS 27.18I Disclosure, IAS 16.80A Disclosure, IAS 38.130I Disclosure, IFRS 10.C6B Disclosure,		
Explanation of basis of preparation of unadjusted comparative information	text	IFRS 11.C13B Disclosure, Effective 2023-01-		
		01 IFRS 17.C27 Disclosure		
[822200] Notes - Exploration for and evaluation of mineral resources Disclosure of exploration and evaluation assets [text block]	text block	IFRS 6 - Disclosure Disclosure		
Description of accounting policy for exploration and evaluation expenditures [text block]	text block	IFRS 6.24 a Disclosure		
Assets arising from exploration for and evaluation of mineral resources	X instant, debit	IFRS 6.24 b Disclosure		
Liabilities arising from exploration for and evaluation of mineral resources  Income arising from exploration for and evaluation of mineral resources	X instant, credit X duration, credit	IFRS 6.24 b <sub>Disclosure</sub> IFRS 6.24 b <sub>Disclosure</sub>		
Expense arising from exploration for and evaluation of mineral resources	X duration, credit	IFRS 6.24 b Disclosure		
Cash flows from (used in) exploration for and evaluation of mineral resources, classified as operating activities	X <sub>duration, debit</sub>	IFRS 6.24 b Disclosure		
Cash flows from (used in) exploration for and evaluation of mineral resources, classified as investing activities	X duration, debit	IFRS 6.24 b Disclosure		
Disclosure of additional information about recoverability of exploration and evaluation assets recognised for any of areas				AASB 6.Aus24.1
of interest [text block]				
[822390] Notes - Financial instruments Disclosure of financial instruments [text block]	text block	IFRS 7 - Scope Disclosure		
Disclosure of detailed information about financial instruments [text block]	text block	IFRS 7.7 Disclosure, IFRS 7.31 Disclosure,		
Disclosure of detailed information about financial instruments [abstract]	SIOON	IFRS 7.35K Disclosure		
•	table	IFRS 7.31 Disclosure, IFRS 7.35K Disclosure,		
Disclosure of detailed information about financial instruments [table]	table	IFRS 7.7 Disclosure		
Classes of financial instruments [axis]	axis	IFRS 7.35K Disclosure, IFRS 7.35M Disclosure, IFRS 7.35H Disclosure, IFRS 7.36 Disclosure		
Financial instruments, class [member]	member	IFRS 7.36 Disclosure, IFRS 7.35K Disclosure,		
	[default]	IFRS 7.35M Disclosure, IFRS 7.35H Disclosure		
Loan commitments [member] Financial guarantee contracts [member]	member member	IFRS 7.35M Disclosure, IFRS 7.88E Disclosure IFRS 7.88E Disclosure, IFRS 7.35M Disclosure		
Trade receivables [member]	member	IFRS 7.35N Example, IFRS 7.35H b (iii) Disclosure,		
. ,		IAS 1.112 c Common practice, IFRS 7.35M b (iii) Disclosure IFRS 7.35H b (iii) Disclosure, IFRS 7.35N Example,		
Contract assets [member]	member	IFRS 7.35M b (iii) Disclosure, IFRS 7.35M Example,		
Lease receivables [member]	member	IFRS 7.35N Example, IFRS 7.35M b (iii) Disclosure,		
		IFRS 7.35H b (iii) Disclosure IFRS 7.IG20B Example, IFRS 7.6 Example,		
Mortgages [member]	member	IFRS 7.IG20B Example, IFRS 7.6 Example,		
Loans to consumers [member]	member	IFRS 7.IG40B Example, IFRS 7.IG20C Example,		
		IFRS 7.6 Example IFRS 7.IG20C Example, IFRS 7.6 Example,		
Loans to corporate entities [member]	member	IAS 1.112 c Common practice		
Loans to government [member]	member	IAS 1.112 C Common practice		
Disclosure of detailed information about financial instruments [line items]  Description of accounting policy for recognising in profit or loss difference between fair value at initial	line items	IEDS 7 28 2		
recognition and transaction price [text block]	text block	IFRS 7.28 a <sub>Disclosure</sub>		
Reconciliation of aggregate difference between fair value at initial respective and transmitted				
Reconciliation of aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss [abstract]	Page 30 of 112			

Label	Туре	IFRS reference	Additional AU Reference to IFRS elements	AU Reference
Aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss at beginning of period	X <sub>instant</sub>	IFRS 7.28 b <sub>Disclosure</sub>		
Changes in aggregate difference between fair value at initial recognition and transaction price yet to				
be recognised in profit or loss [abstract] Increase (decrease) through new transactions, aggregate difference between fair value at initial	V	IEDO 7 00 h IEDO 7 1044		
recognition and transaction price yet to be recognised in profit or loss Increase (decrease) through amounts recognised in profit or loss, aggregate difference between fair yellow it initial recognition and transaction price yet to be recognised in profit or loss.	X <sub>duration</sub>	IFRS 7.28 b Example, IFRS 7.IG14 Example		
fair value at initial recognition and transaction price yet to be recognised in profit or loss	X <sub>duration</sub>	IFRS 7.IG14 Example IFRS 7.28 b Example		
Other increases, aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss	X <sub>duration</sub>	IFRS 7.28 b Example, IFRS 7.IG14 Example		
Other decreases, aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss	(X) <sub>duration</sub>	IFRS 7.IG14 Example, IFRS 7.28 b Example		
Total increase (decrease) in aggregate difference between fair value at initial recognition and	X <sub>duration</sub>	IFRS 7.28 b Example		
transaction price yet to be recognised in profit or loss  Aggregate difference between fair value at initial recognition and transaction price yet to be				
recognised in profit or loss at end of period	X <sub>instant</sub>	IFRS 7.28 b Disclosure		
Description of conclusion why transaction price was not best evidence of fair value	text	IFRS 7.28 c <sub>Disclosure</sub> IFRS 7.35K a <sub>Disclosure</sub> , Expiry date 2023-01-		
Maximum exposure to credit risk	X instant	01 IFRS 7.36 a Disclosure		
Description of collateral held as security and other credit enhancements and their financial effect in	text	Expiry date 2023-01-01 IFRS 7.36 b Disclosure		
respect of amount that best represents maximum exposure  Description of collateral held as security and other credit enhancements	text	IFRS 7.35K b Disclosure		
Information about collateral held as security and other credit enhancements for credit-impaired financial assets [text block]	text block	IFRS 7.35K c Disclosure		
Maximum exposure to credit risk, financial instruments to which impairment requirements in IFRS 9 are	X instant	IFRS 7.36 a pisclosure		
not applied  Description of collateral held as security and other credit enhancements and their financial effect in	Ilistalit	Disclosure		
respect of amount that best represents maximum exposure, financial instruments to which impairment	text	IFRS 7.36 b Disclosure		
requirements in IFRS 9 are not applied lisclosure of financial assets [text block]	text block	IFRS 7.7 Disclosure		
Disclosure of financial assets [abstract]				
Disclosure of financial assets [table]	table	IFRS 7.7 Disclosure Effective on first application of IFRS		
		9 IFRS 4.39L b Disclosure, IFRS 9.7.2.34 Disclosure,		
Classes of financial assets [axis]	axis	IFRS 7.42I Disclosure, IFRS 7.6 Disclosure, Effective		
		2023-01-01 IFRS 9.7.2.42 <sub>Disclosure</sub> , Effective 2023- 01-01 IFRS 17.C32 <sub>Disclosure</sub>		
		IFRS 7.6 Disclosure,		
	mombor	IFRS 9.7.2.34 Disclosure, IFRS 7.421 Disclosure, Effective on first application of IFRS		
Financial assets, class [member]	member [default]	9 IFRS 4.39L b Disclosure, Effective 2023-01-		
		01 IFRS 17.C32 Disclosure, Effective 2023-01-		
Financial assets at amortised cost, class [member]	member	01 IFRS 9.7.2.42 Disclosure IFRS 7.B2 a Disclosure		
· · · · · · · · · · · · · · · · · · ·	member	IFRS 7.IG20B Example, IFRS 7.6 Example,		
Mortgages [member]	member	IFRS 7.IG40B Example		
Loans to consumers [member]	member	IFRS 7.IG40B Example, IFRS 7.IG20C Example, IFRS 7.6 Example		
Loans to corporate entities [member]	member	IFRS 7.IG20C Example, IFRS 7.6 Example,		
		IAS 1.112 c Common practice		
Loans to government [member]	member	IAS 1.112 c Common practice IFRS 7.35N Example, IFRS 7.35H b (iii) Disclosure,		
Trade receivables [member]	member	IAS 1.112 c Common practice, IFRS 7.35M b (iii) Disclosure		
Financial assets at fair value, class [member]	member	IFRS 7.B2 a <sub>Disclosure</sub> IFRS 7.IG40B <sub>Example</sub> , IFRS 7.6 <sub>Example</sub>		
Trading securities [member]	member	IFRS 13.94 Example, IFRS 13.IE60 Example		
Derivatives [member]	member	IFRS 7.IG40B Example, IFRS 7.6 Example		
Option contract [member] Futures contract [member]	member	IAS 1.112 c Common practice		
Swap contract [member]	member member	IAS 1.112 C Common practice		
Currency swap contract [member]	member	IAS 1.112 c Common practice		
Interest rate swap contract [member] Forward contract [member]	member member	IAS 1.112 C Common practice		
Equity investments [member]	member	IFRS 7.6 Example, IFRS 7.IG40B Example		
Financial assets outside scope of IFRS 7, class [member]	member	IFRS 7.B2 b Disclosure		
Categories of financial assets [axis]	axis member	IFRS 7.8 Disclosure		
Financial assets, category [member]	[default]	IFRS 7.8 Disclosure		
Financial assets at fair value through profit or loss, category [member]  Financial assets at fair value through profit or loss, designated upon initial recognition or	member	IFRS 7.8 a Disclosure		
subsequently, category [member]	member	IFRS 7.8 a Disclosure		
Financial assets at fair value through profit or loss, measured as such in accordance with exemption for repurchase of own financial liabilities, category [member]	member	Effective 2023-01-01 IFRS 7.8 a Disclosure		
Financial assets at fair value through profit or loss, measured as such in accordance with exemption for reacquisition of own equity instruments, category [member]	member	Effective 2023-01-01 IFRS 7.8 a Disclosure		
Financial assets at fair value through profit or loss, classified as held for trading, category	member	Expiry date 2023-01-01 IFRS 7.8 a pischeure		
[member] Financial assets at fair value through profit or loss, mandatorily measured at fair value,				
category [member]	member	IFRS 7.8 a Disclosure		
Financial assets available-for-sale, category [member]  Held-to-maturity investments, category [member]	member member	Expiry date 2023-01-01 IFRS 7.8 d <sub>Disclosure</sub> Expiry date 2023-01-01 IFRS 7.8 b <sub>Disclosure</sub>		
Loans and receivables, category [member]	member	Expiry date 2023-01-01 IFRS 7.8 b Disclosure Expiry date 2023-01-01 IFRS 7.8 c Disclosure		
Financial assets at amortised cost, category [member]	member	IFRS 7.8 f Disclosure		
Financial assets at fair value through other comprehensive income, category [member] Financial assets measured at fair value inrough other comprehensive income, category	member member	IFRS 7.8 h Disclosure IFRS 7.8 h Disclosure		
Imperbal Investments in equity instruments designated at fair value through other comprehensive	member	IFRS 7.011 Disclosure IFRS 7.11A C Disclosure, IFRS 7.8 h Disclosure		
income (member)  Disclosure of financial assets (line items)	[default] line items	Disclosure: II 110 7.0 11 Disclosure		
		IFRS 7.35H Disclosure, IFRS 7.25 Disclosure,		
Financial assets	X instant, debit	IFRS 7.35M Disclosure, IFRS 7.35I Disclosure,		
Financial assets, at fair value	X instant, debit	IFRS 7.35N Example IFRS 7.25 Disclosure		
Notional amount	X instant, debit	IAS 1.112 c Common practice		
Reconciliation of changes in allowance account for credit losses of financial assets [abstract]  Allowance account for credit losses of financial assets at beginning of period	X instant, credit	Expiry date 2023-01-01 IFRS 7.16 Disclosure		
Changes in allowance account for credit losses of financial assets [abstract]	instant, credit	Disclosure		
Additional allowance recognised in profit or loss, allowance account for credit losses of financial assets	X <sub>duration</sub>	Expiry date 2023-01-01 IFRS 7.16 Common practice		
Utilisation, allowance account for credit losses of financial assets	(X) <sub>duration, debit</sub>	Expiry date 2023-01-01 IFRS 7.16 Common practice		
Reversal, allowance account for credit losses of financial assets	(X) <sub>duration</sub>	Expiry date 2023-01-01 IFRS 7.16 Common practice		
Increase (decrease) through net exchange differences, allowance account for credit losses of financial assets	X <sub>duration, credit</sub>	Expiry date 2023-01-01 IFRS 7.16 Common practice		
Increase (decrease) through adjustments arising from passage of time, allowance account for	X <sub>duration, credit</sub>	Expiry date 2023-01-01 IFRS 7.16 Common practice		
credit losses of financial assets increase (decrease) inrough other changes, anowance account for credit losses of financial	X duration, credit	Expiry date 2023-01-01 IFRS 7.16 Common practice		
Total increase (decrease) in allowance account for credit losses of financial assets	X <sub>duration</sub> , credit	Expiry date 2023-01-01 IFRS 7.16 Disclosure		
Allowance account for credit losses of financial assets at end of period  Impairment loss on financial assets	X instant, credit	Expiry date 2023-01-01 IFRS 7.16 Disclosure Expiry date 2023-01-01 IFRS 7.20 e Disclosure		
Impairment loss on financial assets Information about credit quality of neither past due nor impaired financial assets [text block]	X <sub>duration, debit</sub> text block	Expiry date 2023-01-01 IFRS 7.36 c Disclosure		
Analysis of credit exposures using external credit grading system [text block]	text block	Expiry date 2023-01-01 IFRS 7.36 c Example, Expiry		
	SIOSK	date 2023-01-01 IFRS 7.IG23 a Example Expiry date 2023-01-01 IFRS 7.36 c Example, Expiry		
Description of rating agencies used	text	date 2023-01-01 IFRS 7.IG24 b Example Expiry		
		Expiry date 2023-01-01 IFRS 7.36 c Example, Expiry		
Rated credit exposures	X instant	d-t- 0000 04 04 IEDO 7 IOO4		
Rated credit exposures  Unrated credit exposures	X <sub>instant</sub>	date 2023-01-01 IFRS 7.IG24 c <sub>Example</sub> Expiry date 2023-01-01 IFRS 7.36 c <sub>Example</sub> , Expiry		

			Additional AU Reference	
Label	Туре	IFRS reference	to IFRS elements	AU Reference
Description of relationship between internal and external ratings	text	01 IFRS 7.IG24 d <sub>Example</sub> , Expiry date 2023-01- 01 IFRS 7.IG25 c <sub>Example</sub> , Expiry date 2023-01-		
Analysis of credit exposures using internal credit grading system [text block]	text block	01 IFRS 7.IG23 a Example, Expiry date 2023-01-		
Description of internal credit ratings process	text	Expiry date 2023-01-01 IFRS 7.36 c Example, Expiry date 2023-01-01 IFRS 7.IG25 a Example		
Description of relationship between internal and external ratings	text	01 IFRS 7.IG24 d <sub>Example</sub> , Expiry date 2023-01- 01 IFRS 7.IG25 c <sub>Example</sub> , Expiry date 2023-01-		
Description of nature of counterparty	text	21 JFP SaTe 2023-01- 01 JFRS 7.IG23 b <sub>Example</sub> , Expiry date 2023-01-		
		on IFRS 7.36 c = Expiry date 2023-01-01 IFRS 7.36 c Example, Expiry		
Description of historical information about counterparty default rates	text	date 2023-01-01 IFRS 7.IG23 c Example Expiry date 2023-01-01 IFRS 7.36 c Example, Expiry		
Description of other information used to assess credit quality	text	date 2023-01-01 IFRS 7.IG23 d <sub>Example</sub> Expiry date 2023-01-01 IFRS 7.IG24 <sub>Example</sub> , Expiry		
Disclosure of external credit grades [text block]	text block	date 2023-01-01 IFRS 7.36 c Example		
Disclosure of external credit grades [abstract]  Disclosure of external credit grades [table]	table	Expiry date 2023-01-01 IFRS 7.IG24 Example, Expiry		
		date 2023-01-01 IFRS 7.36 c Example IFRS 7.IG20C Example, IFRS 7.35M Example, , Expiry		
External credit grades [axis]	axis	date 2023-01-01 IFRS 7.IG24 a Example: Expiry date 2023-01-01 IFRS 7.36 c Example: Expiry date 2023-01-01 IFRS 4.396 a Disclosure		
Entity's total for external credit grades [member]	member [default]	IFRS 7.35M <sub>Example</sub> , IFRS 7.IG20C <sub>Example</sub> , Expiry date 2023-01-01 IFRS 7.36 c <sub>Example</sub> , Expiry date 2023-01-01 IFRS 4.99G a <sub>Disclosure</sub> , Expiry date 2023-01-01 IFRS 7.IG24 a <sub>Example</sub>		
External credit grades [member]	member	IFRS 7.IG20C <sub>Example</sub> , IFRS 7.35M <sub>Example</sub> , Expiry date 2023-01-01 IFRS 7.36 c <sub>Example</sub> , Expiry date 2023-01-01 IFRS 4.39G a <sub>Disclosure</sub> Expiry date 2023-01-01 IFRS 7.IG24 a <sub>Example</sub>		
Classes of financial assets [axis]	axis	Effective on first application of IFRS 9 IFRS 4.39L b Dacdosure IFRS 9.72.34 Declosure IFRS 7.42l Disclosure IFRS 7.6 Disclosure Effective 2023-01-01 IFRS 9.7.2.42 Disclosure Effective 2023-01-01 IFRS 9.7.2.42 Disclosure		
Financial assets, class [member]	member [default]	IFRS 7.6 Disclosure* IFRS 7.421 Disclosure*, Effective on first application of IFRS 9.72.34 Disclosure*, Effective 2023-01-01 IFRS 17.32 Disclosure*, Effective 2023-01-01 IFRS 9.72.42 Disclosure*		
Financial assets at amortised cost, class [member]	member	IFRS 7.B2 a Disclosure IFRS 7.IG20B Example, IFRS 7.6 Example,		
Mortgages [member]	member	IFRS 7.IG40B Example		
Loans to consumers [member]	member	IFRS 7.IG40B Example, IFRS 7.IG20C Example, IFRS 7.6 Example		
Loans to corporate entities [member]	member	IFRS 7.IG20C Example, IFRS 7.6 Example, IAS 1.112 C Common practice		
Loans to government [member]	member	IAS 1.112 c Common practice IFRS 7.35N Example, IFRS 7.35H b (iii) Disclosure,		
Trade receivables [member]	member	IAS 1.112 c Common practice, IFRS 7.35M b (iii) Disclosure		
Financial assets at fair value, class [member]  Trading securities [member]	member member	IFRS 7.B2 a Disclosure IFRS 7.IG40B Example, IFRS 7.6 Example		
Derivatives [member]	member	IFRS 13.94 Example, IFRS 13.IE60 Example, IFRS 7.IG40B Example, IFRS 7.6 Example		
Option contract [member]	member	IAS 1.112 c Common practice		
Futures contract [member] Swap contract [member]	member member	IAS 1.112 C Common practice		
Currency swap contract [member]	member	IAS 1.112 c Common practice		
Interest rate swap contract [member] Forward contract [member]	member member	IAS 1.112 C Common practice		
Equity investments [member]	member	IFRS 7.6 Example, IFRS 7.IG40B Example		
Financial assets outside scope of IFRS 7, class [member]  Disclosure of external credit grades [line items]	member line items	IFRS 7.B2 b Disclosure		
Credit exposure	X <sub>instant</sub>	01 IFRS 7.IG25 b <sub>Example</sub> , Expiry date 2023-01-		
		01 IFRS 7.IG24 a Example, Expiry date 2023-01- 01 IFRS 7.36 c Expiry date 2023-01-01 IFRS 7.IG25 Example, Expiry		
Disclosure of internal credit grades [text block]  Disclosure of internal credit grades [abstract]	text block	date 2023-01-01 IFRS 7.36 c Example		
Disclosure of internal credit grades [table]	table	Expiry date 2023-01-01 IFRS 7.36 c Example, Expiry date 2023-01-01 IFRS 7.IG25 Example		
Internal credit grades [axis]	axis	IFRS 7.IG20C <sub>Example</sub> IFRS 7.35M <sub>Example</sub> , Expiry date 2023-01-01 IFRS 7.IG25 b <sub>Example</sub> , Expiry date 2023-01-01 IFRS 4.39G a <sub>Disclosure</sub> , Expiry date 2023-01-01 IFRS 4.39G c <sub>Example</sub>		
Entity's total for internal credit grades [member]	member [default]	IFRS 7.35M <sub>Example</sub> , IFRS 7.IG20C <sub>Example</sub> , Expiry date 2023-01-01 IFRS 7.36 c <sub>Example</sub> , Expiry date 2023-01-01 IFRS 7.IG25 b <sub>Example</sub> , Expiry date 2023 01-01 IFRS 4.39G a <sub>Disclosure</sub>		
Internal credit grades [member]	member	IFRS 7.35M Example, IFRS 7.IG20C Example, Expiry date 2023-01-01 IFRS 7.36 C Example, Expiry date 2023-01-01 IFRS 7.IG25 b Example, Expiry date 2023 01-01 IFRS 4.39G a Disclosure		
Classes of financial assets [axis]	axis	Effective on first application of IFRS 9 IFRS 4.39L b <sub>Disclosure</sub> IFRS 9.7.2.34 <sub>Disclosure</sub> IFRS 7.421 <sub>Disclosure</sub> IFRS 7.6 Disclosure. Effective 2023-01-01 IFRS 9.7.2.42 <sub>Disclosure</sub> Effective 2023-01-01 IFRS 9.7.2.42 Disclosure		
Financial assets, class [member]	member [default]	IFRS 7.6 Disclosure* IFRS 9.7.2.34 Disclosure* IFRS 7.421 Disclosure*. Effective on first application or Ifres. Effective 2023-01-01 IFRS 17.C32 Disclosure*. Effective 2023-01-01 IFRS 9.7.2.42 Disclosure*.		
Financial assets at amortised cost, class [member]	member	IFRS 7.B2 a Disclosure IFRS 7.IG20B Example, IFRS 7.6 Example,		
Mortgages (member)	member	IFRS 7.IG40B Example IFRS 7.IG40B Example, IFRS 7.IG20C Example,		
Loans to consumers [member]	member	IFRS 7.6 Example IFRS 7.1G20C Example, IFRS 7.6 Example		
Loans to corporate entities [member]	member	IAS 1.112 c Common practice		
Loans to government [member]  Trade receivables [member]	member	IAS 1.112 c Common practice IFRS 7.35N Example, IFRS 7.35H b (iii) Disclosure,		
Financial assets at fair value, class [member]	member	IAS 1.112 c <sub>Common practice</sub> , IFRS 7.35M b (iii) <sub>Disclosure</sub> IFRS 7.B2 a <sub>Disclosure</sub>		
Trading securities [member]	member Page 32 of 112	IFRS 7.IG40B Example, IFRS 7.6 Example		

Label	Туре	IFRS reference	Additional AU Reference to IFRS elements	AU Reference
Derivatives [member]	member	IFRS 13.94 Example, IFRS 13.IE60 Example,		
Option contract [member]	member	IFRS 7.IG40B Example, IFRS 7.6 Example IAS 1.112 C Common practice		
Futures contract [member]	member	IAS 1.112 C Common practice		
Swap contract [member]	member	IAS 1.112 C Common practice		
Currency swap contract [member] Interest rate swap contract [member]	member member	IAS 1.112 C Common practice IAS 1.112 C Common practice		
Forward contract [member]	member	IAS 1.112 c Common practice		
Equity investments [member]	member	IFRS 7.6 Example, IFRS 7.IG40B Example		
Financial assets outside scope of IFRS 7, class [member]  Disclosure of internal credit grades [line items]	member line items	IFRS 7.B2 b Disclosure		
		01 IFRS 7.IG25 b Example, Expiry date 2023-01-		
Credit exposure	X instant	01 IFRS 7.IG24 a Example, Expiry date 2023-01-		
Disclosure of financial liabilities [text block]	text block	01 IFRS 7.36 c = IFRS 7.7 Disclosure		
Disclosure of financial liabilities [abstract]				
Disclosure of financial liabilities [table]	table	IFRS 7.7 Disclosure IFRS 7.42I Disclosure, IFRS 7.6 Disclosure,		
Classes of financial liabilities [axis]	axis	IFRS 9.7.2.34 Disclosure, IFRS 9.7.2.34 Disclosure, Effective 2023-01-		
· <i>'</i>		01 IFRS 9.7.2.42 Disclosure		
Financial liabilities, class [member]	member	IFRS 9.7.2.34 <sub>Disclosure</sub> , IFRS 7.42I <sub>Disclosure</sub> , IFRS 7.6 <sub>Disclosure</sub> , Effective 2023-01-		
Finalicial habilities, class [member]	[default]	01 IFRS 9.7.2.42 Disclosure		
Financial liabilities at amortised cost, class [member]	member	IFRS 7.B2 a Disclosure		
Financial liabilities at fair value, class [member]	member	IFRS 7.B2 a Disclosure		
Financial liabilities outside scope of IFRS 7, class [member]  Categories of financial liabilities [axis]	member axis	IFRS 7.B2 b Disclosure IFRS 7.8 Disclosure		
Financial liabilities, category [member]	member	IFRS 7.8 Disclosure		
Financial liabilities at fair value through profit or loss, category [member]	[default]	IFRS 7.8 e Disclosure		
Financial liabilities at fair value through profit or loss, designated upon initial recognition or	member			
subsequently, category [member]	member	IFRS 7.8 e <sub>Disclosure</sub>		
Financial liabilities at fair value through profit or loss that meet definition of held for trading, category [member]	member	IFRS 7.8 e Disclosure		
Financial liabilities at amortised cost, category [member]	member	IFRS 7.8 g Disclosure, Expiry date 2023-01-		
Disclosure of financial liabilities [line items]	line items	01 IFRS 7.8 f Disclosure		
Financial liabilities [line tiems]	X instant, credit	IFRS 7.25 Disclosure		
Financial liabilities, at fair value	X instant, credit	IFRS 7.25 Disclosure		
Designated loans or receivables at fair value through profit or loss [abstract]  Maximum exposure to credit risk of loans or receivables	X instant	Expiry date 2023-01-01 IFRS 7.9 a Disclosure		
Amount by which credit derivatives or similar instruments related to loans or receivables mitigate maximum	X instant	Expiry date 2023-01-01 IFRS 7.9 a Disclosure		
exposure to credit risk Increase (decrease) in fair value of loans or receivables, attributable to changes in credit risk of financial				
assets	X duration, debit	Expiry date 2023-01-01 IFRS 7.9 c Disclosure		
Accumulated increase (decrease) in fair value of loan or receivable, attributable to changes in credit risk of financial assets	X instant, debit	Expiry date 2023-01-01 IFRS 7.9 c Disclosure		
Increase (decrease) in fair value of credit derivatives or similar instruments related to loans or receivables	X <sub>duration</sub>	Expiry date 2023-01-01 IFRS 7.9 d Disclosure		
Accumulated increase (decrease) in fair value of credit derivatives or similar instruments related to loans or	X instant	Expiry date 2023-01-01 IFRS 7.9 d Disclosure		
receivables Financial assets designated as measured at fair value through profit or loss [abstract]				
Maximum exposure to credit risk of financial assets designated as measured at fair value through profit or los	S X instant	IFRS 7.9 a Disclosure		
Amount by which credit derivatives or similar instruments related to financial assets designated as measured	X instant	IFRS 7.9 b Disclosure		
at fair value through profit or loss mitigate maximum exposure to credit risk				
Increase (decrease) in fair value of financial assets designated as measured at fair value through profit or loss, attributable to changes in credit risk of financial assets	X <sub>duration, debit</sub>	IFRS 7.9 c <sub>Disclosure</sub>		
Accumulated increase (decrease) in fair value of financial assets designated as measured at fair value	X instant, debit	IFRS 7.9 c Disclosure		
through profit or loss, attributable to changes in credit risk of financial assets Increase (decrease) in fair value of credit derivatives or similar instruments related to financial assets	X <sub>duration</sub>	IFRS 7.9 d Disclosure		
designated as measured at fair value through profit or loss  Accumulated increase (decrease) in fair value of credit derivatives or similar instruments related to financial				
assets designated as measured at fair value through profit or loss	X <sub>instant</sub>	IFRS 7.9 d <sub>Disclosure</sub>		
Designated financial liabilities at fair value through profit or loss [abstract]		IFRS 7.10A a Disclosure Expiry date 2023-01-		
Increase (decrease) in fair value of financial liability, attributable to changes in credit risk of liability	X duration, credit	01 IFRS 7.10 a Disclosure		
Accumulated increase (decrease) in fair value of financial liability, attributable to changes in credit risk of liability	X instant, credit	IFRS 7.10A a Disclosure, IFRS 7.10 a Disclosure		
Difference between carrying amount of financial liability and amount contractually required to pay at maturity	X <sub>instant</sub>	IFRS 7.10 b <sub>Disclosure</sub> , IFRS 7.10A b <sub>Disclosure</sub>		
to holder of obligation Transfers of cumulative gain (loss) within equity when changes in liability's credit risk are presented in other				
comprehensive income	X <sub>duration</sub>	IFRS 7.10 c Disclosure		
Description of reasons for transfers of cumulative gain (loss) within equity when changes in liability's credit risl are presented in other comprehensive income	text	IFRS 7.10 c <sub>Disclosure</sub>		
Amount presented in other comprehensive income realised at derecognition of financial liability	X <sub>duration</sub>	IFRS 7.10 d <sub>Disclosure</sub>		
Description of methods to determine amount of changes in fair value of financial assets and financial liabilities attributable to changes in credit risk	text	IFRS 7.11 a Disclosure		
Description of reasons and relevant factors why amount of changes in fair value of financial assets and financial	text	IFRS 7.11 b Disclosure		
liabilities attributable to changes in credit risk are not faithfully represented	(GAL	Disclosure		
Description of methodology or methodologies used to determine whether presenting effects of changes in liability's credit risk in other comprehensive income would create or enlarge accounting mismatch in profit or loss	text	IFRS 7.11 c <sub>Disclosure</sub>		
Description of investments in equity instruments designated at fair value through other comprehensive income	text	IFRS 7.11A a Disclosure		
Description of reason for using presentation alternative  Disclosure of fair value of investments in equity instruments designated at fair value through other	text	IFRS 7.11A b Disclosure		
comprehensive income [text block]	text block	IFRS 7.11A c Disclosure		
Disclosure of fair value of investments in equity instruments designated at fair value through other comprehensive income [abstract]				
Disclosure of fair value of investments in equity instruments designated at fair value through other	table	IFRS 7.11A c Disclosure		
comprehensive income [table] Investments in equity instruments designated at fair value through other comprehensive income [axis]	axis	IFRS 7.11A C Disclosure		
Investments in equity instruments designated at fair value through other comprehensive income	member	IFRS 7.11A C Disclosure IFRS 7.11A C Disclosure, IFRS 7.8 h Disclosure		
[member] Disclosure of fair value of investments in equity instruments designated at fair value through other	[default]	Disclosure Disclosure		
comprehensive income [line items]	line items			
Investments in equity instruments designated at fair value through other comprehensive income  Dividends recognised for investments in equity instruments designated at fair value through other comprehensive income, held at end of recognizing period.	X instant, debit	IFRS 7.11A c Disclosure, IFRS 7.8 h Disclosure		
income, held at end of reporting period	X duration, credit	IFRS 7.11A d <sub>Disclosure</sub>		
income, neid at end or reporting period  Dividends recognised for investments in equity instruments designated at fair value through other comprehensive income, derecognised during period	X duration, credit	IFRS 7.11A d Disclosure		
Explanation of transfers of cumulative gain or loss within equity of investments in equity instruments designated	text	IFRS 7.11A e Disclosure		
at fair value through other comprehensive income  Description of reason for disposing of investments in equity instruments designated at fair value through other				
comprehensive income	text	IFRS 7.11B a Disclosure		
Fair value of investments in equity instruments designated at fair value through other comprehensive income at date of derecognition	X instant, debit	IFRS 7.11B b <sub>Disclosure</sub>		
Cumulative gain (loss) on disposal of investments in equity instruments designated at fair value through other	X duration, credit	IFRS 7.11B c pisciosure		
comprehensive income		Expiry date 2023-01-01 IFRS 7.12 Disclosure, Expiry		
Reclassification out of financial assets at fair value through profit or loss	X duration, credit	date 2023-01-01 IFRS 7.12A a Disclosure		
Reclassification into financial assets at fair value through profit or loss	X <sub>duration, debit</sub>	Expiry date 2023-01-01 IFRS 7.12 Disclosure		
Reclassification out of available-for-sale financial assets	X <sub>duration, credit</sub>	Expiry date 2023-01-01 IFRS 7.12 Disclosure, Expiry date 2023-01-01 IFRS 7.12A a Disclosure		
Reclassification into available-for-sale financial assets	X duration, debit	Expiry date 2023-01-01 IFRS 7.12 Disclosure		
Reclassification out of held-to-maturity investments	X duration, credit	Expiry date 2023-01-01 IFRS 7.12 Disclosure		
Reclassification into held-to-maturity investments  Reclassification out of loans and receivables	X duration, debit	Expiry date 2023-01-01 IFRS 7.12 Disclosure Expiry date 2023-01-01 IFRS 7.12 Disclosure		
Reclassification into loans and receivables	X duration, credit	Expiry date 2023-01-01 IFRS 7.12 Disclosure Expiry date 2023-01-01 IFRS 7.12 Disclosure		
		Disciound		

			Additional AU Reference	
Label	Type	IFRS reference	to IFRS elements	AU Reference
Financial assets reclassified out of financial assets at fair value through profit or loss, carrying amount  Financial assets reclassified out of financial assets at fair value through profit or loss, at fair value		Expiry date 2023-01-01 IFRS 7.12A b Disclosure Expiry date 2023-01-01 IFRS 7.12A b Disclosure		
Financial assets reclassified out of available-for-sale financial assets, carrying amount		Expiry date 2023-01-01 IFRS 7.12A b Disclosure		
Financial assets reclassified out of available-for-sale financial assets, at fair value		Expiry date 2023-01-01 IFRS 7.12A b Disclosure		
Explanation of facts and circumstances indicating rare situation for reclassification out of financial assets at fair value through profit or loss	text	Expiry date 2023-01-01 IFRS 7.12A c Disclosure		
Fair value gains (losses) on financial assets reclassified out of financial assets at fair value through profit or loss recognised in profit or loss	X duration, credit	Expiry date 2023-01-01 IFRS 7.12A d Disclosure		
Fair value gains (losses) on financial assets reclassified out of available-for-sale financial assets recognised in		Expiry date 2023-01-01 IFRS 7.12A d Disclosure		
other comprehensive income  Fair value gains (losses) on financial assets reclassified out of financial assets at fair value through profit or loss				
not recognised in profit or loss	X duration, credit	Expiry date 2023-01-01 IFRS 7.12A e Disclosure		
Fair value gains (losses) on financial assets reclassified out of available-for-sale financial assets not recognised in other comprehensive income	X duration, credit	Expiry date 2023-01-01 IFRS 7.12A e Disclosure		
Gains (losses) on financial assets reclassified out of financial assets at fair value through profit or loss	X duration, credit	Expiry date 2023-01-01 IFRS 7.12A e Disclosure		
recognised in profit or loss  Gains (losses) on financial assets reclassified out of available-for-sale financial assets recognised in profit or loss		Expiry date 2023-01-01 IFRS 7.12A e Disclosure		
Income on financial assets reclassified out of financial assets at fair value through profit or loss recognised in				
profit or loss		Expiry date 2023-01-01 IFRS 7.12A e Disclosure		
Income on financial assets reclassified out of available-for-sale financial assets recognised in profit or loss  Expenses on financial assets reclassified out of financial assets at fair value through profit or loss recognised in		Expiry date 2023-01-01 IFRS 7.12A e Disclosure		
profit or loss		Expiry date 2023-01-01 IFRS 7.12A e Disclosure		
Expenses on financial assets reclassified out of available-for-sale financial assets recognised in profit or loss		Expiry date 2023-01-01 IFRS 7.12A e Disclosure Expiry date 2023-01-01 IFRS 7.12A f Disclosure		
Effective interest rate of financial assets reclassified out of financial assets at fair value through profit or loss  Estimated cash flows of financial assets reclassified out of financial assets at fair value through profit or loss		Expiry date 2023-01-01 IFRS 7.12A I Disclosure		
Effective interest rate of financial assets reclassified out of available-for-sale financial assets	X.XX instant	Expiry date 2023-01-01 IFRS 7.12A f Disclosure		
Estimated cash flows of financial assets reclassified out of available-for-sale financial assets		Expiry date 2023-01-01 IFRS 7.12A f Disclosure IFRS 7.12B Disclosure		
Disclosure of reclassification of financial assets [text block]  Disclosure of reclassification of financial assets [abstract]	lext block	IFFG 7.12D Disclosure		
Disclosure of reclassification of financial assets [table]		IFRS 7.12B Disclosure		
Events of reclassification of financial assets [axis]		IFRS 7.12B Disclosure		
Events of reclassification of financial assets [member]	[default]	IFRS 7.12B Disclosure		
Disclosure of reclassification of financial assets [line items]  Date of reclassification of financial assets due to change in business model	line items yyyy-mm-dd	IFRS 7.12B a Disclosure		
Explanation of change in business model for managing financial assets		IFRS 7.12B b Disclosure		
Description of effect of changing business model for managing financial assets on financial statements	text	IFRS 7.12B b Disclosure		
Reclassification of financial assets out of measured at amortised cost into measured at fair value through profit or loss	X <sub>duration</sub>	IFRS 7.12B c Disclosure		
Reclassification of financial assets out of measured at fair value through profit or loss into measured at	X <sub>duration</sub>	IFRS 7.12B c Disclosure		
amortised cost  Reclassification of financial assets out of measured at amortised cost into measured at fair value		IFRS 7.12B c Disclosure		
through other comprehensive income				
Reclassification of financial assets out of measured at fair value through other comprehensive income into measured at amortised cost	X <sub>duration</sub>	IFRS 7.12B c <sub>Disclosure</sub>		
Reclassification of financial assets out of measured at fair value through other comprehensive income	X <sub>duration</sub>	IFRS 7.12B c Disclosure		
into measured at fair value through profit or loss  Reclassification of financial assets out of measured at fair value through profit or loss into measured at		IFRS 7.12B c Disclosure		
fair value through other comprehensive income  Effective interest rate determined on date of reclassification for assets reclassified out of fair value through profit				
or loss category into amortised cost or fair value through other comprehensive income category	A.AA instant	IFRS 7.12C a Disclosure		
Interest revenue recognised for assets reclassified out of fair value through profit or loss category into amortised cost or fair value through other comprehensive income category	X <sub>duration</sub> , credit	IFRS 7.12C b Disclosure		
Fair value of financial assets reclassified out of fair value through profit or loss category into amortised cost or	X instant, debit	IFRS 7.12D a <sub>Disclosure</sub>		
fair value through other comprehensive income category  Fair value gain (loss) that would have been recognised in profit or loss if financial assets had not been				
reclassified	X <sub>duration</sub> , credit	IFRS 7.12D b <sub>Disclosure</sub>		
Fair value of financial assets reclassified out of fair value through other comprehensive income category into amortised cost category	X instant, debit	IFRS 7.12D a <sub>Disclosure</sub>		
Fair value gain (loss) that would have been recognised in other comprehensive income if financial assets had no	t X duration, credit	IFRS 7.12D b Disclosure		
		IFRS 7 - Offsetting financial assets and financial		
Disclosure of offsetting of financial assets and financial liabilities [text block]		liabilities Disclosure		
Disclosure of offsetting of financial assets [text block]  Disclosure of offsetting of financial assets [abstract]	text block	IFRS 7.13C Disclosure		
Disclosure of offsetting of financial assets [table]	table	IFRS 7.13C Disclosure		
Types of financial assets [axis]	axis	IFRS 7.B51 Disclosure, IFRS 7.B52 Disclosure		
Financial assets, type [member]	[derauit]	IFRS 7.B52 Disclosure, IFRS 7.B51 Disclosure		
Counterparties [axis]	and the second second	IFRS 7.B52 Disclosure		
Counterparties [member]	[derauit]	IFRS 7.B52 <sub>Disclosure</sub>		
Individually insignificant counterparties [member]		IFRS 7.B52 Disclosure		
Disclosure of offsetting of financial assets [line items]  Net financial assets subject to offsetting, enforceable master netting arrangements or similar	line items			
agreements [abstract]				
Net financial assets subject to offsetting, enforceable master netting arrangements or similar agreements in statement of financial position [abstract]				
Gross financial assets subject to offsetting, enforceable master netting arrangements or	X instant, debit	IFRS 7.13C a Disclosure		
similar agreements Gross financial liabilities set off against financial assets subject to offsetting, enforceable		IFRS 7.13C b Disclosure		
master netting arrangements or similar agreements  Net financial assets subject to offsetting, enforceable master netting arrangements or similar				
agreements in statement of financial position	X instant, debit	IFRS 7.13C c Disclosure		
Amounts subject to enforceable master netting arrangement or similar agreement not set off against financial assets [abstract]				
Financial instruments subject to enforceable master netting arrangement or similar	(X) instant, credit	IFRS 7.13C d (i) Example, IFRS 7.IG40D Example		
agreement not set off against financial assets Cash collateral received subject to enforceable master netting arrangement or similar				
agreement not set off against financial assets		IFRS 7.IG40D Example, IFRS 7.13C d (ii) Example		
Total amounts subject to enforceable master netting arrangement or similar agreement not set off against financial assets	(X) instant, credit	IFRS 7.13C d Disclosure		
Net financial assets subject to offsetting, enforceable master netting arrangements or similar	X instant, debit	IFRS 7.13C e Disclosure		
agreements  Description of rights of set-off associated with financial assets subject to enforceable master netting		IFRS 7.13E pisclosure		
arrangement or similar agreement  Description of measurement differences for financial assets subject to offsetting, enforceable master netting				
arrangements or similar agreements	text	IFRS 7.B42 Disclosure		
Disclosure of reconciliation of financial assets subject to offsetting, enforceable master netting arrangements or similar agreements to individual line items in statement of financial position [text block]	text block	IFRS 7.B46 Disclosure		
Disclosure of offsetting of financial liabilities [text block]	text block	IFRS 7.13C Disclosure		
Disclosure of offsetting of financial liabilities [abstract]				
Disclosure of offsetting of financial liabilities [table]  Types of financial liabilities [axis]		IFRS 7.13C Disclosure IFRS 7.B52 Disclosure, IFRS 7.B51 Disclosure		
	member	IFRS 7.B51 Disclosure, IFRS 7.B52 Disclosure		
	[default]	IFRS 7.B52 Disclosure		
Financial liabilities, type [member]  Counterparties [axis]				
Counterparties [axis]	axis	IFBS 7.B52		
Counterparties [axis] Counterparties [member]	axis member [default]	IFRS 7.B52 <sub>Disclosure</sub>		
Counterparties [axis]  Counterparties [member]  Individually insignificant counterparties [member]  Disclosure of offsetting of financial liabilities [line items]	axis member [default]	IFRS 7.B52 <sub>Disclosure</sub> IFRS 7.B52 <sub>Disclosure</sub>		
Counterparties [axis]  Counterparties [member]  Individually insignificant counterparties [member]  Disclosure of offsetting of financial liabilities [line items]  Net financial liabilities subject to offsetting, enforceable master netting arrangements or similar	axis member [default] member			
Counterparties [axis]  Counterparties [member]  Individually insignificant counterparties [member]  Disclosure of offsetting of financial liabilities [line items]  Net financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreements [labilities subject to offsetting, enforceable master netting arrangements or similar  Net financial liabilities subject to offsetting, enforceable master netting arrangements or similar	axis member [default] member			
Counterparties [axis]  Counterparties [member]  Individually insignificant counterparties [member]  Disclosure of offsetting of financial liabilities [line items]  Net financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreements [abstract]  Net financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreements in statement of financial position [abstract]	axis member [default] member line items	IFRS 7.B52 <sub>Disclosure</sub>		
Counterparties [axis]  Counterparties [member]  Individually insignificant counterparties [member]  Disclosure of offsetting of financial liabilities [line items]  Net financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreements [abstract]  Net financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreements in statement of financial position [abstract]  Gross financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreements	axis member [default] member line items			
Counterparties [axis]  Counterparties [member]  Individually insignificant counterparties [member]  Disclosure of offsetting of financial liabilities [line items]  Net financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreements [abstract]  Net financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreements in statement of financial position [abstract]  Gross financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreements  Gross financial sasets set off against financial liabilities subject to offsetting, enforceable	axis member [default] member line items	IFRS 7.B52 <sub>Disclosure</sub>		
Counterparties [axis]  Counterparties [member]  Individually insignificant counterparties [member]  Disclosure of offsetting of financial liabilities [line items]  Net financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreements [abstract]  Net financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreements in statement of financial position [abstract]  Gross financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreements	axis member [default] member line items  X instant, credit (X) instant, debit	IFRS 7.852 <sub>Disclosure</sub>		

			Additional All Pafaranca	
Label	Туре	IFRS reference	Additional AU Reference to IFRS elements	AU Reference
Amounts subject to enforceable master netting arrangement or similar agreement not set off against financial liabilities [abstract]				
Financial instruments subject to enforceable master netting arrangement or similar agreement not set off against financial liabilities	(X) instant, debit	IFRS 7.IG40D $_{\text{Example}}$ , IFRS 7.13C d (i) $_{\text{Example}}$		
Cash collateral pledged subject to enforceable master netting arrangement or similar agreement not set off against financial liabilities	(X) instant, debit	IFRS 7.13C d (ii) Example, IFRS 7.IG40D Example		
Total amounts subject to enforceable master netting arrangement or similar agreement not set off against financial liabilities	(X) instant, debit	IFRS 7.13C d <sub>Disclosure</sub>		
Net financial liabilities subject to offsetting, enforceable master netting arrangements or similar	X instant, credit	IFRS 7.13C e Disclosure		
agreements  Description of rights of set-off associated with financial liabilities subject to enforceable master netting	text	IFRS 7.13E Disclosure		
arrangement or similar agreement  Description of measurement differences for financial liabilities subject to offsetting, enforceable master netting		IFRS 7.B42 Disclosure		
arrangements or similar agreements  Disclosure of reconciliation of financial liabilities subject to offsetting, enforceable master netting				
arrangements or similar agreements to individual line items in statement of financial position [text block] Financial assets pledged as collateral for liabilities or contingent liabilities	text block X instant, debit	IFRS 7.B46 Disclosure IFRS 7.14 a Disclosure		
Description of terms and conditions of financial assets pledged as collateral for liabilities or contingent liabilities	text	IFRS 7.14 b Disclosure		
Collateral held permitted to be sold or repledged in absence of default by owner of collateral, at fair value	X instant, debit	IFRS 7.15 a Disclosure		
Collateral sold or repledged in absence of default by owner of collateral, at fair value  Explanation of whether entity has obligation to return collateral sold or repledged in absence of default by owner	X instant, debit	IFRS 7.15 b Disclosure		
of collateral	text	IFRS 7.15 b Disclosure		
Description of terms and conditions associated with entity's use of collateral permitted to be sold or repledged in absence of default by owner of collateral	text	IFRS 7.15 C Disclosure		
Description of compound financial instruments with multiple embedded derivatives  Description of details of defaults during period of principal, interest, sinking fund, or redemption terms of loans	text	IFRS 7.17 Disclosure		
payable	text	IFRS 7.18 a <sub>Disclosure</sub> IFRS 7.18 b <sub>Disclosure</sub>		
Loans payable in default  Explanation of whether default was remedied or terms of loans payable were renegotiated before financial	X instant, credit	IFRS 7.18 C Disclosure		
statements were authorised for issue  Description of details of breaches which permitted lender to demand accelerated repayment during period of	text	IFRS 7.19 Disclosure		
principal, interest, sinking fund, or redemption terms of loans payable  Loans payable in breach which permitted lender to demand accelerated repayment	X instant, credit	IFRS 7.19 Disclosure		
Explanation of whether breaches which permitted lender to demand accelerated repayment were remedied or	text	IFRS 7.19 Disclosure		
terms of loans payable were renegotiated before financial statements were authorised for issue Income, expense, gains or losses of financial instruments [abstract]				
Gains (losses) on financial instruments [abstract] Gains (losses) on financial assets at fair value through profit or loss, designated upon initial recognition or	V	IEDO 7.00 - (2		
subsequently	X <sub>duration, credit</sub>	IFRS 7.20 a (i) Disclosure  Expiry date 2023-01-01 IFRS 7.20 a (i) Disclosure		
Gains (losses) on financial assets at fair value through profit or loss, classified as held for trading  Gains (losses) on financial assets at fair value through profit or loss, mandatorily measured at fair value	X duration, credit X duration, credit	IFRS 7.20 a (i) Disclosure		
Total gains (losses) on financial assets at fair value through profit or loss	X <sub>duration, credit</sub>	IFRS 7.20 a (i) Disclosure		
Gains (losses) on financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently	X <sub>duration, credit</sub>	IFRS 7.20 a (i) Disclosure		
Gains (losses) recognised in other comprehensive income on financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently	X <sub>duration, credit</sub>	IFRS 7.20 a (i) Disclosure		
Gains (losses) recognised in profit or loss on financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently	X <sub>duration, credit</sub>	IFRS 7.20 a (i) Disclosure		
Gains (losses) on financial liabilities at fair value through profit or loss, classified as held for trading	X duration, credit	IFRS 7.20 a (i) Disclosure		
Total gains (losses) on financial liabilities at fair value through profit or loss  Gains (losses) on held-to-maturity investments	X duration, credit	IFRS 7.20 a (i) Disclosure Expiry date 2023-01-01 IFRS 7.20 a (iii) Disclosure		
Gains (losses) on loans and receivables	X <sub>duration, credit</sub>	Expiry date 2023-01-01 IFRS 7.20 a (iv) Disclosure		
Gains (losses) on available-for-sale financial assets	X <sub>duration, credit</sub>	Expiry date 2023-01-01 IFRS 7.20 a (ii) Disclosure Expiry date 2023-01-01 IAS 1.91 b Disclosure, Expiry		
Gains (losses) on remeasuring available-for-sale financial assets, before tax	X <sub>duration, credit</sub>	date 2023-01-01 IFRS 7.20 a (ii) Disclosure		
Reclassification adjustments on available-for-sale financial assets, before tax	X <sub>duration, debit</sub>	Expiry date 2023-01- 01 IFRS 7.20 a (ii) Disclosure, Expiry date 2023-01-		
Gains (losses) on financial liabilities at amortised cost	X <sub>duration, credit</sub>	01 IAS 1.92 Disclosure IFRS 7.20 a (v) Disclosure		
Gains (losses) on financial assets at amortised cost	X duration, credit	IFRS 7.20 a (vi) Disclosure		
Other comprehensive income, before tax, gains (losses) from investments in equity instruments	X <sub>duration, credit</sub>	IAS 1.91 b Disclosure, IAS 1.7 Disclosure, IFRS 7.20 a (vii) Disclosure		
Other comprehensive income, before tax, financial assets measured at fair value through other	Y	IAS 1.91 b Disclosure, IFRS 7.20 a (viii) Disclosure,		
comprehensive income  Gains (losses) on financial assets measured at fair value through other comprehensive income, before	X duration, credit	IAS 1.7 Disclosure		
tax  Reclassification adjustments on financial assets measured at fair value through other comprehensive	X <sub>duration, credit</sub>	IFRS 7.20 a (viii) Disclosure, IAS 1.91 b Disclosure		
income, before tax	X <sub>duration</sub> , debit	IAS 1.92 Disclosure, IFRS 7.20 a (viii) Disclosure		
Interest income and interest expense for financial assets or financial liabilities not at fair value through profit or loss [abstract]				
Interest income for financial assets not at fair value through profit or loss Interest expense for financial liabilities not at fair value through profit or loss	X duration, credit X duration, debit	Expiry date 2023-01-01 IFRS 7.20 b Disclosure IFRS 7.20 b Disclosure		
Interest expense for financial labilities not at fair value (mough profit or loss  Interest revenue for financial assets measured at amortised cost	X duration, debit	IFRS 7.20 b Disclosure		
Interest revenue for financial assets measured at fair value through other comprehensive income Fee income and expense (abstract)	X <sub>duration, credit</sub>	IFRS 7.20 b Disclosure		
Fee income (expense) arising from financial assets or financial liabilities not at fair value through profit or	X duration, credit	Expiry date 2023-01-01 IFRS 7.20 c (i) pisclosure		
loss Fee income (expense) arising from trust and fiduciary activities	X duration, credit	IFRS 7.20 c (ii) Disclosure		
Fee income arising from financial assets not at fair value through profit or loss	X duration, credit	IFRS 7.20 c (i) Disclosure		
Fee expense arising from financial liabilities not at fair value through profit or loss Interest income on impaired financial assets accrued [abstract]	X <sub>duration, debit</sub>	IFRS 7.20 c (i) <sub>Disclosure</sub>		
Interest income on impaired financial assets accrued  Gain (loss) arising from derecognition of financial assets measured at amortised cost [abstract]	X <sub>duration, credit</sub>	Expiry date 2023-01-01 IFRS 7.20 d Disclosure		
Gains arising from derecognition of financial assets measured at amortised cost	X duration, credit	IFRS 7.20A Disclosure		
Losses arising from derecognition of financial assets measured at amortised cost  Net gain (loss) arising from derecognition of financial assets measured at amortised cost	(X) duration, debit X duration, credit	IFRS 7.20A Disclosure IAS 1.82 aa Disclosure		
Description of reason for derecognition of financial assets measured at amortised cost	text	IFRS 7.20A Disclosure		
Disclosure of hedge accounting [text block]  Disclosure of detailed information about hedges [text block]	text block text block	Expiry date 2023-01-01 IFRS 7.22 Disclosure Expiry date 2023-01-01 IFRS 7.22 Disclosure		
Disclosure of detailed information about hedges [abstract]				
Disclosure of detailed information about hedges [table]	table	Expiry date 2023-01-01 IFRS 7.22 Disclosure IFRS 7.24C Disclosure, IFRS 7.24A Disclosure,		
Types of hedges [axis]	axis	IFRS 7.24B Disclosure, Expiry date 2023-01-		
	,	01 IFRS 7.22 Disclosure IFRS 7.24B Disclosure,		
Hedges [member]	member [default]	IFRS 7.24A Disclosure, IFRS 7.24C Disclosure, Expiry		
Cairming hadara farantani		date 2023-01-01 IFRS 7.22 Disclosure IFRS 7.24A Disclosure, IAS 39.86 a Disclosure,		
Fair value hedges [member]	member	IFRS 7.24B Disclosure, IFRS 7.24C Disclosure		
Cash flow hedges [member]	member	IFRS 7.24B Disclosure, IFRS 7.24A Disclosure, IFRS 7.24C Disclosure, IAS 39.86 b Disclosure		
Hedges of net investment in foreign operations [member]	member	IFRS 7.24A Disclosure, IFRS 7.24B Disclosure,		
Disclosure of detailed information about hedges [line items]	line items	IFRS 7.24C Disclosure, IAS 39.86 c Disclosure		
Description of type of hedge	text	Expiry date 2023-01-01 IFRS 7.22 a Disclosure		
Description of financial instruments designated as hedging instruments Financial instruments designated as hedging instruments, at fair value	text X <sub>instant</sub>	Expiry date 2023-01-01 IFRS 7.22 b Disclosure Expiry date 2023-01-01 IFRS 7.22 b Disclosure		
Description of nature of risks being hedged  Description of periods when cash flows expected to occur	text text	Expiry date 2023-01-01 IFRS 7.22 c Disclosure Expiry date 2023-01-01 IFRS 7.23 a Disclosure		
Description of periods when cash flows expected to occur  Description of periods when cash flows affect profit or loss	text	Expiry date 2023-01-01 IFRS 7.23 a Disclosure		
Description of forecast transactions for which hedge accounting had been used in previous period but which are no longer expected to occur	text	IFRS 7.23F Disclosure, , Expiry date 2023-01- 01 IFRS 7.23 b Disclosure		
Gains (losses) on hedging instrument, fair value hedges	X <sub>duration, credit</sub>	Expiry date 2023-01-01 IFRS 7.24 a (i) Disclosure		
Gains (losses) on hedged item attributable to hedged risk, fair value hedges Gains (losses) on ineffectiveness of cash flow hedges recognised in profit or loss	X duration, credit X duration, credit	Expiry date 2023-01-01 IFRS 7.24 a (ii) Disclosure Expiry date 2023-01-01 IFRS 7.24 b Disclosure		
Cause (100000) on monocuronous or easir now neages recognised in profit or 1000	- • duration, credit	Jakio Edeb 31 01 ii 110 / .24 D Disclosure		

	Туре	IFRS reference	Additional AU Reference	AU Reference
Gains (losses) on ineffectiveness of hedges of net investments in foreign operations recognised in profit or		Expiry date 2023-01-01 IFRS 7.24 c Disclosure	to IFRS elements	
loss	X <sub>duration, credit</sub> text block	IFRS 7 - Hedge accounting Disclosure		
	text	IFRS 7.21B Disclosure		
	text block	IFRS 7.22A Disclosure		
Disclosure of risk management strategy related to hedge accounting [text block]  Disclosure of risk management strategy related to hedge accounting [abstract]	toxt block			
Disclosure of risk management strategy related to hedge accounting [table]	table	IFRS 7.22A Disclosure		
		IFRS 7.21C Disclosure, IFRS 7.34 Disclosure, IFRS 7.33 Disclosure, Effective 2023-01-		
Types of risks [axis]	axis	01 IFRS 17.128 a Disclosure, Effective 2023-01-		
турез от нака [ала]	ans	01 IFRS 17.127 Disclosure, Effective 2023-01- 01 IFRS 17.125 Disclosure, Effective 2023-01-		
		01 IFRS 17.124 Disclosure		
		IFRS 7.33 Disclosure, IFRS 7.21C Disclosure,		
	member	IFRS 7.34 Disclosure, Effective 2023-01- 01 IFRS 17.124 Disclosure, Effective 2023-01-		
	[default]	01 IFRS 17.125 Disclosure, Effective 2023-01-		
		01 IFRS 17.127 <sub>Disclosure</sub> , Effective 2023-01- 01 IFRS 17.128 a <sub>Disclosure</sub>		
		IFRS 7.32 Example, , Effective 2023-01-		
Credit risk [member]	member	01 IFRS 17.125 Disclosure, Effective 2023-01-		
		01 IFRS 17.124 Disclosure, Effective 2023-01- 01 IFRS 17.127 Disclosure		
		IFRS 7.32 <sub>Example</sub> , , Effective 2023-01-		
Liquidity risk [member]	member	01 IFRS 17.124 Disclosure, Effective 2023-01-		
		01 IFRS 17.125 Disclosure, Effective 2023-01- 01 IFRS 17.127 Disclosure		
		IFRS 7.32 Example, , Effective 2023-01-		
Madestrick formulas?		01 IFRS 17.125 Disclosure, Effective 2023-01-		
Market risk [member]	member	01 IFRS 17.128 a (ii) Disclosure, Effective 2023-01- 01 IFRS 17.127 Disclosure, Effective 2023-01-		
		01 IFRS 17.124 Disclosure		
		IFRS 7 - Defined terms Disclosure, Effective 2023-01-		
Currency risk [member]	member	01 IFRS 17.127 Disclosure, Effective 2023-01- 01 IFRS 17.128 a (ii) Disclosure, Effective 2023-01-		
		01 IFRS 17.124 Disclosure, Effective 2023-01-		
		01 IFRS 17.125 Disclosure  IFRS 7 - Defined terms - Fffective 2023-01-		
		IFRS 7 - Defined terms Disclosure, Effective 2023-01- 01 IFRS 17.124 Disclosure, Effective 2023-01-		
Interest rate risk [member]	member	01 IFRS 17.128 a (ii) Disclosure, Effective 2023-01-		
		01 IFRS 17.125 Disclosure, Effective 2023-01- 01 IFRS 17.127 Disclosure		
		IFRS 7 - Defined terms Disclosure, , Effective 2023-01-		
		01 IFRS 17.127 Disclosure, Effective 2023-01-		
Other price risk [member]	member	01 IFRS 17.128 a (ii) Disclosure, Effective 2023-01- 01 IFRS 17.125 Disclosure, Effective 2023-01-		
		01 IFRS 17.124 Disclosure		
	member member	IFRS 7.40 a Example, IFRS 7.IG32 Example IFRS 7.40 a Example, IFRS 7.IG32 Example		
	member member	IFRS 7.40 a Example, IFRS 7.IG32 Example		
Residual value risk [member]	member	IFRS 7.IG32 Example, IFRS 7.40 a Example		
	member line items	IFRS 7.32 Common practice		
Explanation of risk management strategy related to hedge accounting [text block]	text block	IFRS 7.22A Disclosure		
Description of how putting determines account and attending between hadred them and hadring	text	IFRS 7.22B a Disclosure		
instrument for purpose of assessing hedge effectiveness	text	IFRS 7.22B b Disclosure		
, , , ,	text text block	IFRS 7.22B c Disclosure IFRS 7.22C a Disclosure		
	text block	IFRS 7.22C b Disclosure		
Information about ultimate risk management strategy in relation to hedging relationships that entity frequently resets	text	IFRS 7.23C b (i) Disclosure		
Description of how entity reflects its risk management strategy by using hedge accounting and	text	IFRS 7.23C b (ii) Disclosure		
designating hedging relationships that it frequently resets Indication of how frequently hedging relationships are discontinued and restarted	text	IFRS 7.23C b (iii) Disclosure		
Description of fact and reason why volume of hedging relationships to which exemption in IFRS	text	IFRS 7.24D Disclosure		
7.23C applies is unrepresentative of normal volumes  Disclosure of information about terms and conditions of hedging instruments and how they affect future cash	text block	IFRS 7.23A Disclosure		
flows [text block]  Disclosure of information about terms and conditions of hedging instruments and how they affect future	D.OOK	Disclosure		
cash flows [abstract]				
Disclosure of information about terms and conditions of hedging instruments and how they affect future cash flows [table]	table	IFRS 7.23A Disclosure		
		IFRS 7.21C Disclosure, IFRS 7.34 Disclosure,		
		IFRS 7.33 Disclosure, Effective 2023-01- 01 IFRS 17.128 a Disclosure, Effective 2023-01-		
Types of risks [axis]	axis	01 IFRS 17.127 Disclosure, Effective 2023-01-		
		01 IFRS 17.125 Disclosure, Effective 2023-01- 01 IFRS 17.124 Disclosure		
		UT IFRS 17.124 Disclosure  IFRS 7.33 Disclosure, IFRS 7.21C Disclosure,		
		IFRS 7.34 Disclosure, Effective 2023-01-		
	member [default]	01 IFRS 17.124 Disclosure, Effective 2023-01- 01 IFRS 17.125 Disclosure, Effective 2023-01-		
	[Jordani]	01 IFRS 17.127 Disclosure, Effective 2023-01-		
		01 IFRS 17.128 a Disclosure		
		IFRS 7.32 Example, , Effective 2023-01-		
		01 IFRS 17.125 pt . Effective 2023-01-		
Credit risk [member]	member	01 IFRS 17.125 <sub>Disclosure</sub> , Effective 2023-01- 01 IFRS 17.124 <sub>Disclosure</sub> , Effective 2023-01-		
Credit risk [member]	member	01 IFRS 17.124 <sub>Disclosure</sub> , Effective 2023-01- 01 IFRS 17.127 <sub>Disclosure</sub>		
		01 IFRS 17.124 Disclosure, Effective 2023-01- 01 IFRS 17.127 Disclosure IFRS 7.32 Example, , Effective 2023-01-		
	member	01 IFRS 17.124 Disclosure Effective 2023-01- 01 IFRS 17.127 Disclosure IFRS 7.32 Examples : Effective 2023-01- 01 IFRS 17.124 Disclosure Effective 2023-01- 01 IFRS 17.125 Disclosure Effective 2023-01-		
		01 IFRS 17.124 Disclosure Effective 2023-01- 01 IFRS 17.127 Disclosure IFRS 7.32 Example , Effective 2023-01- 01 IFRS 17.124 Disclosure Effective 2023-01- 01 IFRS 17.125 Disclosure Effective 2023-01- 01 IFRS 17.127 Disclosure		
		01 IFRS 17.124 Disclosure Effective 2023-01- 01 IFRS 17.127 Disclosure IFRS 7.32 Examples : Effective 2023-01- 01 IFRS 17.124 Disclosure Effective 2023-01- 01 IFRS 17.125 Disclosure Effective 2023-01-		
Liquidity risk [member]		01 IFRS 17.124 Disclosure Effective 2023-01- 01 IFRS 17.127 Disclosure IFRS 7.32 Example , Effective 2023-01- 01 IFRS 17.124 Disclosure Effective 2023-01- 01 IFRS 17.125 Disclosure Effective 2023-01- 01 IFRS 17.127 Disclosure IFRS 7.32 Example , Effective 2023-01- 01 IFRS 17.125 Disclosure Effective 2023-01- 01 IFRS 17.126 Disclosure Effective 2023-01- 01 IFRS 17.128 a (iii) Disclosure Effective 2023-01-		
Liquidity risk [member]	member	0.1 IFRS 17.124 Dischouse Effective 2023-01- 0.1 IFRS 17.127 Dischouse IFRS 7.32 Example , Effective 2023-01- 0.1 IFRS 17.125 Dischouse Effective 2023-01- 0.1 IFRS 17.125 Dischouse Effective 2023-01- 0.1 IFRS 17.127 Dischouse Effective 2023-01- 0.1 IFRS 17.125 Dischouse Effective 2023-01- 0.1 IFRS 17.125 Dischouse Effective 2023-01- 0.1 IFRS 17.126 Dischouse Effective 2023-01- 0.1 IFRS 17.127 Dischouse Effective 2023-01- 0.1 IFRS 17.127 Dischouse Effective 2023-01-		
Liquidity risk [member]	member	11 IFRS 17.124 Disclosure Effective 2023-01- 01 IFRS 17.127 Disclosure IFRS 7.32 Example , Effective 2023-01- 01 IFRS 17.125 Disclosure Effective 2023-01- 01 IFRS 17.125 Disclosure Effective 2023-01- 01 IFRS 17.127 Disclosure IFRS 7.32 Example , Effective 2023-01- 01 IFRS 17.125 Disclosure Effective 2023-01- 01 IFRS 17.128 a (ii) Disclosure Effective 2023-01- 01 IFRS 17.127 Disclosure Effective 2023-01- 01 IFRS 17.127 Disclosure Effective 2023-01- 01 IFRS 17.127 Disclosure Effective 2023-01-		
Liquidity risk [member]  Market risk [member]	member	11 IFRS 17.124 Disclosure Effective 2023-01- 01 IFRS 17.127 Disclosure IFRS 7.32 Example - Effective 2023-01- 01 IFRS 17.124 Disclosure Effective 2023-01- 01 IFRS 17.125 Disclosure Effective 2023-01- 01 IFRS 17.127 Disclosure Effective 2023-01- 01 IFRS 17.125 Disclosure Effective 2023-01- 01 IFRS 17.128 a (ii) Disclosure Effective 2023-01- 01 IFRS 17.127 Disclosure - Effective 2023-01- 01 IFRS 17.127 Disclosure - Effective 2023-01- 01 IFRS 17.127 Disclosure - Effective 2023-01-		
Liquidity risk [member]  Market risk [member]	member	0.1 IFRS 17.124 Disclosure Effective 2023-01- 0.1 IFRS 17.127 Disclosure IFRS 7.32 Exampler , Effective 2023-01- 0.1 IFRS 17.125 Disclosure Effective 2023-01- 0.1 IFRS 17.127 Disclosure Effective 2023-01- 0.1 IFRS 17.127 Disclosure Effective 2023-01- 0.1 IFRS 17.127 Disclosure Effective 2023-01- 0.1 IFRS 17.124 Disclosure Effective 2023-01- 0.1 IFRS 17.125 Disclosure Effective 2023-01- 0.1 IFRS 17.126 Disclosure Effective 2023-01- 0.1 IFRS 17.128 a (iii) Disclosure Effective 2023-01- 0.1 IFRS 17.128 a (iii) Disclosure Effective 2023-01- 0.1 IFRS 17.128 a (iii) Disclosure Effective 2023-01-		
Liquidity risk [member]  Market risk [member]	member	11 IFRS 17.124 Disclosure Effective 2023-01- 01 IFRS 17.127 Disclosure IFRS 7.32 Example - Effective 2023-01- 01 IFRS 17.124 Disclosure Effective 2023-01- 01 IFRS 17.125 Disclosure Effective 2023-01- 01 IFRS 17.127 Disclosure Effective 2023-01- 01 IFRS 17.125 Disclosure Effective 2023-01- 01 IFRS 17.128 a (ii) Disclosure Effective 2023-01- 01 IFRS 17.127 Disclosure - Effective 2023-01- 01 IFRS 17.127 Disclosure - Effective 2023-01- 01 IFRS 17.127 Disclosure - Effective 2023-01-		
Liquidity risk [member]  Market risk [member]	member	11 IFRS 17.124 Disclosure Effective 2023-01- 01 IFRS 17.127 Disclosure IFFS 7.32 Example - Effective 2023-01- 01 IFRS 17.125 Disclosure Effective 2023-01- 01 IFRS 17.126 Disclosure Effective 2023-01- 01 IFRS 17.127 Disclosure Effective 2023-01- 01 IFRS 17.127 Disclosure Effective 2023-01- 01 IFRS 17.128 a (ii) Disclosure Effective 2023-01- 01 IFRS 17.128 a (iii) Disclosure Effective 2023-01- 01 IFRS 17.125 Disclosure Effective 2023-01-		
Liquidity risk [member]  Market risk [member]  Currency risk [member]	member	11 IFRS 17.124 Disclosure Effective 2023-01- 01 IFRS 17.127 Disclosure IFRS 7.32 Example , Effective 2023-01- 01 IFRS 17.125 Disclosure Effective 2023-01- 01 IFRS 17.128 a (iii) Disclosure Effective 2023-01- 01 IFRS 17.127 Disclosure Effective 2023-01- 01 IFRS 17.128 a (iii) Disclosure Effective 2023-01- 01 IFRS 17.128 a (iii) Disclosure Effective 2023-01- 01 IFRS 17.128 a (iii) Disclosure Effective 2023-01- 01 IFRS 17.125 Disclosure Effective 2023-01- 01 IFRS 17.126 Disclosure Effective 2023-01- 01 IFRS 17.126 Disclosure Effective 2023-01- 01 IFRS 17.124 Disclosure Effective 2023-01-		
Liquidity risk [member]  Market risk [member]  Currency risk [member]	member member member	11 IFRS 17.124 Disclosure Effective 2023-01- 01 IFRS 17.127 Disclosure IFFS 7.32 Example - Effective 2023-01- 01 IFRS 17.125 Disclosure Effective 2023-01- 01 IFRS 17.126 Disclosure Effective 2023-01- 01 IFRS 17.127 Disclosure Effective 2023-01- 01 IFRS 17.127 Disclosure Effective 2023-01- 01 IFRS 17.128 a (ii) Disclosure Effective 2023-01- 01 IFRS 17.128 a (iii) Disclosure Effective 2023-01- 01 IFRS 17.125 Disclosure Effective 2023-01-		

	_		Additional AU Reference	
Label	Туре	IFRS reference	to IFRS elements	AU Reference
		IFRS 7 - Defined terms Disclosure, Effective 2023-01- 01 IFRS 17.127 Disclosure, Effective 2023-01-		
Other price risk [member]	member	01 IFRS 17.128 a (ii) Disclosure, Effective 2023-01-		
		01 IFRS 17.125 Disclosure, Effective 2023-01- 01 IFRS 17.124 Disclosure		
Equity price risk [member]	member	IFRS 7.40 a Example, IFRS 7.IG32 Example		
Commodity price risk [member]	member	IFRS 7.40 a Example, IFRS 7.IG32 Example		
Prepayment risk [member]	member	IFRS 7.40 a Example, IFRS 7.1G32 Example		
Residual value risk [member] Risk diversification effect [member]	member member	IFRS 7.IG32 Example, IFRS 7.40 a Example IFRS 7.32 Common practice		
Hedging instruments [axis]	axis	IFRS 7.24A Disclosure, IFRS 7.23A Disclosure		
Hedging instruments [member]	member [default]	IFRS 7.23A Disclosure, IFRS 7.24A Disclosure		
	, , ,	IFRS 16.97 Disclosure, IFRS 15.120 b (i) Disclosure,		
		IFRS 7.B11 Example, IFRS 7.42E e Disclosure,		
		IAS 1.61 <sub>Disclosure</sub> , IFRS 16.94 <sub>Disclosure</sub> , IFRS 7.23B a <sub>Disclosure</sub> , Effectiv		
Maturity [axis]	axis	e 2023-01-01 IFRS 17.109A Disclosure, Effective		
		2023-01- 01 IFRS 17.132 b Disclosure, IAS 19.147 c Example, Effe		
		ctive 2023-01-01 IFRS 17.109 Disclosure, Effective		
		2023-01-01 IFRS 17.120 Disclosure		
		IFRS 15.120 b (i) Disclosure, IFRS 16.97 Disclosure, IFRS 16.94 Disclosure, IFRS 7.B1		
		1 Example, IFRS 7.23B a Disclosure, IAS 1.61 Disclosure,		
Aggregated time bands [member]	member [default]	IFRS 7.B35 Example, Effective 2023-01- 01 IFRS 17.109A Disclosure, Effective 2023-01-		
	[Johnson]	01 IFRS 17.132 b Disclosure, IAS 19.147 c Example, Effe		
		ctive 2023-01-01 IFRS 17.120 Disclosure, Effective 2023-01-01 IFRS 17.109 Disclosure		
		IAS 1.61 a Disclosure, IFRS 7.IG31A Example,		
Not later than one year [member]	member	IFRS 16.97 Disclosure, IFRS 16.94 Disclosure,		
notiale than one year [member]	member	IFRS 7.B11 Example, Effective 2023-01- 01 IFRS 17.132 b Disclosure		
		IAS 1.112 c Common practice, , Expiry date 2023-01-		
Not later than three months [member]	member	01 IFRS 7.37 a Example, Expiry date 2023-01-		
		01 IFRS 7.IG28 a Example		
Not later than one month [member]	member	IFRS 7.B35 a Example, IFRS 7.B11 a Example, IFRS 7.IG31A Example		
Later than one month and not later than three months [member]	member	IFRS 7.IG31A Example, IFRS 7.B11 b Example,		
·		IFRS 7.B35 b Example		
Later than three months and not later than one year [member]	member	IFRS 7.B11 c <sub>Example</sub> IFRS 7.B11 <sub>Example</sub> , IFRS 7.B35 c <sub>Example</sub> ,		
Later than three months and not later than six months [member]	member	IFRS 7.IG31A Example, , Expiry date 2023-01-		
Each than three months and not facilitate six months (member)	member	01 IFRS 7.IG28 b Example, Expiry date 2023-01- 01 IFRS 7.37 a Example		
		IFRS 7.B35 d Example, IFRS 7.IG31A Example,		
Later than six months and not later than one year [member]	member	IFRS 7.B11 Example, Expiry date 2023-01-		
Edici man six months and not fact, than one year [member]	member	01 IFRS 7.37 a <sub>Example</sub> , Expiry date 2023-01- 01 IFRS 7.IG28 c <sub>Example</sub>		
		IAS 1.61 b <sub>Disclosure</sub> , Expiry date 2023-01-		
Later than one year [member]	member	01 IFRS 7.IG28 d Example, Expiry date 2023-01-		
Later than one year and not later than five years (member)		01 IFRS 7.37 a Example		
Later than one year and not later than five years [member]	member	01 IFRS 7.37 a Example IFRS 7.IG31A Example IFRS 7.B11 d Example IFRS 7.IG31A Example IFRS 7.B11 Example		
Later than one year and not later than five years [member]  Later than one year and not later than three years [member]		01 IFRS 7.37 a Example IFRS 7.IG31A Example, IFRS 7.B11 d Example IFRS 7.IG31A Example, IFRS 7.B11 Example IFRS 7.B35 e Example		
Later than one year and not later than three years [member]	member member	01 IFRS 7.37 a Example IFRS 7.1G31A Example IFRS 7.B11 b Example IFRS 7.B11 Example		
	member	01 IFRS 7.37 a Example IFRS 7.IG31A Example, IFRS 7.B11 d Example IFRS 7.IG31A Example, IFRS 7.B11 Example IFRS 7.B35 e Example IFRS 7.B11 Example, IFRS 16.97 Disclosure IFRS 7.B11 Example, IFRS 16.97 Disclosure IFRS 16.94 Disclosure Effective 2023-01-		
Later than one year and not later than three years [member]	member member	01 IFRS 7.37 a Example IFRS 7.IG31A Example IFRS 7.B11 d Example IFRS 7.IG31A Example IFRS 7.B11 d Example IFRS 7.B35 e Example IFRS 7.B11 Example IFRS 16.97 Disclosure IAS 1.112 c Common practice IFRS 7.IG31A Example IFRS 16.94 Disclosure Effective 2023-01- 01 IFRS 17.132 b Disclosure		
Later than one year and not later than three years [member]  Later than one year and not later than two years [member]	member member member	01 IFRS 7.37 a Example IFRS 7.IG31A Example, IFRS 7.B11 d Example IFRS 7.IG31A Example, IFRS 7.B11 Example IFRS 7.B35 e Example IFRS 7.B11 Example, IFRS 16.97 Disclosure IFRS 7.B11 Example, IFRS 16.97 Disclosure IFRS 16.94 Disclosure Effective 2023-01-		
Later than one year and not later than three years [member]	member member	01 IFRS 7.37 a Example IFRS 7.IG31A Example IFRS 7.B11 d Example IFRS 7.IG31A Example IFRS 7.B11 d Example IFRS 7.B35 e Example IFRS 7.B31 example IFRS 16.97 Disclosure IAS 1.112 c Common practice IFRS 7.IG31A Example IFRS 16.94 Disclosure IFRS 16.94 Disclosure IFRS 17.132 b Disclosure IFRS 16.97 Disclosure		
Later than one year and not later than three years [member]  Later than one year and not later than two years [member]  Later than two years and not later than three years [member]	member member member	01 IFRS 7.37 a Example IFRS 7.IG31A Example IFRS 7.B11 d Example IFRS 7.IG31A Example IFRS 7.B11 d Example IFRS 7.B35 e Example IFRS 7.B11 Example IFRS 16.97 Disclosure IAS 1.112 c Common practice IFRS 7.IG31A Example IFRS 16.94 Disclosure IFRS 16.94 Disclosure IFRS 16.97 Disclosure IFRS 7.IG31A Example IFRS 1.112 c Common practice IFRS 7.IG31A Example IFRC IGUE 2023-01- 01 IFRS 17.132 b Disclosure		
Later than one year and not later than three years [member]  Later than one year and not later than two years [member]	member member member	01 IFRS 7.37 a Example IFRS 7.IG31A Example IFRS 7.IG31A Example IFRS 7.IG31A Example IFRS 7.B11 bample IFRS 7.B11 Example IFRS 16.94 Disclosure IFRS 16.94 Disclosure IFRS 7.B11 Example IFRS 16.94 Disclosure IFRS 7.B11 Example IFRS 7.B35 F Example		
Later than one year and not later than three years [member]  Later than one year and not later than two years [member]  Later than two years and not later than three years [member]	member member member	01 IFRS 7.37 a Example IFRS 7.IG31A Example IFRS 7.B11 d Example IFRS 7.IG31A Example, IFRS 7.B11 d Example IFRS 7.IG31A Example, IFRS 7.B11 Example IFRS 7.B35 e Example IFRS 7.B11 Example, IFRS 16.97 Disclosure IAS 1.112 c Common practice IFRS 7.IG31A Example IFRS 16.94 Disclosure Effective 2023-01- 01 IFRS 17.132 b Disclosure IFRS 7.B11 Example, IFRS 16.94 Disclosure IFRS 7.B14 Example, IFRS 16.94 Disclosure IFRS 7.IG31A Example, IFRS 7.B35 f Example IFRS 7.IG31A Example, IFRS 1.6.94 Disclosure IFRS 7.IG31A Example, IFRS 1.6.94 Disclosure		
Later than one year and not later than three years [member]  Later than one year and not later than two years [member]  Later than two years and not later than three years [member]	member member member	01 IFRS 7.37 a Example IFRS 7.IG31A Example. IFRS 7.B11 d Example IFRS 7.IG31A Example. IFRS 7.B11 t Example IFRS 7.IG31A Example. IFRS 7.B11 Example IFRS 7.B35 e Example IFRS 7.B11 Example. IFRS 16.97 Disclosure IFRS 7.B11 Example. IFRS 16.97 Disclosure IFRS 7.B11 Example. IFRS 7.IG31A Example IFRS 7.IG31A Example. IFRS 16.94 Disclosure IFRS 7.IG31A Example. IFRS 16.94 Disclosure IFRS 7.IG31A Example. IFRS 16.94 Disclosure IFRS 7.IG31A Example. IFRS 7.B35 f Example		
Later than one year and not later than three years [member]  Later than one year and not later than two years [member]  Later than two years and not later than three years [member]  Later than three years and not later than five years [member]	member member member member	01 IFRS 7.37 a Example IFRS 7.IG31A Example IFRS 7.B11 d Example IFRS 7.IG31A Example, IFRS 7.B11 Example IFRS 7.IG31A Example, IFRS 7.B11 Example IFRS 7.B11 Example, IFRS 16.97 Disclosure IFRS 1.112 c Common practice: IFRS 7.IG31A Example IFRS 16.94 Disclosure IFRS 16.94 Disclosure IFRS 16.97 Disclosure IAS 1.112 c Common practice: IFRS 7.IG31A Example, IFRS 16.94 Disclosure IFRS 7.IG31A Example, IFRS 7.B35 f Example IFRS 7.IG31A Example IFRS 7.		
Later than one year and not later than three years [member]  Later than one year and not later than two years [member]  Later than two years and not later than three years [member]  Later than three years and not later than five years [member]	member member member member	01 IFRS 7.37 a Example IFRS 7.IG31A Example. IFRS 7.B11 d Example IFRS 7.IG31A Example. IFRS 7.B11 t Example IFRS 7.IG31A Example. IFRS 7.B11 Example IFRS 7.B35 e Example IFRS 7.B11 Example. IFRS 16.97 Disclosure IFRS 7.B11 Example. IFRS 16.97 Disclosure IFRS 16.94 Disclosure IFRS 7.B11 Example. IFRS 16.94 Disclosure IFRS 7.B11 Example. IFRS 16.94 Disclosure IFRS 7.IG31A Example. IFRS 16.94 Disclosure IFRS 7.IG31A Example. IFRS 16.94 Disclosure IFRS 7.IG31A Example. IFRS 7.B35 f Example IFRS 7.IG31A Example. IFRS 7.B35 f Example IFRS 7.IG31A Example. IFRS 7.B35 f Example IFRS 7.IG31A Example. IFRS 7.B11 Example IFRS 7.IG31A Example. IFRS 7.B11 Example IFRS 17.132 b Disclosure. IFRS 7.B11 Example IFRS 17.132 b Disclosure. IFRS 7.B31 Example IFRS 17.132 b Disclosure. IFRS 7.IG31A Example. IFRS 17.IG31A Example. IFRS 7.IG31A Example.		
Later than one year and not later than three years [member]  Later than one year and not later than two years [member]  Later than two years and not later than three years [member]  Later than three years and not later than five years [member]	member member member member	01 IFRS 7.37 a Example IFRS 7.IG31A Example IFRS 7.B11 d Example IFRS 7.IG31A Example, IFRS 7.B11 Example IFRS 7.IG31A Example, IFRS 7.B11 Example IFRS 7.B11 Example, IFRS 16.97 Disclosure IFRS 1.112 c Common practice: IFRS 7.IG31A Example IFRS 16.94 Disclosure IFRS 16.94 Disclosure IFRS 16.97 Disclosure IAS 1.112 c Common practice: IFRS 7.IG31A Example, IFRS 16.94 Disclosure IFRS 7.IG31A Example, IFRS 7.B35 f Example IFRS 7.IG31A Example IFRS 7.		
Later than one year and not later than three years [member]  Later than one year and not later than two years [member]  Later than two years and not later than three years [member]  Later than three years and not later than five years [member]  Later than three years and not later than four years [member]	member member member member member	01 IFRS 7.37 a Example IFRS 7.IG31A Example, IFRS 7.B11 d Example IFRS 7.IG31A Example, IFRS 7.B11 Example IFRS 7.IG31A Example, IFRS 7.B11 Example IFRS 7.B35 e Example IFRS 7.B11 Example, IFRS 16.97 Disclosure IFRS 1.112 c Common practice: IFRS 7.IG31A Example IFRS 16.94 Disclosure IFRS 17.132 b Disclosure IFRS 7.B11 Example, IFRS 16.94 Disclosure IFRS 7.B11 Example, IFRS 16.94 Disclosure IFRS 7.B13 b Example, IFRS 16.94 Disclosure IFRS 7.B13 Example, IFRS 16.94 Disclosure IFRS 7.B11 Example, IFRS 7.B35 f Example IFRS 7.B11 Example, IFRS 7.B35 f Example IFRS 7.IG31A Example IFRS 7.IG31A Example, IFRS 7.B11 Example IFRS 7.IG31A Example, IFRS 7.B11 Example IFRS 1.132 b Disclosure IFRS 7.IG31A Example IFRS 7.IG31A Example, IFRS 7.IG31A Example IFRS 1.132 b Disclosure IFRS 1.132 b Disclosure IFRS 7.IG31A Example, IFRS 7.IG31A Example, IFRS 1.132 b Disclosure IFRS 1.132 b Disclosure IFRS 1.132 b Disclosure IFRS 1.132 b Disclosure		
Later than one year and not later than three years [member]  Later than one year and not later than two years [member]  Later than two years and not later than three years [member]  Later than three years and not later than five years [member]  Later than three years and not later than four years [member]	member member member member member	01 IFRS 7.37 a Example IFRS 7.IG31A Example, IFRS 7.B11 d Example IFRS 7.IG31A Example, IFRS 7.B11 t Example IFRS 7.B35 e Example IFRS 7.B35 e Example IFRS 7.B11 Example, IFRS 16.97 Disciosure IFRS 1.B12 Common practices IFRS 7.IG31A Examples IFRS 16.94 Disciosure Effective 2023-01- 01 IFRS 17.132 b Disciosure IFRS 1.B1 Example, IFRS 16.94 Disciosure IFRS 1.B1 Example, IFRS 1.B2 Example IFRS 7.IG31A Example, IFRS 7.B35 f Examples IFRS 1.G32 Disciosure IFRS 7.B11 Examples IFRS 16.94 Disciosure, IFRS 7.B11 Examples IFRS 16.94 Disciosure, IFRS 7.IG31A Examples IFRS 16.97 Disciosure, IFRS 7.IG31A Examples IFRS 17.132 b Disciosure IFRS 7.IG31A Examples IFRS 17.132 b Disciosure, IFRS 7.IG31A Examples IFRS 16.97 Disciosure, IFRS 7.IG31A Examples		
Later than one year and not later than three years [member]  Later than one year and not later than two years [member]  Later than two years and not later than three years [member]  Later than three years and not later than five years [member]  Later than three years and not later than four years [member]	member member member member member	101 IFRS 7.437 a Example IFRS 7.1631A Example. IFRS 7.B11 d Example IFRS 7.1631A Example. IFRS 7.B11 Example IFRS 7.1631A Example. IFRS 7.B11 Example IFRS 7.B15 e Example. IFRS 16.97 Disclosure IFRS 7.B11 Example. IFRS 7.1631A Example IFRS 7.B11 Example. IFRS 7.1631A Example IFRS 7.B11 Example. IFRS 16.94 Disclosure IFRS 7.B11 Example. IFRS 16.94 Disclosure IFRS 7.B11 Example. IFRS 7.B15 Example. IFRS 7.B11 Example. IFRS 7.B15 Example. IFRS 7.B11 Example. IFRS 16.97 Disclosure. IFRS 7.B11 Example. IFRS 16.94 Disclosure. IFRS 7.B11 Example. IFRS 16.95 Disclosure. IFRS 7.B11 Example. IFRS 16.97 Disclosure. IFRS 7.B11 Example. IFRS 16.99 Disclosure. IFRS 7.B11 Example.		
Later than one year and not later than three years [member]  Later than one year and not later than two years [member]  Later than two years and not later than three years [member]  Later than three years and not later than five years [member]  Later than three years and not later than four years [member]  Later than four years and not later than five years [member]	member member member member member member member	10 I IFRS 7.437 a Example IFRS 7.1G31A Example, IFRS 7.B11 d Example IFRS 7.1G31A Example, IFRS 7.B11 Example IFRS 7.1G31A Example, IFRS 7.B11 Example IFRS 7.B35 e Example IFRS 7.B11 Example, IFRS 16.97 Disclosure IFRS 16.94 Disclosure Effective 2023-01- 01 IFRS 17.132 b Disclosure IFRS 16.94 Disclosure IFRS 16.95 Disclosure IFRS 16.97 Disclosure IFRS 17.B11 Example, IFRS 16.94 Disclosure IFRS 17.B11 Example, IFRS 16.94 Disclosure IFRS 7.B11 Example, IFRS 16.94 Disclosure IFRS 7.IG31A Example IFRS 16.94 Disclosure IFRS 16.95 Disclosure IFRS 16.95 Disclosure IFRS 16.97 Disclosure IFRS 16.97 Disclosure Effective 2023-01- 01 IFRS 17.132 b Disclosure IFRS 16.97 Disclosure IFRS 7.IG31A Example IFRS 16.97 Disclosure IFRS 7.IG31A Example IFRS 16.99 Disclosure IFRS 16.94 Disclosure IFRS 16.95 Disclosure IFRS 16.95 Disclosure IFRS 16.95 Disclosure IFRS 16.96 Disclosure IFRS 7.IG31A Example, Effective 2023-01-01 IFRS 17.IG32 b Disclosure IFRS 16.97 Disclosure IFRS 7.IG31A Example, Effective 2023-01-01 IFRS 17.132 b Disclosure		
Later than one year and not later than three years [member]  Later than one year and not later than two years [member]  Later than two years and not later than three years [member]  Later than three years and not later than five years [member]  Later than three years and not later than four years [member]  Later than four years and not later than five years [member]	member member member member member member member	01 IFRS 7.37 a Example IFRS 7.IG31A Example IFRS 7.IG31A Example, IFRS 7.B11 d Example IFRS 7.IG31A Example, IFRS 7.B11 Example IFRS 7.B31 Example, IFRS 16.97 Disclosure IFRS 7.B11 Example, IFRS 16.97 Disclosure IFRS 16.94 Disclosure Effective 2023-01- 01 IFRS 17.132 b Disclosure IFRS 16.97 Disclosure IFRS 16.94 Disclosure IFRS 16.97 Disclosure IFRS 16.94 Disclosure IFRS 7.B11 Example, IFRS 16.94 Disclosure IFRS 7.B11 Example, IFRS 16.94 Disclosure IFRS 7.IG31A Example, IFRS 7.B35 f Example, IFRS 7.IG31A Example, IFRS 7.B35 f Example, IFRS 7.IG31A Example, IFRS 16.94 Disclosure, IFRS 11.12 C Common practice Effective 2023-01- 01 IFRS 17.132 b Disclosure IFRS 16.97 Disclosure IFRS 7.IG31A Example, IFRS 16.94 Disclosure IFRS 16.95 Disclosure IFRS 16.97 Disclosure, IFRS 7.IG31A Example, IFRS 16.98 Disclosure, IFRS 7.IG31A Example, IFRS 16.99 Disclosure, IFRS 7.IG31A Example, IFRS 16.91 Disclosure, IFRS 7.IG31A Example, IFRS 7.IG31A Example, IFRS 7.B11 Example,		
Later than one year and not later than three years [member]  Later than one year and not later than two years [member]  Later than two years and not later than three years [member]  Later than three years and not later than five years [member]  Later than three years and not later than four years [member]  Later than four years and not later than five years [member]  Later than five years [member]  Later than five years and not later than ten years [member]	member member member member member member member member member	01 IFRS 7.37 a Example IFRS 7.IG31A Example, IFRS 7.B11 d Example IFRS 7.IG31A Example, IFRS 7.B11 Example IFRS 7.B35 e Example IFRS 7.B35 e Example IFRS 7.B31 Example, IFRS 16.97 Disclosure IFRS 1.112 c Common practicer IFRS 7.IG31A Example IFRS 1.132 b Disclosure IFRS 1.7.132 b Disclosure IFRS 7.B11 Example, IFRS 16.94 Disclosure IFRS 7.B31 Example, IFRS 1.112 c Common practicer IFRS 7.IG31A Example, IFRS 7.B35 f Example IFRS 7.B31 Example, IFRS 7.B35 f Example IFRS 7.IG31A Example, IFRS 7.B31 Example IFRS 7.IG31A Example IFRS 16.97 Disclosure IFRS 7.IG31A Example IFRS 16.97 Disclosure IFRS 7.IG31A Example IFRS 16.97 Disclosure IFRS 1.132 b Disclosure IFRS 16.97 Disclosure IFRS 1.131 Example, IFRS 7.IG31A Example IFRS 16.97 Disclosure IFRS 7.IG31A Example IFRS 1.132 b Disclosure IFRS 1.132 b Disclosure IFRS 1.132 b Disclosure IFRS 7.IG31A Example, IFRS 7.IG		
Later than one year and not later than three years [member]  Later than one year and not later than two years [member]  Later than two years and not later than three years [member]  Later than three years and not later than five years [member]  Later than three years and not later than four years [member]  Later than four years and not later than five years [member]  Later than four years and not later than five years [member]	member member member member member member member	101 IFRS 7.37 a Example IFRS 7.IG31A Example IFRS 7.IG31A Example, IFRS 7.B11 d Example IFRS 7.IG31A Example, IFRS 7.B11 Example IFRS 7.B31 Example, IFRS 16.97 Disclosure IFRS 1.B12 C Disclosure IFRS 1.B12 C Disclosure IFRS 1.B12 Example, IFRS 16.94 Disclosure IFRS 1.B12 Example, IFRS 16.94 Disclosure IFRS 1.B13 Disclosure IFRS 1.B14 Example, IFRS 1.B12 C Common practice IFRS 7.IG31A Example, IFRS 7.B35 f Example IFRS 7.IG31A Example IFRS 1.132 D Disclosure IFRS 16.94 Disclosure IFRS 1.B34 Disclosure IFRS 1.B35 Disclosure IFRS 7.IG31A Example IFRS 1.B35 Disclosure IFRS 7.IG31A Example		
Later than one year and not later than three years [member]  Later than one year and not later than two years [member]  Later than two years and not later than three years [member]  Later than three years and not later than five years [member]  Later than three years and not later than four years [member]  Later than four years and not later than five years [member]  Later than five years [member]  Later than five years and not later than ten years [member]  Later than five years and not later than ten years [member]	member	01 IFRS 7.37 a Example IFRS 7.IG31A Example IFRS 7.IG31A Example IFRS 7.IG31A Example IFRS 7.B11 teample IFRS 7.B35 e Example IFRS 7.B31 teample IFRS 7.B31 teample IFRS 7.B31 teample IFRS 7.B31 teample IFRS 1.B31 teample IFRS 7.B33 teample		
Later than one year and not later than three years [member]  Later than one year and not later than two years [member]  Later than two years and not later than three years [member]  Later than three years and not later than five years [member]  Later than three years and not later than four years [member]  Later than four years and not later than five years [member]  Later than five years [member]  Later than five years and not later than ten years [member]  Later than five years and not later than seven years [member]  Later than seven years and not later than ten years [member]	member	Oli IFRS 7.37 a   Example     IFRS 7.IG31A   Example   IFRS 7.B11   December     IFRS 7.IG31A   Example   IFRS 7.B11   Example     IFRS 7.IG31A   Example   IFRS 7.B11   Example     IFRS 7.B35   Example   IFRS 16.97   Disciosure     IFRS 7.B11   Example   IFRS 16.97   Disciosure     IFRS 16.94   Disciosure   IFRS 7.IG31A   Example     IFRS 17.132   Disciosure   IFRS 16.94   Disciosure     IFRS 17.B11   Example   IFRS 16.94   Disciosure     IFRS 7.IG31A   Example   IFRS 17.IG31A     IFRS 17.IG32   Disciosure     IFRS 7.IG31A   Example   IFRS 7.B35   Example     IFRS 7.IG31A   Example   IFRS 7.B35   Example     IFRS 7.IG31A   Example   IFRS 7.B35     IFRS 7.IG31A   Example   IFRS 7.B35     IFRS 16.37   Disciosure   IFRS 7.B11   Example     IFRS 16.94   Disciosure   IFRS 7.B11   Example     IFRS 16.97   Disciosure   IFRS 7.IG31A     IFRS 17.132   D Disciosure   IFRS 7.IG31A     IFRS 17.B35   Example     IFRS 16.97   Disciosure   IFRS 7.IG31A     IFRS 17.IG31   Disciosure   IFRS 7.B11     IFRS 17.IG31A   Example     IFRS 7.IG31A   Example   IFRS 7.B11     IFRS 17.IG31A   Example   IFRS 7.B11     IFRS 17.IG31A   Example   IFRS 7.B11     IFRS 17.IG31A   Example   IFRS 7.B11     IFRS 7.IG31A   Example     IFRS 7.IG31A   Example   IFRS 7.B11     IFRS 7.IG31A   Example     IFRS 7.IG31A   Example   IFRS 7.B11		
Later than one year and not later than three years [member]  Later than one year and not later than two years [member]  Later than two years and not later than three years [member]  Later than three years and not later than five years [member]  Later than three years and not later than four years [member]  Later than four years and not later than five years [member]  Later than five years [member]  Later than five years and not later than ten years [member]  Later than five years and not later than ten years [member]  Later than ten years and not later than ten years [member]  Later than ten years and not later than fifteen years [member]  Later than ten years and not later than fifteen years [member]  Later than ten years and not later than fifteen years [member]  Later than fifteen years and not later than fifteen years [member]  Later than fifteen years and not later than fifteen years [member]	member	01 IFRS 7.37 a Example IFRS 7.IG31A Example IFRS 7.IG31A Example, IFRS 7.B11 d Example IFRS 7.IG31A Example, IFRS 7.B11 t Example IFRS 7.B13 bearple, IFRS 16.97 Disclosure IFRS 1.B12 c Common practice: IFRS 7.IG31A Example: IFRS 1.B12 bearple, IFRS 16.94 Disclosure IFRS 1.B12 bearple, IFRS 16.94 Disclosure IFRS 7.B11 Example, IFRS 16.94 Disclosure IFRS 1.B12 bearple, IFRS 16.94 Disclosure IFRS 7.B11 Example, IFRS 16.94 Disclosure IFRS 7.B11 Example, IFRS 16.94 Disclosure IFRS 7.IG31A Example, IFRS 7.B35 f Example IFRS 7.IG31A Example, IFRS 7.B35 f Example IFRS 7.IG31A Example, IFRS 7.B11 Example IFRS 7.IG31A Example, IFRS 7.B11 Example IFRS 7.IG31A Example, IFRS 7.B11 Example IFRS 1.132 b Disclosure IFRS 1.697 Disclosure IFRS 7.IG31A Example IFRS 1.697 Disclosure IFRS 7.IG31A Example, IFRS 7.IG31A Example IFRS 7.IG35 B Example, IFRS 7.IG31A Example IFRS 7.IG35 G Example, IFRS 7.IG31A Example IFRS 7.IG36 P Disclosure IFRS 7.IG31A Example, IFRS 7.IG31A Example IFRS 7.IG31A Example, IFRS 7.IG31A Example IFRS 7.IG31A Example, IFRS 7.B11 Example IFRS 7.IG31A Example, IFRS 7.IG31A Example		
Later than one year and not later than three years [member]  Later than one year and not later than two years [member]  Later than two years and not later than three years [member]  Later than three years and not later than five years [member]  Later than three years and not later than four years [member]  Later than four years and not later than five years [member]  Later than five years [member]  Later than five years and not later than ten years [member]  Later than five years and not later than ten years [member]  Later than seven years and not later than ten years [member]	member	O   IFRS 7.37 a   Example     IFRS 7.IG31A   Example   IFRS 7.B11   D   Example     IFRS 7.IG31A   Example   IFRS 7.B11   Example     IFRS 7.IG31A   Example   IFRS 7.B11   Example     IFRS 7.B35   Example   IFRS 16.97   Disciosure     IFRS 7.B11   Example   IFRS 16.97   Disciosure     IFRS 16.94   Disciosure   IFRS 7.IG31A   Example     IFRS 17.132   D   Disciosure     IFRS 17.B11   Example   IFRS 16.94   Disciosure     IFRS 17.B11   Example   IFRS 16.94   Disciosure     IFRS 7.IG31A   Example   IFRS 7.B35   Example     IFRS 16.94   Disciosure   IFRS 7.B11   Example     IFRS 16.94   Disciosure   IFRS 7.B11   Example     IFRS 17.132   D Disciosure   IFRS 7.B11     IFRS 17.132   D Disciosure   IFRS 7.B35     IFRS 16.97   Disciosure   IFRS 7.B35   Example     IFRS 16.98   Disciosure   IFRS 7.B35   Example     IFRS 17.B35   Example   IFRS 7.B35     IFRS 17.B35   Example     IFRS 17.B35   Example   IFRS 7.B35     IFRS 17.B35   Example   IFRS 7.B31     IFRS 17.B31   Example     IFRS 7.IG31A   Example   IFRS 7.B31     IFRS 7.IG31A   Example     IFRS 7.IG31A		
Later than one year and not later than three years [member]  Later than two years and not later than two years [member]  Later than three years and not later than five years [member]  Later than three years and not later than five years [member]  Later than three years and not later than four years [member]  Later than four years and not later than five years [member]  Later than five years and not later than ten years [member]  Later than five years and not later than ten years [member]  Later than five years and not later than ten years [member]  Later than ten years [member]  Later than ten years and not later than ten years [member]  Later than ten years and not later than fifteen years [member]  Later than then years and not later than twenty years [member]  Later than them years and not later than twenty years [member]  Later than twenty years and not later than twenty years [member]  Disclosure of information about terms and conditions of hedging instruments and how they affect future cash flows [line items]	member	IFIRS 7.437 a   Example   IFIRS 7.IG31A   Example   IFIRS 7.IG31A   Example   IFIRS 7.B11   Example   IFIRS 7.IG31A   Example   IFIRS 7.B11   Example   IFIRS 7.IG31A   IFIRS 7.IG31A   Example   IFIR		
Later than one year and not later than three years [member]  Later than one year and not later than two years [member]  Later than two years and not later than three years [member]  Later than three years and not later than five years [member]  Later than three years and not later than four years [member]  Later than four years and not later than five years [member]  Later than five years [member]  Later than five years and not later than ten years [member]  Later than seven years and not later than ten years [member]  Later than ten years [member]  Later than ten years and not later than ten years [member]  Later than five years and not later than fifteen years [member]  Later than fiteen years and not later than twenty years [member]  Later than fifteen years and not later than twenty-five years [member]  Disclosure of information about terms and conditions of hedging instruments and how they affect future cash flows [line items]  Nominal amount of hedging instrument	member ine items X.XX instant	IFRS 7.437 a   Example     IFRS 7.1631A   Example   IFRS 7.B11   December     IFRS 7.1631A   Example   IFRS 7.B11   Example     IFRS 7.1631A   Example   IFRS 7.B11   Example     IFRS 7.B15   Example   IFRS 16.97   Disclosure     IFRS 16.94   Disclosure   IFRS 7.1631A   Example     IFRS 16.94   Disclosure   IFRS 16.94   Disclosure     IFRS 17.132 b   Disclosure   IFRS 16.94   Disclosure     IFRS 16.97   Disclosure   IFRS 16.94   Disclosure     IFRS 17.B11   Example   IFRS 16.94   Disclosure     IFRS 17.B12   Example   IFRS 16.94   Disclosure     IFRS 7.1631A   Example   IFRS 16.94   Disclosure     IFRS 7.1631A   Example   IFRS 7.B35   Example     IFRS 7.1631A   Example   IFRS 7.B35   Example     IFRS 7.1631A   Example   IFRS 7.B35   Example     IFRS 17.132 b   Disclosure   IFRS 7.B11   Example     IFRS 16.94   Disclosure   IFRS 7.B11   Example     IFRS 16.95   Disclosure   IFRS 7.B11   Example     IFRS 16.96   Disclosure   IFRS 7.B11   Example     IFRS 16.97   Disclosure   IFRS 7.B11   Example     IFRS 7.1631A   Example   IFRS 7.B31A   Example     IFRS 7.B31   Example   IFRS 7.B33A   Example     IFRS 7.B31A   Example   IFRS 7.B33A		
Later than one year and not later than three years [member]  Later than two years and not later than two years [member]  Later than three years and not later than five years [member]  Later than three years and not later than five years [member]  Later than three years and not later than four years [member]  Later than four years and not later than five years [member]  Later than five years and not later than ten years [member]  Later than five years and not later than ten years [member]  Later than five years and not later than ten years [member]  Later than ten years and not later than ten years [member]  Later than ten years and not later than ten years [member]  Later than ten years and not later than fifteen years [member]  Later than then years and not later than twenty years [member]  Later than twenty years and not later than twenty years [member]  Disclosure of information about terms and conditions of hedging instruments and how they affect future cash flows [line items]  Nominal amount of hedging instrument  Average price of hedging instrument  Average price of hedging instrument	member	OI IFRS 7.03 a Example IFRS 7.IG31A Example. IFRS 7.B11 d Example IFRS 7.IG31A Example. IFRS 7.B11 t Example IFRS 7.IG31A Example. IFRS 7.B11 t Example IFRS 7.B35 e Example IFRS 7.B11 Example. IFRS 16.97 Disclosure IFRS 7.B11 Example. IFRS 7.IG31A Example. IFRS 7.B11 Example. IFRS 16.94 Disclosure IFRS 7.IG31A Example. IFRS 7.B35 f Example IFRS 7.IG31A Example. IFRS 7.B35 f Example IFRS 7.IG31A Example. IFRS 7.B35 f Example IFRS 7.IG31A Example. IFRS 7.B31 Example IFRS 16.97 Disclosure. IFRS 7.B11 Example. IFRS 17.132 b Disclosure IFRS 17.132 b Disclosure IFRS 16.97 Disclosure. IFRS 7.IG31A Example. IFRS 16.97 Disclosure. IFRS 7.IG31A Example. IFRS 16.94 Disclosure. IFRS 7.IG31A Example. IFRS 16.95 Disclosure. IFRS 16.97 Disclosure. IFRS 7.IG31A Example. IFRS 16.98 Disclosure. IFRS 7.IG31A Example. I		
Later than one year and not later than three years [member]  Later than one year and not later than two years [member]  Later than two years and not later than three years [member]  Later than three years and not later than five years [member]  Later than three years and not later than four years [member]  Later than four years and not later than five years [member]  Later than five years and not later than five years [member]  Later than five years and not later than ten years [member]  Later than seven years and not later than ten years [member]  Later than ten years [member]  Later than ten years [member]  Later than then years and not later than fifteen years [member]  Later than fiteen years and not later than twenty years [member]  Later than fiteen years and not later than twenty years [member]  Disclosure of information about terms and conditions of hedging instruments and how they affect future cash flows [ine tems]  Nominal amount of hedging instrument  Average price of hedging instrument  Description of sources of hedge ineffectiveness expected to affect hedging relationship	member iine items X.XX instant X.XX instant X.XX instant X.XX instant text	IFRS 7.437 a   Example     IFRS 7.1631A   Example   IFRS 7.B11   Example     IFRS 7.1631A   Example   IFRS 7.B11   Example     IFRS 7.1631A   Example   IFRS 7.B11   Example     IFRS 7.B15   Example   IFRS 16.97   Disclosure     IFRS 16.94   Disclosure   IFRS 7.1631A   Example     IFRS 17.132 b   Disclosure     IFRS 7.B11   Example   IFRS 16.94   Disclosure     IFRS 17.132 b   Disclosure     IFRS 17.B17   IFRS 16.94   Disclosure     IFRS 17.B18   Example   IFRS 16.94   Disclosure     IFRS 17.B17   Example   IFRS 16.94   Disclosure     IFRS 7.B18   Example   IFRS 16.94   Disclosure     IFRS 7.B19   Example   IFRS 7.B35   Example     IFRS 7.B11   Example   IFRS 7.B35   Example     IFRS 7.B11   Example   IFRS 7.B35   Example     IFRS 17.132 b   Disclosure   IFRS 7.B11   Example     IFRS 17.B35   Example   IFRS 7.B35   Example     IFRS 17.B35   Example   IFRS 7.B35   Example     IFRS 17.B35   Example   IFRS 7.B35   Example     IFRS 17.B35   Disclosure   IFRS 7.B35   Example     IFRS 17.B35   Disclosure   IFRS 7.B35   Example     IFRS 17.B35   Disclosure   IFRS 7.B35     IFRS 17.B35   Example   IFRS 7.B31     IFRS 17.B31   Example   IFRS 7.B31     IFRS 7.B35   Example   IFRS 7.B31     IFRS 7.B35   Example   IFRS 7.B31     IFRS 7.B35   Example   IFRS 7.B31     IFRS 7.B31   Example   IFRS 7.B31     IFRS 7.B35   Example   IFRS 7.B33		
Later than one year and not later than three years [member]  Later than one year and not later than two years [member]  Later than two years and not later than three years [member]  Later than three years and not later than five years [member]  Later than three years and not later than four years [member]  Later than four years and not later than five years [member]  Later than five years [member]  Later than five years and not later than ten years [member]  Later than five years and not later than ten years [member]  Later than seven years and not later than ten years [member]  Later than ten years [member]  Later than ten years and not later than fifteen years [member]  Later than ten years and not later than fifteen years [member]  Later than tifteen years and not later than twenty years [member]  Disclosure of information about terms and conditions of hedging instruments and how they affect future cash flows [line items]  Nominal amount of hedging instrument  Average rate of hedging instrument  Description of sources of hedge ineffectiveness expected to affect hedging relationship  Description of sources of hedge ineffectiveness that emerged in hedging relationship	member x.XXX instant text text	O		
Later than one year and not later than three years [member]  Later than one year and not later than two years [member]  Later than two years and not later than three years [member]  Later than three years and not later than five years [member]  Later than three years and not later than four years [member]  Later than four years and not later than five years [member]  Later than five years and not later than five years [member]  Later than five years and not later than ten years [member]  Later than five years and not later than seven years [member]  Later than seven years and not later than ten years [member]  Later than ten years [member]  Later than ten years and not later than ten years [member]  Later than iffeen years and not later than twenty years [member]  Later than iffeen years and not later than twenty years [member]  Disclosure of information about terms and conditions of hedging instruments and how they affect future cash flows [line items]  Nominal amount of hedging instrument  Average prace of hedging instrument  Description of sources of hedge ineffectiveness expected to affect hedging relationship  Description of forecast transactions for which hedge accounting had been used in previous period but which  Description of forecast transactions for which hedge accounting had been used in previous period but which	member inie items X.XX instant X.XX instant X.XX instant text text	IFIRS 7.437 a   Example     IFIRS 7.1G31A   Example   IFIRS 7.B11   Example     IFIRS 7.1G31A   Example   IFIRS 7.B11   Example     IFIRS 7.1G31A   Example   IFIRS 7.B11   Example     IFIRS 7.B35   Example   IFIRS 16.97   Disclosure     IFIRS 7.B11   Example   IFIRS 7.IG31A   Example     IFIRS 16.94   Disclosure   IFIRS 7.IG31A   Example     IFIRS 17.132   Disclosure   IFIRS 16.94   Disclosure     IFIRS 17.132   Disclosure   IFIRS 16.94   Disclosure     IFIRS 17.IG31A   Example   IFIRS 16.94   Disclosure     IFIRS 17.IG31A   Example   IFIRS 7.IG31A     IFIRS 17.IG31A   Example     IFIRS 7.IG31A		
Later than one year and not later than three years [member]  Later than one year and not later than two years [member]  Later than two years and not later than three years [member]  Later than three years and not later than five years [member]  Later than three years and not later than four years [member]  Later than four years and not later than five years [member]  Later than five years and not later than five years [member]  Later than five years and not later than ten years [member]  Later than five years and not later than seven years [member]  Later than seven years and not later than ten years [member]  Later than ten years [member]  Later than ten years and not later than tifteen years [member]  Later than then years and not later than twenty years [member]  Later than then years and not later than twenty years [member]  Disclosure of information about terms and conditions of hedging instruments and how they affect future cash flows [line items]  Nominal amount of hedging instrument  Average rate of hedging instrument  Average rate of hedging instrument  Description of sources of hedge ineffectiveness expected to affect hedging relationship  Explanation of hedge ineffectiveness resulting from sources that emerged in hedging relationship  Explanation of hedge ineffectiveness resulting from sources that emerged in previous period but which are no longer expected to occur	member inie items X.XX instant X.XX instant text text text text	Oli IFRS 7.437 a   Example     IFRS 7.1G31A   Example   IFRS 7.B11   Example     IFRS 7.1G31A   Example   IFRS 7.B11   Example     IFRS 7.B35   Example   IFRS 16.97   Disclosure     IFRS 7.B11   Example   IFRS 16.97   Disclosure     IFRS 16.94   Disclosure   IFRS 7.131   Disclosure     IFRS 17.132   Disclosure   IFRS 16.94   Disclosure     IFRS 17.B11   Example   IFRS 16.94   Disclosure     IFRS 17.B11   Example   IFRS 16.94   Disclosure     IFRS 7.1G31A   Example   IFRS 16.94   Disclosure     IFRS 7.1G31A   Example   IFRS 7.B35   Example     IFRS 16.94   Disclosure   IFRS 7.B11   Example     IFRS 16.94   Disclosure   IFRS 7.B11   Example     IFRS 16.95   Disclosure   IFRS 7.B11   Example     IFRS 16.97   Disclosure   IFRS 7.B11   Example     IFRS 16.98   Disclosure   IFRS 7.B11   Example     IFRS 16.99   Disclosure   IFRS 7.B11   Example     IFRS 16.91   Example   IFRS 7.B11   Example     IFRS 17.132   D Disclosure     IFRS 7.1G31A   Example   IFRS 7.B35   Example     IFRS 16.99   Disclosure   IFRS 7.B35   Example     IFRS 17.B35   Example   IFRS 7.B35   Example     IFRS 7.1G31A   Example   IFRS 7.B35   Example     IFRS 7.B35   Disclosure   IFRS 7.B35   Disclosure     IFRS 7.235   Disclosure   IFRS 7.235   Disclosure     IFRS 7.235   Disclosure   IFRS 7.B35   Disclosure     IFRS 7.B35		
Later than one year and not later than three years [member]  Later than one year and not later than two years [member]  Later than two years and not later than three years [member]  Later than three years and not later than five years [member]  Later than three years and not later than four years [member]  Later than four years and not later than five years [member]  Later than five years and not later than five years [member]  Later than five years and not later than ten years [member]  Later than five years and not later than ten years [member]  Later than seven years and not later than seven years [member]  Later than ten years [member]  Later than ten years and not later than tifteen years [member]  Later than ten years and not later than tifteen years [member]  Later than then years and not later than twenty years [member]  Disclosure of information about terms and conditions of hedging instruments and how they affect future cash flows [line items]  Nominal amount of hedging instrument  Average rate of hedging instrument  Average rate of hedging instrument  Description of sources of hedge ineffectiveness expected to affect hedging relationship  Description of sources of rowhich hedge accounting had been used in previous period but which are no longer expected to occur  Disclosure of detailed information about hedging instruments [text block]  Disclosure of detailed information about hedging instruments [abstract]	member inie items X.XX instant X.XX instant text text text text text text	IFIRS 7.43		
Later than one year and not later than three years [member]  Later than one year and not later than two years [member]  Later than two years and not later than three years [member]  Later than three years and not later than five years [member]  Later than three years and not later than four years [member]  Later than four years and not later than five years [member]  Later than five years and not later than five years [member]  Later than five years and not later than ten years [member]  Later than five years and not later than ten years [member]  Later than ten years [member]  Later than ten years and not later than ten years [member]  Later than ten years and not later than tifteen years [member]  Later than ten years and not later than tifteen years [member]  Later than then years and not later than twenty years [member]  Later than then years and not later than twenty years [member]  Disclosure of information about terms and conditions of hedging instruments and how they affect future cash flows [line items]  Nominal amount of hedging instrument  Average price of hedging instrument  Average rate of hedging instrument  Description of sources of hedge ineffectiveness expected to affect hedging relationship  Description of forecast transactions for which hedge accounting had been used in previous period but which are no longer expected to occur  Disclosure of detailed information about hedging instruments [text block]	member inie items X.XX instant X.XX instant text text text text	IFIRS 7.437 a   Example   IFIRS 7.1631A   Example   IFIRS 7.23B   Disclosure   IFIRS 7.23B   Disclosure   IFIRS 7.23B   Disclosure   IFIRS 7.23B		
Later than one year and not later than three years [member]  Later than one year and not later than two years [member]  Later than two years and not later than three years [member]  Later than three years and not later than five years [member]  Later than three years and not later than four years [member]  Later than four years and not later than five years [member]  Later than five years and not later than five years [member]  Later than five years and not later than ten years [member]  Later than five years and not later than ten years [member]  Later than seven years and not later than seven years [member]  Later than ten years [member]  Later than ten years and not later than tifteen years [member]  Later than ten years and not later than tifteen years [member]  Later than then years and not later than twenty years [member]  Disclosure of information about terms and conditions of hedging instruments and how they affect future cash flows [line items]  Nominal amount of hedging instrument  Average rate of hedging instrument  Average rate of hedging instrument  Description of sources of hedge ineffectiveness expected to affect hedging relationship  Description of sources of rowhich hedge accounting had been used in previous period but which are no longer expected to occur  Disclosure of detailed information about hedging instruments [text block]  Disclosure of detailed information about hedging instruments [abstract]	member inie items X.XX instant X.XX instant text text text text text text	OHERS 7.03		
Later than one year and not later than three years [member]  Later than one year and not later than two years [member]  Later than two years and not later than three years [member]  Later than three years and not later than five years [member]  Later than three years and not later than four years [member]  Later than four years and not later than five years [member]  Later than five years and not later than five years [member]  Later than five years and not later than ten years [member]  Later than five years and not later than ten years [member]  Later than seven years and not later than ten years [member]  Later than ten years [member]  Later than ten years and not later than then years [member]  Later than then years and not later than then than then years [member]  Later than then years and not later than twenty years [member]  Later than wenty years and not later than twenty years [member]  Disclosure of information about terms and conditions of hedging instruments and how they affect future cash flows [line items]  Nominal amount of hedging instrument  Average price of hedging instrument  Description of sources of hedge ineffectiveness expected to affect hedging relationship  Explanation of hedge ineffectiveness resulting from sources that emerged in hedging relationship  Description of sources of hedge ineffectiveness that emerged in hedging relationship  Description of forecast transactions for which hedge accounting had been used in previous period but which are no longer expected to occur  Disclosure of detailed information about hedging instruments [tabter]  Disclosure of detailed information about hedging instruments [tabte]	member tine items X.XX instant X.XX instant text text text text text text text te	IFIRS 7.43		
Later than one year and not later than three years [member]  Later than one year and not later than two years [member]  Later than two years and not later than three years [member]  Later than three years and not later than five years [member]  Later than three years and not later than four years [member]  Later than four years and not later than five years [member]  Later than five years and not later than five years [member]  Later than five years and not later than ten years [member]  Later than five years and not later than ten years [member]  Later than seven years and not later than seven years [member]  Later than ten years [member]  Later than ten years and not later than tifteen years [member]  Later than ten years and not later than tifteen years [member]  Later than then years and not later than twenty years [member]  Disclosure of information about terms and conditions of hedging instruments and how they affect future cash flows [line items]  Nominal amount of hedging instrument  Average rate of hedging instrument  Average rate of hedging instrument  Description of sources of hedge ineffectiveness expected to affect hedging relationship  Description of sources of rowhich hedge accounting had been used in previous period but which are no longer expected to occur  Disclosure of detailed information about hedging instruments [text block]  Disclosure of detailed information about hedging instruments [abstract]	member inie items X.XX instant X.XX instant text text text text text text	JOH IFRS 7.37 a Example  JERS 7.IG31A Example. IFRS 7.B11 d Example  JERS 7.IG31A Example. IFRS 7.B11 t Example  JERS 7.B35 e Example  JERS 7.B35 e Example  JERS 7.B35 e Example  JERS 7.B35 e Example  JERS 7.B31 t Example. JERS 16.97 Disclosure  JERS 7.B31 t Example. JERS 7.IG31A Example  JERS 7.B31 t Example. JERS 16.94 Disclosure  JERS 7.B31 Example. JERS 16.94 Disclosure  JERS 7.IG31A Example. JERS 7.B35 f Example  JERS 7.IG31A Example. JERS 7.B31 Example  JERS 16.97 Disclosure. JERS 7.B31 Example  JERS 16.94 Disclosure. JERS 7.JG31A Example  JERS 16.95 Disclosure. JERS 7.JG31A Example  JERS 16.97 Disclosure. JERS 7.JG31A Example  JERS 7.G31A Example. JERS 7.JG31A Example  JERS 7.JG31A Example. JERS 7.JG31A Exampl		
Later than one year and not later than three years [member]  Later than one year and not later than two years [member]  Later than two years and not later than three years [member]  Later than three years and not later than five years [member]  Later than three years and not later than four years [member]  Later than four years and not later than five years [member]  Later than five years and not later than five years [member]  Later than five years and not later than ten years [member]  Later than five years and not later than ten years [member]  Later than seven years and not later than ten years [member]  Later than ten years [member]  Later than ten years and not later than then years [member]  Later than then years and not later than then than then years [member]  Later than then years and not later than twenty years [member]  Later than wenty years and not later than twenty years [member]  Disclosure of information about terms and conditions of hedging instruments and how they affect future cash flows [line items]  Nominal amount of hedging instrument  Average price of hedging instrument  Description of sources of hedge ineffectiveness expected to affect hedging relationship  Explanation of hedge ineffectiveness resulting from sources that emerged in hedging relationship  Description of sources of hedge ineffectiveness that emerged in hedging relationship  Description of forecast transactions for which hedge accounting had been used in previous period but which are no longer expected to occur  Disclosure of detailed information about hedging instruments [tabter]  Disclosure of detailed information about hedging instruments [tabte]	member tine items X.XX instant X.XX instant text text text text text text text te	IFIRS 7.43		

tabel.	T	IFDCforence	Additional AU Reference	All Deference
Label	Туре	IFRS reference	to IFRS elements	AU Reference
		IFRS 7.33 Disclosure, IFRS 7.21C Disclosure, IFRS 7.34 Disclosure, Effective 2023-01-		
Risks [member]	member	01 IFRS 17.124 Disclosure, Effective 2023-01-		
riisks [inember]	[default]	01 IFRS 17.125 Disclosure, Effective 2023-01- 01 IFRS 17.127 Disclosure, Effective 2023-01-		
		01 IFRS 17.128 a Disclosure		
		IFRS 7.32 Example, , Effective 2023-01-		
Credit risk [member]	member	01 IFRS 17.125 Disclosure, Effective 2023-01-		
		01 IFRS 17.124 <sub>Disclosure</sub> , Effective 2023-01- 01 IFRS 17.127 <sub>Disclosure</sub>		
		IFRS 7.32 Example, , Effective 2023-01-		
Liquidity risk [member]	member	01 IFRS 17.124 Disclosure, Effective 2023-01-		
		01 IFRS 17.125 Disclosure, Effective 2023-01- 01 IFRS 17.127 Disclosure		
		IFRS 7.32 Example, , Effective 2023-01-		
		01 IFRS 17.125 Disclosure, Effective 2023-01-		
Market risk [member]	member	01 IFRS 17.128 a (ii) Disclosure, Effective 2023-01- 01 IFRS 17.127 Disclosure, Effective 2023-01-		
		01 IFRS 17.124 Disclosure		
		IFRS 7 - Defined terms Disclosure, , Effective 2023-01-		
Currency risk [member]	member	01 IFRS 17.127 Disclosure, Effective 2023-01- 01 IFRS 17.128 a (ii) Disclosure, Effective 2023-01-		
		01 IFRS 17.124 Disclosure, Effective 2023-01-		
		01 IFRS 17.125 Disclosure		
		IFRS 7 - Defined terms <sub>Disclosure</sub> , Effective 2023-01- 01 IFRS 17.124 <sub>Disclosure</sub> , Effective 2023-01-		
Interest rate risk [member]	member	01 IFRS 17.128 a (ii) Disclosure, Effective 2023-01-		
		01 IFRS 17.125 Disclosure, Effective 2023-01- 01 IFRS 17.127 Disclosure		
		IFRS 7 - Defined terms Disclosure, Effective 2023-01-		
		01 IFRS 17.127 Disclosure, Effective 2023-01-		
Other price risk [member]	member	01 IFRS 17.128 a (ii) Disclosure, Effective 2023-01- 01 IFRS 17.125 Disclosure, Effective 2023-01-		
		01 IFRS 17.125 Disclosure, Effective 2023-01- 01 IFRS 17.124 Disclosure		
Equity price risk [member]	member	IFRS 7.40 a Example, IFRS 7.IG32 Example		
Commodity price risk [member] Prepayment risk [member]	member member	IFRS 7.40 a Example, IFRS 7.IG32 Example IFRS 7.40 a Example, IFRS 7.IG32 Example		
Residual value risk [member]	member	IFRS 7.IG32 Example, IFRS 7.40 a Example		
Risk diversification effect [member]	member	IFRS 7.32 Common practice		
Types of hedges [axis]	axis	IFRS 7.24C Disclosure, IFRS 7.24A Disclosure, IFRS 7.24B Disclosure, Expiry date 2023-01-		
.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		01 IFRS 7.22 Disclosure		
Hadara farantasi	member	IFRS 7.24B Disclosure,		
Hedges [member]	[default]	IFRS 7.24A <sub>Disclosure</sub> , IFRS 7.24C <sub>Disclosure</sub> , Expiry date 2023-01-01 IFRS 7.22 <sub>Disclosure</sub>		
Fair value hedges [member]	member	IFRS 7.24A Disclosure, IAS 39.86 a Disclosure,		
i ali valuo neuges (inclinue)	membel	IFRS 7.24B Disclosure, IFRS 7.24C Disclosure IFRS 7.24B Disclosure, IFRS 7.24A Disclosure,		
Cash flow hedges [member]	member	IFRS 7.24B Disclosure, IFRS 7.24A Disclosure, IFRS 7.24C Disclosure, IAS 39.86 b Disclosure		
Hedges of net investment in foreign operations [member]	member	IFRS 7.24A Disclosure, IFRS 7.24B Disclosure,		
Hedging instruments [axis]	axis	IFRS 7.24C Disclosure, IAS 39.86 C Disclosure IFRS 7.24A Disclosure, IFRS 7.23A Disclosure		
Heaging instruments [axis]  Hedging instruments [member]	member	IFRS 7.24A Disclosure, IFRS 7.24A Disclosure		
Disclosure of detailed information about hedging instruments [line items]	[default] line items	Disclosure Disclosure		
Hedging instrument, assets	X instant, debit	IFRS 7.24A a Disclosure		
Hedging instrument, liabilities	X instant, credit	IFRS 7.24A a Disclosure		
Description of line item in statement of financial position that includes hedging instrument Gain (loss) on change in fair value of hedging instrument used as basis for recognising hedge	text	IFRS 7.24A b Disclosure		
ineffectiveness	X duration, credit	IFRS 7.24A d Jacobsure		
Nominal amount of hedging instrument  Disclosure of detailed information about hedged items [text block]	X.XX instant text block	IFRS 7.24A d <sub>Disclosure</sub> , IFRS 7.23B a <sub>Disclosure</sub> IFRS 7.24B <sub>Disclosure</sub>		
Disclosure of detailed information about hedged items [abstract]				
Disclosure of detailed information about hedged items [table]	table	IFRS 7.24B Disclosure IFRS 7.21C Disclosure, IFRS 7.34 Disclosure,		
		IFRS 7.33 Disclosure, Effective 2023-01-		
Types of risks [axis]	axis	01 IFRS 17.128 a Disclosure, Effective 2023-01-		
		01 IFRS 17.127 Disclosure, Effective 2023-01- 01 IFRS 17.125 Disclosure, Effective 2023-01-		
		01 IFRS 17.124 Disclosure		
		IFRS 7.33 Disclosure, IFRS 7.21C Disclosure,		
	member	IFRS 7.34 Disclosure, Effective 2023-01- 01 IFRS 17.124 Disclosure, Effective 2023-01-		
Risks [member]	[default]	01 IFRS 17.125 Disclosure, Effective 2023-01-		
		01 IFRS 17.127 Disclosure, Effective 2023-01-		
		01 IFRS 17.128 a <sub>Disclosure</sub> IFRS 7.32 <sub>Example</sub> , , Effective 2023-01-		
Credit risk [member]	member	01 IFRS 17.125 Disclosure, Effective 2023-01-		
Order nav finemost)	member	01 IFRS 17.124 Disclosure, Effective 2023-01-		
		01 IFRS 17.127 Disclosure IFRS 7.32 Example, , Effective 2023-01-		
Liquidity risk [member]	member	01 IFRS 17.124 Disclosure, Effective 2023-01-		
Liquidity risk [member]	member	01 IFRS 17.125 Disclosure, Effective 2023-01-		
		01 IFRS 17.127 Disclosure IFRS 7.32 Example, , Effective 2023-01-		
		01 IFRS 17.125 Disclosure, Effective 2023-01-		
Market risk [member]	member	01 IFRS 17.128 a (ii) Disclosure, Effective 2023-01- 01 IFRS 17.127 Disclosure, Effective 2023-01-		
		01 IFRS 17.127 Disclosure, Effective 2023-01- 01 IFRS 17.124 Disclosure		
		IFRS 7 - Defined terms Disclosure, , Effective 2023-01-		
Currency risk [member]	member	01 IFRS 17.127 Disclosure, Effective 2023-01- 01 IFRS 17.128 a (ii) Disclosure, Effective 2023-01-		
Contonly has promoted	Hember	01 IFRS 17.124 Disclosure, Effective 2023-01-		
		01 IFRS 17.125 Disclosure		
		IFRS 7 - Defined terms Disclosure, Effective 2023-01- 01 IFRS 17.124 Disclosure, Effective 2023-01-		
Interest rate risk [member]	member	01 IFRS 17.128 a (ii) Disclosure, Effective 2023-01-		
		01 IFRS 17.125 Disclosure, Effective 2023-01-		
		01 IFRS 17.127 Disclosure  FRS 7 - Defined terms at Fffective 2023-01.		
		IFRS 7 - Defined terms Disclosure, , Effective 2023-01- 01 IFRS 17.127 Disclosure, Effective 2023-01-		
	member	01 IFRS 17.128 a (ii) Disclosure, Effective 2023-01-		
Other price risk [member]				
Other price risk [member]		01 IFRS 17.125 Disclosure, Effective 2023-01-		
Other price risk [member]  Equity price risk [member]	member	01 IFRS 17.125 Disclosure, Effective 2023-01- 01 IFRS 17.124 Disclosure IFRS 7.40 a Example, IFRS 7.IG32 Example		
Equity price risk [member] Commodity price risk [member]	member member	01 IFRS 17.124 <sub>Disclosure</sub> IFRS 7.40 a <sub>Example</sub> , IFRS 7.IG32 <sub>Example</sub> IFRS 7.40 a <sub>Example</sub> , IFRS 7.IG32 <sub>Example</sub>		
Equity price risk [member] Commodity price risk [member] Prepayment risk [member]	member member member	01 IFRS 17.124 Disclosure  IFRS 7.40 a Example, IFRS 7.IG32 Example  IFRS 7.40 a Example, IFRS 7.IG32 Example  IFRS 7.40 a Example, IFRS 7.IG32 Example		
Equity price risk [member] Commodity price risk [member]	member member	01 IFRS 17.124 <sub>Disclosure</sub> IFRS 7.40 a <sub>Example</sub> , IFRS 7.IG32 <sub>Example</sub> IFRS 7.40 a <sub>Example</sub> , IFRS 7.IG32 <sub>Example</sub>		

			Additional All Deference	
Label	Туре	IFRS reference	Additional AU Reference to IFRS elements	AU Reference
Tupos of hodges (avis)	avie	IFRS 7.24C Disclosure, IFRS 7.24A Disclosure,		
Types of hedges [axis]	axis	IFRS 7.24B <sub>Disclosure</sub> , Expiry date 2023-01- 01 IFRS 7.22 <sub>Disclosure</sub>		
	member	IFRS 7.24B Disclosure,		
Hedges [member]	[default]	IFRS 7.24A Disclosure, IFRS 7.24C Disclosure, Expiry date 2023-01-01 IFRS 7.22 Disclosure		
Fair value hedges [member]	member	IFRS 7.24A Disclosure, IAS 39.86 a Disclosure,		
raii value neuges (member)	member	IFRS 7.24B Disclosure, IFRS 7.24C Disclosure		
Cash flow hedges [member]	member	IFRS 7.24B Disclosure, IFRS 7.24A Disclosure, IFRS 7.24C Disclosure, IAS 39.86 b Disclosure		
Hedges of net investment in foreign operations [member]	member	IFRS 7.24A Disclosure, IFRS 7.24B Disclosure,		
		IFRS 7.24C Disclosure, IAS 39.86 C Disclosure IFRS 7.24B Disclosure		
Hedged items [axis]  Hedged items [member]	axis member	IFRS 7.24B Disclosure		
Disclosure of detailed information about hedged items [line items]	[default] line items	TIO 7.2-45 Disclosure		
Hedged item, assets	X instant, debit	IFRS 7.24B a (i) Disclosure		
Hedged item, liabilities	X instant, credit	IFRS 7.24B a (i) Disclosure		
Accumulated fair value hedge adjustment on hedged item included in carrying amount, assets  Accumulated fair value hedge adjustment on hedged item included in carrying amount, liabilities	X instant, debit X instant, credit	IFRS 7.24B a (ii) Disclosure		
Description of line item in statement of financial position that includes hedged item	text	IFRS 7.24B a (iii) Disclosure		
Gain (loss) on change in fair value of hedged item used as basis for recognising hedge ineffectiveness	X duration, credit	IFRS 7.24B b (i) $_{\mbox{\scriptsize Disclosure}}$ , IFRS 7.24B a (iv) $_{\mbox{\scriptsize Disclosure}}$		
Accumulated fair value hedge adjustment remaining in statement of financial position for hedged item that ceased to be adjusted for hedging gains and losses, assets	X instant, debit	IFRS 7.24B a (v) Disclosure		
Accumulated fair value hedge adjustment remaining in statement of financial position for hedged	X instant, credit	IFRS 7.24B a (V) Disclosure		
item that ceased to be adjusted for hedging gains and losses, liabilities  Reserve of cash flow hedges, continuing hedges	X instant, credit	IFRS 7.24B b (ii) Disclosure		
Reserve of exchange differences on translation, continuing hedges	X instant, credit	IFRS 7.24B b (ii) Disclosure		
reserve or cash now needes, needing relationships for which needed accounting is no longer	X instant, credit	IFRS 7.24B b (iii) Disclosure		
Reserve of exchange differences on translation, hedging relationships for which hedge accounting is no longer applied	X instant, credit	IFRS 7.24B b (iii) Disclosure		
Disclosure of information about amounts that affected statement of comprehensive income as result of hedge accounting (text block)	text block	IFRS 7.24C Disclosure		
Disclosure of information about amounts that affected statement of comprehensive income as result of				
hedge accounting [abstract]  Disclosure of information about amounts that affected statement of comprehensive income as result of		IEDO 7.040		
hedge accounting [table]	table	IFRS 7.24C Disclosure		
		IFRS 7.21C Disclosure, IFRS 7.34 Disclosure, IFRS 7.33 Disclosure, Effective 2023-01-		
Types of ricke (axis)	avie	01 IFRS 17.128 a Disclosure, Effective 2023-01-		
Types of risks [axis]	axis	01 IFRS 17.127 Disclosure, Effective 2023-01-		
		01 IFRS 17.125 Disclosure, Effective 2023-01- 01 IFRS 17.124 Disclosure		
		IFRS 7.33 Disclosure, IFRS 7.21C Disclosure,		
		IFRS 7.34 Disclosure, Effective 2023-01-		
Risks [member]	member [default]	01 IFRS 17.124 Disclosure, Effective 2023-01- 01 IFRS 17.125 Disclosure, Effective 2023-01-		
	. ,	01 IFRS 17.127 Disclosure, Effective 2023-01-		
		01 IFRS 17.128 a Disclosure		
		IFRS 7.32 Example, , Effective 2023-01- 01 IFRS 17.125 Disclosure, Effective 2023-01-		
Credit risk [member]	member	01 IFRS 17.124 Disclosure, Effective 2023-01-		
		01 IFRS 17.127 Disclosure		
		IFRS 7.32 Example, , Effective 2023-01- 01 IFRS 17.124 Disclosure, Effective 2023-01-		
Liquidity risk [member]	member	01 IFRS 17.125 Disclosure, Effective 2023-01-		
		01 IFRS 17.127 Disclosure		
		IFRS 7.32 Example, , Effective 2023-01- 01 IFRS 17.125 Disclosure, Effective 2023-01-		
Market risk [member]	member	01 IFRS 17.128 a (ii) Disclosure, Effective 2023-01-		
		01 IFRS 17.127 Disclosure, Effective 2023-01- 01 IFRS 17.124 Disclosure		
		IFRS 7 - Defined terms Disclosure, , Effective 2023-01-		
		01 IFRS 17.127 Disclosure, Effective 2023-01-		
Currency risk [member]	member	01 IFRS 17.128 a (ii) Disclosure, Effective 2023-01- 01 IFRS 17.124 Disclosure, Effective 2023-01-		
		01 IFRS 17.125 Disclosure		
		IFRS 7 - Defined terms Disclosure, Effective 2023-01-		
Interest rate risk [member]	member	01 IFRS 17.124 Disclosure, Effective 2023-01- 01 IFRS 17.128 a (ii) Disclosure, Effective 2023-01-		
interest rate risk [member]	member	01 IFRS 17.125 a (ii) Disclosure, Effective 2023-01-		
		01 IFRS 17.127 Disclosure		
		IFRS 7 - Defined terms Disclosure, , Effective 2023-01- 01 IFRS 17.127 Disclosure, Effective 2023-01-		
Other price risk [member]	member	01 IFRS 17.128 a (ii) Disclosure, Effective 2023-01-		
		01 IFRS 17.125 Disclosure, Effective 2023-01- 01 IFRS 17.124 Disclosure		
Equity price risk [member]	member	IFRS 7.40 a Example, IFRS 7.IG32 Example		
Commodity price risk [member]	member	IFRS 7.40 a Example, IFRS 7.IG32 Example		
Prepayment risk [member] Residual value risk [member]	member member	IFRS 7.40 a Example, IFRS 7.IG32 Example IFRS 7.IG32 Example, IFRS 7.40 a Example		
Risk diversification effect [member]	member	IFRS 7.32 <sub>Common practice</sub>		
		IFRS 7.24C Disclosure, IFRS 7.24A Disclosure,		
Types of hedges [axis]	axis	IFRS 7.24B <sub>Disclosure</sub> , Expiry date 2023-01- 01 IFRS 7.22 <sub>Disclosure</sub>		
		IFRS 7.24B Disclosure,		
Hedges [member]	member [default]	IFRS 7.24A Disclosure, IFRS 7.24C Disclosure, Expiry date 2023-01-01 IFRS 7.22 Disclosure		
		IFRS 7.24A Disclosure, IAS 39.86 a Disclosure,		
Fair value hedges [member]	member	IFRS 7.24B Disclosure, IFRS 7.24C Disclosure		
Cash flow hedges [member]	member	IFRS 7.24B Disclosure, IFRS 7.24A Disclosure, IFRS 7.24C Disclosure, IAS 39.86 b Disclosure		
Hadans of not investment in foreign	mombs-	IFRS 7.24A Disclosure, IFRS 7.24B Disclosure,		
Hedges of net investment in foreign operations [member]	member	IFRS 7.24C <sub>Disclosure</sub> , IAS 39.86 c <sub>Disclosure</sub>		
Disclosure of information about amounts that affected statement of comprehensive income as result of hedge accounting [line items]	line items			
Gain (loss) on hedge ineffectiveness [abstract]	ν.	IEDS 7 240 h (ii) - IEDS 7 240 - (ii)		
Gain (loss) on hedge ineffectiveness recognised in profit or loss  Gain (loss) on hedge ineffectiveness recognised in other comprehensive income	X duration, credit X duration, credit	IFRS 7.24C b (ii) Disclosure, IFRS 7.24C a (i) Disclosure IFRS 7.24C a (i) Disclosure		
Total gain (loss) on hedge ineffectiveness	X duration, credit	IFRS 7.24C a (i) Disclosure		
Description of line item in statement of comprehensive income that includes recognised hedge ineffectiveness	text	IFRS 7.24C a (ii) Disclosure, IFRS 7.24C b (iii) Disclosure		
		IAS 1.91 a Disclosure, IFRS 7.24C b (i) Disclosure,		
Gains (losses) on cash flow hedges, net of tax	X duration, credit	IFRS 7.24E a <sub>Disclosure</sub> , Expiry date 2023-01- 01 IFRS 7.23 c <sub>Disclosure</sub>		
		IFRS 7.24E a Disclosure, IAS 39.102 a Disclosure,		
Gains (losses) on hedges of net investments in foreign operations, net of tax	X <sub>duration, credit</sub>	IAS 1.91 a Disclosure, IFRS 7.24C b (i) Disclosure,		
		IFRS 9.6.5.13 a <sub>Disclosure</sub> IFRS 7.24E a <sub>Disclosure</sub> , IFRS 7.24C b (iv) <sub>Disclosure</sub> ,		
Reclassification adjustments on cash flow hedges, net of tax	X <sub>duration, debit</sub>	IAS 1.92 Disclosure, Expiry date 2023-01-		
	,	01 IFRS 7.23 d Disclosure		
	Page 39 of 112			

			Additional AU Reference	
Label  Reclassification adjustments on cash flow hedges for which hedged future cash flows are no	Туре	IFRS reference	to IFRS elements	AU Reference
longer expected to occur, net of tax  Reclassification adjustments on cash flow hedges for which hedged item affected profit or loss,	X <sub>duration, debit</sub>	IFRS 7.24C b (iv) Disclosure, IFRS 7.24E a Disclosure		
net of tax	X <sub>duration, debit</sub>	IFRS 7.24C b (iv) Disclosure, IFRS 7.24E a Disclosure		
Reclassification adjustments on hedges of net investments in foreign operations, net of tax	X <sub>duration</sub> , debit	IFRS 7.24C b (iv) Disclosure, IAS 39.102 Disclosure, IAS 1.92 Disclosure, IFRS 7.24E a Disclosure,		
Description of line item in statement of comprehensive income that includes reclassification		IFRS 9.6.5.14 Disclosure		
adjustments	text	IFRS 7.24C b (v) Disclosure  IFRS 9.6.6.4 Disclosure, IFRS 7.24C b (vi) Disclosure		
Hedging gains (losses) for hedge of group of items with offsetting risk positions  Disclosure of information about credit exposures designated as measured at fair value through profit or loss	X <sub>duration, credit</sub>	IFRS 7.24G Disclosure		
[text block] Disclosure of information about credit exposures designated as measured at fair value through profit or		Discosure		
loss [abstract] Disclosure of information about credit exposures designated as measured at fair value through profit or	table	IFRS 7.24G Disclosure		
loss [table] Financial instruments measured at fair value through profit or loss because credit derivative is used	lable			
to manage credit risk [axis] Financial instruments measured at fair value through profit or loss because credit derivative is	axis member	IFRS 7.24G Disclosure		
used to manage credit risk [member]	[default]	IFRS 7.24G Disclosure		
Disclosure of information about credit exposures designated as measured at fair value through profit or loss [line items]	line items			
Reconciliation of nominal amount of credit derivative [abstract]  Credit derivative, nominal amount at beginning of period	X instant	IFRS 7.24G a Disclosure		
Changes in nominal amount of credit derivative [abstract] Total increase (decrease) in credit derivative, nominal amount	X <sub>duration</sub>	IFRS 7.24G a Disclosure		
Credit derivative, nominal amount at end of period	X instant	IFRS 7.24G a Disclosure		
Reconciliation of fair value of credit derivative [abstract]  Credit derivative, fair value at beginning of period	X instant, debit	IFRS 7.24G a Disclosure		
Changes in fair value of credit derivative [abstract] Total increase (decrease) in credit derivative, fair value	X <sub>duration, debit</sub>	IFRS 7.24G a Disclosure		
Credit derivative, fair value at end of period	X instant, debit	IFRS 7.24G a Disclosure		
Gain (loss) on designation of financial instrument as measured at fair value through profit or loss because credit derivative is used to manage credit risk	X <sub>duration, credit</sub>	IFRS 7.24G b Disclosure		
Fair value of financial instrument on discontinuation of measurement at fair value through profit or loss because credit derivative is used to manage credit risk, assets	X instant, debit	IFRS 7.24G c Disclosure		
Fair value of financial instrument on discontinuation of measurement at fair value through profit or	X instant, credit	IFRS 7.24G c Disclosure		
Nominal or principal amount of financial instrument on discontinuation of measurement at fair value	e X instant	IFRS 7.24G c Disclosure		
Disclosure of information about entity's hedging relationships directly affected by uncertainty arising from	text block	IFRS 7.24H <sub>Disclosure</sub>		
interest rate benchmark reform [text block] Disclosure of significant interest rate benchmarks to which entity's hedging relationships are exposed [text	text block	IFRS 7.24H a Disclosure		
block    Disclosure of extent of risk exposure entity manages for hedging relationships directly affected by interest	text block	IFRS 7.24H b Disclosure		
rate benchmark reform [text block]  Description of how entity is managing process to transition to alternative benchmark rates for hedging				
relationships  Description of significant assumptions or judgements entity made in applying amendments for interest rate	text	IFRS 7.24H c Disclosure		
benchmark reform  Nominal amount of hedging instruments in hedging relationships to which amendments for interest rate	lexi	IFRS 7.24H d Disclosure		
benchmark reform are applied	X instant	IFRS 7.24H e Disclosure		
Disclosure of information about effect of interest rate benchmark reform on entity's financial instruments and risk management strategy [text block]	text block	IFRS 7.24I Disclosure, IFRS 7.24J Disclosure		
Disclosure of how entity is managing transition to alternative benchmark rates, its progress at reporting date and risks to which it is exposed arising from financial instruments because of transition [text block]	text block	IFRS 7.24J a Disclosure		
Disclosure of quantitative information about financial instruments that have yet to transition to alternative benchmark rate [text block]	text block	IFRS 7.24J b Disclosure		
Disclosure of quantitative information about financial instruments that have yet to transition to alternative benchmark rate [abstract]	9			
Disclosure of quantitative information about financial instruments that have yet to transition to	table	IFRS 7.24J b Disclosure		
alternative benchmark rate [table] Interest rate benchmarks [axis]	axis	IFRS 7.24J b Disclosure		
Interest rate benchmarks [member]	member [default]	IFRS 7.24J b Disclosure		
Significant interest rate benchmarks subject to interest rate benchmark reform [member]  Disclosure of quantitative information about financial instruments that have yet to transition to	member	IFRS 7.24J b Disclosure		
alternative benchmark rate [line items]  Quantitative information about non-derivative financial assets that have yet to transition to	line items			
alternative benchmark rate [text block]	text block	IFRS 7.24J b (i) Disclosure		
Quantitative information about non-derivative financial liabilities that have yet to transition to alternative benchmark rate [text block]	text block	IFRS 7.24J b (ii) <sub>Disclosure</sub>		
Quantitative information about derivatives that have yet to transition to alternative benchmark rate [text block]	text block	IFRS 7.24J b (iii) Disclosure		
Description of changes to entity's risk management strategy arising from entity's exposure to financial instruments subject to interest rate benchmark reform [text block]	text block	IFRS 7.24J c <sub>Disclosure</sub>		
Disclosure of information about possible differences between carrying amount and fair value of contracts described in IFRS 7.29 b and IFRS 7.29 c [text block]	text block	Expiry date 2023-01-01 IFRS 7.30 Disclosure		
Description of fact that fair value information has not been disclosed because fair value of instruments cannot be measured reliably	t text	Expiry date 2023-01-01 IFRS 7.30 a Disclosure		
Description of financial instruments, their carrying amount, and explanation of why fair value cannot be	text	Expiry date 2023-01-01 IFRS 7.30 b Disclosure		
measured reliably Information about market for financial instruments	text	Expiry date 2023-01-01 IFRS 7.30 c Disclosure		
Information about whether and how entity intends to dispose of financial instruments  Explanation of fact that financial instruments whose fair value previously could not be reliably measured are	text	Expiry date 2023-01-01 IFRS 7.30 d Disclosure		
derecognised  Financial instruments whose fair value previously could not be reliably measured at time of derecognition	text X <sub>instant</sub>	Expiry date 2023-01-01 IFRS 7.30 e Disclosure Expiry date 2023-01-01 IFRS 7.30 e Disclosure		
Gain (loss) recognised on derecognition of financial instruments whose fair value previously could not be	X instant X duration, credit	Expiry date 2023-01-01 IFRS 7.30 e Disclosure		
reliably measured  Description of cross-reference to disclosures about nature and extent of risks arising from financial instruments	text	IFRS 7.B6 pisclosure		
Disclosure of nature and extent of risks arising from financial instruments [text block]	text block	IFRS 7.31 Disclosure		
Disclosure of nature and extent of risks arising from financial instruments [abstract] Disclosure of nature and extent of risks arising from financial instruments [table]	table	IFRS 7.34 Disclosure, IFRS 7.33 Disclosure		
Disclosure of flature and extent of fishs arising from financial flishfullerits (table)	lable	IFRS 7.21C Disclosure, IFRS 7.34 Disclosure,		
		IFRS 7.33 <sub>Disclosure</sub> , Effective 2023-01- 01 IFRS 17.128 a <sub>Disclosure</sub> , Effective 2023-01-		
Types of risks [axis]	axis	01 IFRS 17.127 Disclosure, Effective 2023-01-		
		01 IFRS 17.125 Disclosure, Effective 2023-01- 01 IFRS 17.124 Disclosure		
		IFRS 7.33 Disclosure, IFRS 7.21C Disclosure,		
Picks (mombas)	member	IFRS 7.34 <sub>Disclosure</sub> , Effective 2023-01- 01 IFRS 17.124 <sub>Disclosure</sub> , Effective 2023-01-		
Risks [member]	[default]	01 IFRS 17.125 Disclosure, Effective 2023-01- 01 IFRS 17.127 Disclosure, Effective 2023-01-		
		01 IFRS 17.128 a Disclosure		
		IFRS 7.32 Example, , Effective 2023-01- 01 IFRS 17.125 Disclosure, Effective 2023-01-		
Credit risk [member]	member	01 IFRS 17.124 Disclosure, Effective 2023-01-		
		01 IFRS 17.127 Disclosure  IFRS 7.32 Example, , Effective 2023-01-		
Liquidity risk [member]	member	01 IFRS 17.124 Disclosure, Effective 2023-01-		
		01 IFRS 17.125 Disclosure, Effective 2023-01- 01 IFRS 17.127 Disclosure		
		IFRS 7.32 Example, , Effective 2023-01-		
Market risk [member]	member	01 IFRS 17.125 <sub>Disclosure</sub> , Effective 2023-01- 01 IFRS 17.128 a (ii) <sub>Disclosure</sub> , Effective 2023-01-		
		01 IFRS 17.127 Disclosure, Effective 2023-01- 01 IFRS 17.124 Disclosure		
		01 IFRS 17.124 Disclosure		

	_		Additional AU Reference	
Label	Туре	IFRS reference	to IFRS elements	AU Reference
		IFRS 7 - Defined terms Disclosure, , Effective 2023-01 01 IFRS 17.127 Disclosure, Effective 2023-01-		
Currency risk [member]	member	01 IFRS 17.128 a (ii) Disclosure, Effective 2023-01-		
		01 IFRS 17.124 Disclosure, Effective 2023-01- 01 IFRS 17.125 Disclosure		
		IFRS 7 - Defined terms Disclosure, Effective 2023-01-		
		01 IFRS 17.124 Disclosure, Effective 2023-01-		
Interest rate risk [member]	member	01 IFRS 17.128 a (ii) Disclosure, Effective 2023-01-		
		01 IFRS 17.125 Disclosure, Effective 2023-01- 01 IFRS 17.127 Disclosure		
		IFRS 7 - Defined terms Disclosure, , Effective 2023-01		
		01 IFRS 17.127 Disclosure, Effective 2023-01-		
Other price risk [member]	member	01 IFRS 17.128 a (ii) Disclosure, Effective 2023-01- 01 IFRS 17.125 Disclosure, Effective 2023-01-		
		01 IFRS 17.125 Disclosure, Effective 2023-01-		
Equity price risk [member]	member	IFRS 7.40 a Example, IFRS 7.IG32 Example		
Commodity price risk [member]	member	IFRS 7.40 a Example, IFRS 7.IG32 Example		
Prepayment risk [member] Residual value risk [member]	member member	IFRS 7.40 a <sub>Example</sub> , IFRS 7.IG32 <sub>Example</sub> IFRS 7.IG32 <sub>Example</sub> , IFRS 7.40 a <sub>Example</sub>		
Risk diversification effect [member]	member	IFRS 7.32 Common practice		
Disclosure of nature and extent of risks arising from financial instruments [line items]	line items	1500 700		
Description of exposure to risk  Description of objectives, policies and processes for managing risk	text	IFRS 7.33 a Disclosure IFRS 7.33 b Disclosure		
Methods used to measure risk	text	IFRS 7.33 b Disclosure		
Description of changes in exposure to risk	text	IFRS 7.33 C Disclosure		
Description of changes in objectives, policies and processes for managing risk  Description of changes in methods used to measure risk	text	IFRS 7.33 c <sub>Disclosure</sub>		
Summary quantitative data about entity's exposure to risk [text block]	text block	IFRS 7.34 a Disclosure		
Description of concentrations of risk	text	IFRS 7.34 c Disclosure		
Description of how management determines concentrations	text	IFRS 7.88 a Disclosure		
Description of shared characteristic for concentration  Risk exposure associated with instruments sharing characteristic	text X <sub>instant</sub>	IFRS 7.B8 b Disclosure IFRS 7.B8 c Disclosure		
Additional information about entity exposure to risk	text	IFRS 7.35 Disclosure		
Sensitivity analysis for types of market risk [text block]	text block	IFRS 7.40 a Disclosure		
Disclosure of credit risk [text block]  Description of cross-reference to disclosures about credit risk presented outside financial statements	text block text	IFRS 7 - Credit risk <sub>Disclosure</sub> , IAS 1.10 e <sub>Common practice</sub> IFRS 7.35C <sub>Disclosure</sub>		
Explanation of credit risk management practices and how they relate to recognition and measurement of	text block	IFRS 7.35F Disclosure		
expected credit losses [text block] Information on how entity determined whether credit risk of financial instruments has increased significantly				
Information on how entity determined whether credit risk of financial instruments has increased significantly since initial recognition	text	IFRS 7.35F a Disclosure		
Information about entity's definitions of default	text	IFRS 7.35F b Disclosure		
Information on how instruments were grouped if expected credit losses were measured on collective basis	text	IFRS 7.35F c <sub>Disclosure</sub>		
Information on how entity determined that financial assets are credit-impaired financial assets	text	IFRS 7.35F d <sub>Disclosure</sub>		
Information on entity's write-off policy	text	IFRS 7.35F e Disclosure		
Information on how requirements for modification of contractual cash flows of financial assets have been applied	text	IFRS 7.35F f Disclosure		
Explanation of inputs, assumptions and estimation techniques used to apply impairment requirements [text	text block	IFRS 7.35G Disclosure		
block]  Description of basis of inputs and assumptions and estimation techniques used to measure 12-month and				
lifetime expected credit losses	text	IFRS 7.35G a (i) Disclosure		
Description of basis of inputs and assumptions and estimation techniques used to determine whether credi risk of financial instruments have increased significantly since initial recognition	text	IFRS 7.35G a (ii) Disclosure		
Description of basis of inputs and assumptions and estimation techniques used to determine whether	text	IFRS 7.35G a (iii) Disclosure		
financial asset is credit-impaired financial asset  Description of how forward-looking information has been incorporated into determination of expected credit				
IOSSES	text	IFRS 7.35G b Disclosure		
Description of changes in estimation techniques or significant assumptions made when applying impairment requirements and reasons for those changes	text	IFRS 7.35G c Disclosure		
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying	text block	IFRS 7.35I Disclosure, IFRS 7.35H Disclosure		
amount for financial instruments [text block]  Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying				
amount for financial instruments [abstract]				
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [table]	table	IFRS 7.35H Disclosure, IFRS 7.35I Disclosure		
Classes of financial instruments [axis]	axis	IFRS 7.35K Disclosure, IFRS 7.35M Disclosure,		
		IFRS 7.35H Disclosure, IFRS 7.36 Disclosure IFRS 7.36 Disclosure, IFRS 7.35K Disclosure,		
Financial instruments, class [member]	member [default]	IFRS 7.35M Disclosure, IFRS 7.35H Disclosure		
Loan commitments [member]	member	IFRS 7.35M Disclosure, IFRS 7.B8E Disclosure		
Financial guarantee contracts [member]	member	IFRS 7.88E Disclosure, IFRS 7.35M Disclosure		
Trade receivables [member]	member	IFRS 7.35N Example, IFRS 7.35H b (iii) Disclosure, IAS 1.112 c Common practice, IFRS 7.35M b (iii) Disclosure		
Contract assets (mombas)	momber	IFRS 7.35H b (iii) Disclosure, IFRS 7.35N Example,		
Contract assets [member]	member	IFRS 7.35M b (iii) Disclosure		
Lease receivables [member]	member	IFRS 7.35N Example, IFRS 7.35M b (iii) Disclosure, IFRS 7.35H b (iii) Disclosure		
		IFRS 7.35H b (III) Disclosure IFRS 7.IG20B Example, IFRS 7.6 Example,		
Mortgages [member]	member	IFRS 7.IG40B Example		
Loans to consumers [member]	member	IFRS 7.IG40B Example, IFRS 7.IG20C Example,		
· ,		IFRS 7.6 Example IFRS 7.1G20C Example, IFRS 7.6 Example,		
Loans to corporate entities [member]	member	IAS 1.112 C Common practice		
Loans to government [member]	member	IAS 1.112 c Common practice		
Type of measurement of expected credit losses [axis]	axis member	IFRS 7.35H Disclosure, IFRS 7.35M Disclosure		
Type of measurement of expected credit losses [member]	[default]	IFRS 7.35M Disclosure, IFRS 7.35H Disclosure		
12-month expected credit losses [member]	member	IFRS 7.35M a Disclosure IFRS 7.35M a Disclosure		
Lifetime expected credit losses [member]	member	IFRS 7.35M b <sub>Disclosure</sub> , IFRS 7.35H b <sub>Disclosure</sub> IFRS 7.1G20B <sub>Example</sub> , IFRS 7.35H <sub>Example</sub> ,		
Method of assessment of expected credit losses [axis]	axis	IFRS 7.35I Example		
Method of assessment of expected credit losses [member]	member	IFRS 7.35I Example, IFRS 7.35H Example,		
	[default]	IFRS 7.IG20B Example IFRS 7.IG20B Example, IFRS 7.35H Example,		
Expected credit losses individually assessed [member]	member	IFRS 7.35I Example IFRS 7.35H Example		
Expected credit losses collectively assessed [member]	member	IFRS 7.IG20B Example, IFRS 7.35H Example,		
		IFRS 7.35I Example		
Credit impairment of financial instruments [axis]	axis member	IFRS 7.35H Disclosure, IFRS 7.35M Disclosure		
Credit impairment of financial instruments [member]	[default]	IFRS 7.35H Disclosure, IFRS 7.35M Disclosure		
Financial instruments not credit-impaired [member]	member member	IFRS 7.35H Disclosure, IFRS 7.35M Disclosure IFRS 7.35H Disclosure, IFRS 7.35M Disclosure		
Financial instruments credit impaired [member]	member	IFRS 7.35M c Disclosure, IFRS 7.35M C Disclosure		
Financial instruments credit-impaired [member] Financial instruments purchased or originated credit-impaired [member]		IFRS 7.35H b (ii) Disclosure, IFRS 7.35M b (ii) Disclosure		
	member			
Financial instruments purchased or originated credit-impaired [member]	member	IFRS 3.B67 d <sub>Disclosure</sub> , IAS 40.79 d <sub>Disclosure</sub> ,		
Financial instruments purchased or originated credit-impaired [member]	member	IFRS 7.35H Disclosure, IAS 40.79 C Disclosure,		
Financial instruments purchased or originated credit-impaired [member]				
Financial instruments purchased or originated credit-impaired [member] Financial instruments credit-impaired after purchase or origination [member]	member	IFRS 7.35H Disclosure, IAS 40.79 c Disclosure, IFRS 7.35I Disclosure, IAS 38.118 e Disclosure, IAS 38.118 c Disclosure, IAS 40.76 Disclosure, IAS 40.76 Disclosure, IAS 40.76 Disclosure, IAS 40.76 Disclosure, IAS 40.78 e Disclosure, IAS 40.79 e Di		
Financial instruments purchased or originated credit-impaired [member] Financial instruments credit-impaired after purchase or origination [member]  Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying		IFRS 7.35H <sub>Disclosure</sub> , IAS 40.79 c <sub>Disclosure</sub> , IFRS 7.35I <sub>Disclosure</sub> , IAS 38.118 c <sub>Disclosure</sub> , IAS 40.76 <sub>Disclosure</sub> , IAS 40.76 <sub>Disclosure</sub> ,		

			Additional AU Reference	
Label	Туре	IFRS reference	Additional AU Reference to IFRS elements	AU Reference
		IAS 16.73 e <sub>Disclosure</sub> , IAS 40.79 d <sub>Disclosure</sub> , IFRS 7.3 51 <sub>Disclosure</sub> , IAS 38.118 e <sub>Disclosure</sub> ,		
Carrying amount [member]	member	IFRS 7.35H Disclosure, IAS 41.50 Disclosure,		
Can ying anitount (member)	[default]	IFRS 3.B67 d $_{\rm Disclosure}$ , IAS 40.76 $_{\rm Disclosure}$ , Expiry date 2023-01-01 IFRS 7.IG29 a $_{\rm Example}$ , Expiry date		
		2023-01-01 IFRS 7.37 b Example		
		IAS 16.73 d <sub>Disclosure</sub> ,		
		IFRS 7.35N <sub>Example</sub> , IFRS 3.B67 d <sub>Disclosure</sub> , IAS 40.79 c <sub>Disclosure</sub> , IFRS 7.35I <sub>Disclosure</sub> ,		
Gross carrying amount [member]	member	IAS 38.118 c Disclosure, IAS 41.54 f Disclosure,		
		IFRS 7.35M <sub>Disclosure</sub> , Expiry date 2023-01- 01 IFRS 7.37 b <sub>Common practice</sub> , Expiry date 2023-01-		
		01 IFRS 7.IG29 Common practice		
		IFRS 7.35N Example, IAS 16.73 d Common practice, IFRS 7.35H pisclosure, IAS 41.54 f Common practice,		
Accumulated impairment [member]	member	IFRS 3.B67 d Disclosure, IAS 40.79 C Common practice,		
Accumulated impairment [member]	member	IAS 38.118 c Common practice, Expiry date 2023-01- 01 IFRS 7.IG29 b Example, Expiry date 2023-01-		
		01 IFRS 7.37 b Example		
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [line items]	line items			
amount for imanoial instruments (interterns)		IFRS 7.35H Disclosure, IFRS 7.25 Disclosure,		
Financial assets at beginning of period	X instant, debit	IFRS 7.35M Disclosure, IFRS 7.35I Disclosure, IFRS 7.35N Example		
Increase (decrease) in financial assets [abstract]				
Increase (decrease) through transfers, financial assets	X <sub>duration, debit</sub>	IFRS 7.35H <sub>Example</sub> , IFRS 7.35I d <sub>Example</sub> , IFRS 7.IG20B <sub>Example</sub>		
Decrease through derecognition, financial assets	(X) duration, credit	IFRS 7.IG20B Example, IFRS 7.35H Example,		
Decrease arrough derecognition, interior assets		IFRS 7.35I c Example		
Increase through origination or purchase, financial assets	X <sub>duration, debit</sub>	IFRS 7.1G20B Example, IFRS 7.35H Example, IFRS 7.35I a Example		
Decrease through write-off, financial assets	(X) duration, credit	IFRS 7.35I c Example, IFRS 7.IG20B Example,		
Increase (decrease) through changes in models or risk parameters, financial assets	X duration, debit	IFRS 7.35H Example IFRS 7.1G20B Example IFRS 7.35H Example		
Increase (decrease) through modification of contractual cash flows, financial assets	X duration, debit	IFRS 7.351 b Example		
Increase (decrease) through foreign exchange and other movements, financial assets [abstract] Increase (decrease) through foreign exchange, financial assets	X duration, debit	IFRS 7.35H Example, IFRS 7.IG20B Example		
		IFRS 7.IG20B Example, IFRS 7.35H Example,		
Increase (decrease) through other movements, financial assets	X <sub>duration, debit</sub>	IFRS 7.35I Example		
Total increase (decrease) through foreign exchange and other movements, financial assets  Total increase (decrease) in financial assets	X duration, debit	IFRS 7.35H Example, IFRS 7.IG20B Example IFRS 7.35H Disclosure, IFRS 7.35I Disclosure		
		IFRS 7.35H Disclosure, IFRS 7.25 Disclosure,		
Financial assets at end of period	X instant, debit	IFRS 7.35M Disclosure, IFRS 7.35I Disclosure, IFRS 7.35N Example		
Exposure to credit risk on loan commitments and financial guarantee contracts at beginning of	v	IFRS 7.35M Disclosure, IFRS 7.35I Disclosure,		
period	X instant, credit	IFRS 7.35H Disclosure		
Increase (decrease) in exposure to credit risk on loan commitments and financial guarantee contracts [abstract]				
Increase (decrease) through transfers, exposure to credit risk on loan commitments and	X duration, credit	IFRS 7.IG20B Example, IFRS 7.35H Example,		
financial guarantee contracts  Decrease through derecognition, exposure to credit risk on loan commitments and financial		IFRS 7.35I d <sub>Example</sub> IFRS 7.IG20B <sub>Example</sub> , IFRS 7.35H <sub>Example</sub> ,		
guarantee contracts	(X) duration, debit	IFRS 7.35I c Example		
Increase through origination or purchase, exposure to credit risk on loan commitments and financial guarantee contracts	X <sub>duration, credit</sub>	IFRS 7.IG20B Example, IFRS 7.35H Example, IFRS 7.35I a Example		
Increase (decrease) through changes in models or risk parameters, exposure to credit risk on	X <sub>duration, credit</sub>	IFRS 7.35H Example, IFRS 7.IG20B Example		
loan commitments and financial guarantee contracts Increase (decrease) through modification of contractual cash flows, exposure to credit risk on				
loan commitments and financial guarantee contracts	X <sub>duration, credit</sub>	IFRS 7.35I b Example		
Increase (decrease) through foreign exchange and other movements, exposure to credit risk on loan commitments and financial guarantee contracts [abstract]				
Increase (decrease) through foreign exchange, exposure to credit risk on loan commitments and financial guarantee contracts	X <sub>duration, credit</sub>	IFRS 7.35H <sub>Example</sub> , IFRS 7.IG20B <sub>Example</sub>		
Increase (decrease) through other movements, exposure to credit risk on loan commitments	X <sub>duration, credit</sub>	IFRS 7.35I Example, IFRS 7.35H Example,		
and financial guarantee contracts  Total increase (decrease) through foreign exchange and other movements, exposure to		IFRS 7.IG20B Example		
credit risk on loan commitments and financial guarantee contracts	X <sub>duration, credit</sub>	IFRS 7.IG20B Example, IFRS 7.35H Example		
Total increase (decrease) in exposure to credit risk on loan commitments and financial guarantee contracts	X <sub>duration, credit</sub>	IFRS 7.35H Disclosure, IFRS 7.35I Disclosure		
Exposure to credit risk on loan commitments and financial guarantee contracts at end of period	X instant, credit	IFRS 7.35M Disclosure, IFRS 7.35I Disclosure,		
Undiscounted expected credit losses at initial recognition on purchased or originated credit-		IFRS 7.35H Disclosure		
impaired financial assets initially recognised	X <sub>duration, credit</sub>	IFRS 7.35H C Disclosure		
Explanation of reasons for changes in loss allowance for financial instruments  Explanation of how significant changes in gross carrying amount of financial instruments	text	IFRS 7.351 Disclosure		
contributed to changes in loss allowance  Financial assets with contractual cash flows modified during reporting period while loss allowance measured				
at lifetime expected credit losses, amortised cost before modification	X <sub>duration, debit</sub>	IFRS 7.35J a Disclosure		
Financial assets with contractual cash flows modified during reporting period while loss allowance measured at lifetime expected credit losses, modification gain (loss)	X <sub>duration, credit</sub>	IFRS 7.35J a <sub>Disclosure</sub>		
Financial assets with modified contractual cash flows while loss allowance measured at lifetime expected credit losses for which loss allowance changed during reporting period to 12-month expected credit losses,	X instant, debit	IFRS 7.35J b Disclosure		
gross carrying amount Financial assets written off during reporting period and still subject to enforcement activity, contractual amoun				
oustanding	X instant, debit	IFRS 7.35L Disclosure		
Information about groups or portfolios of financial instruments with particular features that could affect large portion of that group	text	IFRS 7.B8H Disclosure		
Disclosure of credit risk exposure [text block]	text block	IFRS 7.35M Disclosure		
Disclosure of credit risk exposure [abstract]  Disclosure of credit risk exposure [table]	table	IFRS 7.35M pisclosure		
, and a second property of the second propert		IFRS 7.IG20C Example, IFRS 7.35M Example, , Expiry		
External credit grades [axis]	axis	date 2023-01-01 IFRS 7.IG24 a Example, Expiry date 2023-01-01 IFRS 7.36 c Example, Expiry date 2023-		
		01-01 IFRS 4.39G a <sub>Disclosure</sub>		
		IFRS 7.35M Example, IFRS 7.IG20C Example, Expiry		
Entity's total for external credit grades [member]	member [default]	date 2023-01-01 IFRS 7.36 c Example, Expiry date 2023-01-01 IFRS 4.39G a Disclosure, Expiry date		
		2023-01-01 IFRS 7.IG24 a Example		
		IFRS 7.IG20C Example, IFRS 7.35M Example, Expiry		
External credit grades [member]	member	date 2023-01-01 IFRS 7.36 c Example, Expiry date 2023-01-01 IFRS 4.39G a Disclosure, Expiry date		
		2023-01-01 IFRS 7.IG24 a Example		
		IFRS 7.IG20C $_{\rm Example}$ , IFRS 7.35M $_{\rm Example}$ , , Expiry date 2023-01-01 IFRS 7.IG25 b $_{\rm Example}$ , Expiry date		
Internal credit grades [axis]	axis	2023-01-01 IFRS 4.39G a Disclosure, Expiry date		
		2023-01-01 IFRS 7.36 c Example		
	member	IFRS 7.35M Example, IFRS 7.IG20C Example, , Expiry date 2023-01-01 IFRS 7.36 c Example, Expiry date		
Entity's total for internal credit grades [member]	[default]	2023-01-01 IFRS 7.IG25 b Example, Expiry date 2023-		
		01-01 IFRS 4.39G a Disclosure		
		IFRS 7.35M <sub>Example</sub> , IFRS 7.IG20C <sub>Example</sub> , , Expiry date 2023-01-01 IFRS 7.36 c <sub>Example</sub> , Expiry date		
Internal credit grades [member]	member	2023-01-01 IFRS 7.IG25 b Example, Expiry date 2023-		
Probability of default [axis]	ovio	01-01 IFRS 4.39G a Disclosure IFRS 7.35M Example, IFRS 7.IG20C Example		
FIGURATION OF DETAUT TAXIST	axis	IFRS 7.35M Example, IFRS 7.IG20C Example		

Label	Туре	IFRS reference	Additional AU Reference	AU Reference
Entity's total for probability of default [member]	member	IFRS 7.IG20C Example, IFRS 7.35M Example	to IFRS elements	
Probability of default [member]	[default] member	IFRS 7.35M Example, IFRS 7.IG20C Example		
Classes of financial instruments [axis]	axis	IFRS 7.35K Disclosure, IFRS 7.35M Disclosure, IFRS 7.35H Disclosure, IFRS 7.36 Disclosure		
Financial instruments, class [member]	member	IFRS 7.36 Disclosure, IFRS 7.35K Disclosure,		
Loan commitments [member]	[default] member	IFRS 7.35M Disclosure, IFRS 7.35H Disclosure IFRS 7.35M Disclosure, IFRS 7.88E Disclosure		
Financial guarantee contracts [member]	member	IFRS 7.B8E Disclosure, IFRS 7.35M Disclosure		
Trade receivables [member]	member	IFRS 7.35N Example, IFRS 7.35H b (iii) Disclosure, IAS 1.112 c Common practice, IFRS 7.35M b (iii) Disclosure		
Contract assets [member]	member	IFRS 7.35H b (iii) Disclosure, IFRS 7.35N Example, IFRS 7.35M b (iii) Disclosure		
toward that and the		IFRS 7.35M b (iii) Disclosure IFRS 7.35N Example, IFRS 7.35M b (iii) Disclosure,		
Lease receivables [member]	member	IFRS 7.35H b (iii) Disclosure IFRS 7.IG20B Example, IFRS 7.6 Example,		
Mortgages [member]	member	IFRS 7.IG40B Example		
Loans to consumers [member]	member	IFRS 7.IG40B <sub>Example</sub> , IFRS 7.IG20C <sub>Example</sub> , IFRS 7.6 <sub>Example</sub>		
Loans to corporate entities [member]	member	IFRS 7.IG20C Example, IFRS 7.6 Example,		
Loans to government [member]	member	IAS 1.112 C Common practice IAS 1.112 C Common practice		
Type of measurement of expected credit losses [axis]	axis	IFRS 7.35H Disclosure, IFRS 7.35M Disclosure		
Type of measurement of expected credit losses [member]	member [default]	IFRS 7.35M Disclosure, IFRS 7.35H Disclosure		
12-month expected credit losses [member]  Lifetime expected credit losses [member]	member member	IFRS 7.35H a <sub>Disclosure</sub> , IFRS 7.35M a <sub>Disclosure</sub> IFRS 7.35M b <sub>Disclosure</sub> , IFRS 7.35H b <sub>Disclosure</sub>		
Method of assessment of expected credit losses [axis]	axis	IFRS 7.IG20B Example, IFRS 7.35H Example,		
	member	IFRS 7.35I Example IFRS 7.35H Ex		
Method of assessment of expected credit losses [member]	[default]	IFRS 7.IG20B Example		
Expected credit losses individually assessed [member]	member	IFRS 7.IG20B Example, IFRS 7.35H Example, IFRS 7.35I Example		
Expected credit losses collectively assessed [member]	member	IFRS 7.IG20B Example, IFRS 7.35H Example,		
Credit impairment of financial instruments [axis]	axis	IFRS 7.35I Example IFRS 7.35H Disclosure, IFRS 7.35M Disclosure		
Credit impairment of financial instruments [member]	member [default]	IFRS 7.35H Disclosure, IFRS 7.35M Disclosure		
Financial instruments not credit-impaired [member]	member	IFRS 7.35H Disclosure, IFRS 7.35M Disclosure		
Financial instruments credit-impaired [member] Financial instruments purchased or originated credit-impaired [member]	member member	IFRS 7.35H Disclosure, IFRS 7.35M Disclosure IFRS 7.35M C Disclosure, IFRS 7.35H C Disclosure		
Financial instruments credit-impaired after purchase or origination [member]	member	IFRS 7.35H b (ii) Disclosure, IFRS 7.35M b (ii) Disclosure		
		IFRS 3.B67 d <sub>Disclosure</sub> , IAS 40.79 d <sub>Disclosure</sub> , IFRS 7.35H <sub>Disclosure</sub> , IAS 40.79 c <sub>Disclosure</sub> ,		
		IFRS 7.35I Disclosure, IAS 38.118 e Disclosure,		
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	axis	IAS 38.118 c <sub>Disclosure</sub> , IAS 40.76 <sub>Disclosure</sub> , IAS 41.50 <sub>Disclosure</sub> , IAS 16.73 e <sub>Disclosure</sub> ,		
		IAS 41.54 f Disclosure, IAS 16.73 d Disclosure, Expiry date 2023-01-01 IFRS 7.IG29 Common practice, Expiry		
		date 2023-01-01 IFRS 7.1G29 Common practice, Expiry date 2023-01-01 IFRS 7.37 b Common practice		
		IAS 16.73 e Disclosure, IAS 40.79 d Disclosure, IFRS 7.3		
	member	51 <sub>Disclosure</sub> , IAS 38.118 e <sub>Disclosure</sub> , IFRS 7.35H <sub>Disclosure</sub> , IAS 41.50 <sub>Disclosure</sub> ,		
Carrying amount [member]	[default]	IFRS 3.B67 d Disclosure, IAS 40.76 Disclosure, Expiry		
		date 2023-01-01 IFRS 7.IG29 a $_{\rm Example}$ , Expiry date 2023-01-01 IFRS 7.37 b $_{\rm Example}$		
		IAS 16.73 d <sub>Disclosure</sub> ,		
		IFRS 7.35N <sub>Example</sub> , IFRS 3.B67 d <sub>Disclosure</sub> , IAS 40.79 c <sub>Disclosure</sub> , IFRS 7.35I <sub>Disclosure</sub> ,		
Gross carrying amount [member]	member	IAS 38.118 c Disclosure, IAS 41.54 f Disclosure,		
		IFRS 7.35M <sub>Disclosure</sub> , Expiry date 2023-01- 01 IFRS 7.37 b <sub>Common practice</sub> , Expiry date 2023-01-		
		01 IFRS 7.IG29 Common practice		
		IFRS 7.35N Example, IAS 16.73 d Common practice, IFRS 7.35H Disclosure, IAS 41.54 f Common practice,		
Accumulated impairment [member]	member	IFRS 3.B67 d Disclosure, IAS 40.79 c Common practice,		
		IAS 38.118 c <sub>Common practice</sub> , Expiry date 2023-01- 01 IFRS 7.IG29 b <sub>Example</sub> , Expiry date 2023-01-		
Disclosure of credit risk exposure [line items]	line items	01 IFRS 7.37 b Example		
	line items	IFRS 7.35H Disclosure, IFRS 7.25 Disclosure,		
Financial assets	X instant, debit	IFRS 7.35M <sub>Disclosure</sub> , IFRS 7.35I <sub>Disclosure</sub> , IFRS 7.35N <sub>Example</sub>		
Exposure to credit risk on loan commitments and financial guarantee contracts	X instant, credit	IFRS 7.35M Disclosure, IFRS 7.35I Disclosure,		
Disclosure of provision matrix (text block)	text block	IFRS 7.35H Disclosure IFRS 7.35N Example		
Disclosure of provision matrix [abstract]				
Disclosure of provision matrix [table]	table	IFRS 7.35N Example IFRS 7.35K Disclosure, IFRS 7.35M Disclosure,		
Classes of financial instruments [axis]	axis	IFRS 7.35H Disclosure, IFRS 7.36 Disclosure		
Financial instruments, class [member]	member [default]	IFRS 7.36 Disclosure, IFRS 7.35K Disclosure, IFRS 7.35M Disclosure, IFRS 7.35H Disclosure		
Loan commitments [member]	member	IFRS 7.35M Disclosure, IFRS 7.B8E Disclosure		
Financial guarantee contracts [member]  Trade receivables [member]	member member	IFRS 7.88E Disclosure, IFRS 7.35M Disclosure IFRS 7.35N Example, IFRS 7.35H b (iii) Disclosure,		
· ·		IAS 1.112 c <sub>Common practice</sub> , IFRS 7.35M b (iii) <sub>Disclosure</sub> IFRS 7.35H b (iii) <sub>Disclosure</sub> , IFRS 7.35N <sub>Example</sub> ,		
Contract assets [member]	member	IFRS 7.35M b (iii) Disclosure		
Lease receivables [member]	member	IFRS 7.35N Example, IFRS 7.35M b (iii) Disclosure, IFRS 7.35H b (iii) Disclosure		
Mortgages [member]	member	IFRS 7.IG20B Example, IFRS 7.6 Example,		
		IFRS 7.IG40B Example IFRS 7.IG20C Example,		
Loans to consumers [member]	member	IFRS 7.6 Example		
Loans to corporate entities [member]	member	IFRS 7.IG20C <sub>Example</sub> , IFRS 7.6 <sub>Example</sub> , IAS 1.112 c <sub>Common practice</sub>		
Loans to government [member]	member	IAS 1.112 c Common practice		
Past due status [axis]	axis	IFRS 7.35N Example, Expiry date 2023-01- 01 IFRS 7.37 Common practice		
Past due status [member]	member [default]	IFRS 7.35N Example, Expiry date 2023-01- 01 IFRS 7.37 Common practice		
Current [member]	member	IFRS 7.IG20D Example, IFRS 7.35N Example, Expiry		
Current (member)	member	date 2023-01-01 IFRS 7.37 Common practice		
Later than one month and not later than two months [member]	member	IAS 1.112 c Common practice, IFRS 7.35N Example, IFRS 7.IG20D Example, Expiry date 2023-01-		
		01 IFRS 7.37 Common practice IFRS 7.35N Example, IAS 1.112 C Common practice,		
Later than two months and not later than three months [member]	member	IFRS 7.IG20D Example, , Expiry date 2023-01-		
		01 IFRS 7.37 Common practice		

need.	Turn	IFDCfo	Additional AU Reference	All Deference
Later than three months (momber)	Type	IFRS 7.35N Example, IFRS 7.IG20D Example, Expiry	to IFRS elements	AU Reference
Later than three months [member]  Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	member axis	date 2023-01-01 IFRS 7.37 common practice IFRS 3.867 of backboure. IAS 40.79 of backboure. IFRS 7.351 backboure. IAS 40.79 of backboure. IFRS 7.351 backboure. IAS 38.118 of backboure. IAS 38.118 of backboure. IAS 40.76 backboure. IAS 40.76 backboure. IAS 41.50 placeboure. IAS 40.76 backboure. IAS 41.54 f backboure. IAS 16.73 of backboure. IAS 41.54 f backboure. IAS 16.73 of backboure. Expiry date 2023-01-01 IFRS 7.362 common practice. Expiry date 2023-01-01 IFRS 7.37 b common practice.		
Carrying amount [member]	member [default]	IAS 16.73 e Disclosure: IAS 40.79 d Disclosure; IFRS 7.3 51 Disclosure; IAS 38.118 e Disclosure; IFRS 7.35H Disclosure: IAS 41.50 Disclosure; IFRS 3.867 d Disclosure: IAS 41.50 Disclosure; IFRS 3.867 d Disclosure: IAS 40.76 Disclosure; Expiry date 2023-01-01 IFRS 7.IG29 a Example; Expiry date 2023-01-01 IFRS 7.37 b Example		
Gross carrying amount [member]	member	IAS 16.73 d Disclosure* IFRS 7.35N Example, IFRS 3.867 d Disclosure* IAS 40.79 c Disclosure* IFRS 7.35I Disclosure* IAS 38.118 c Disclosure*, IAS 41.54 f Disclosure* IFRS 7.35M Disclosure*, IExpiry date 2023-01- 01 IFRS 7.37 b Common practice. Expiry date 2023-01- 01 IFRS 7.1G29 Common practice		
Accumulated impairment [member]	member	IFRS 7.35N Example: IAS 16.73 d Common practice IFRS 7.35H Disclosure: IAS 41.54 f Common practice IFRS 3.867 d Disclosure: IAS 40.79 c Common practice IAS 38.118 c Common practice: Expiry date 2023-01- 01 IFRS 7.1629 b Example: Expiry date 2023-01- 01 IFRS 7.37 b Example		
Disclosure of provision matrix [line items]	line items	IEDS 7 25H IEDS 7 25		
Financial assets	X instant, debit	IFRS 7.35H Disclosure, IFRS 7.25 Disclosure, IFRS 7.35M Disclosure, IFRS 7.35I Disclosure, IFRS 7.35N Example		
Expected credit loss rate	X.XX instant	IFRS 7.IG20D Example, IFRS 7.35N Example		
Disclosure of financial assets that are either past due or impaired [text block]  Disclosure of financial assets that are either past due or impaired [abstract]	text block	Expiry date 2023-01-01 IFRS 7.37 Disclosure		
Disclosure of financial assets that are either past due or impaired [table]	table	Expiry date 2023-01-01 IFRS 7.37 Disclosure		
Classes of financial assets [axis]	axis	Effective on first application of IFRS 9 1FRS 4.39L b Disclosure IFRS 9.7.2.34 Disclosure IFRS 7.6 Disclosure, Effective 2023-01-01 IFRS 9.7.2.42 Disclosure, Effective 2023-01-01 IFRS 17.032 Disclosure		
Financial assets, class [member]	member [default]	IFRS 7.6 bisclosure: IFRS 7.421 Disclosure: Effective on first application of IFRS 9.1818 4.391 b Disclosure: Effective 2023-01-01 IFRS 17.022 pisclosure: Effective 2023-01-01 IFRS 9.7.2.42 Disclosure: Effective 2		
Financial assets at amortised cost, class [member]	member	IFRS 7.B2 a Disclosure		
Mortgages [member]	member	IFRS 7.IG20B Example, IFRS 7.6 Example, IFRS 7.IG40B Example		
Loans to consumers [member]	member	IFRS 7.IG40B Example, IFRS 7.IG20C Example, IFRS 7.6 Example		
Loans to corporate entities [member]	member	IFRS 7.IG20C Example, IFRS 7.6 Example,		
Loans to government [member]	member	IAS 1.112 C Common practice		
Trade receivables [member]	member	IFRS 7.35N Example, IFRS 7.35H b (iii) Disclosure, IAS 1.112 c Common practice, IFRS 7.35M b (iii) Disclosure		
Financial assets at fair value, class [member]	member	IFRS 7.B2 a Disclosure		
Trading securities [member]	member	IFRS 7.IG40B Example, IFRS 7.6 Example IFRS 13.94 Example, IFRS 13.IE60 Example,		
Derivatives [member] Option contract [member]	member	IFRS 7.IG40B Example, IFRS 7.6 Example IAS 1.112 C Common practice		
Futures contract [member]	member member	IAS 1.112 c Common practice		
Swap contract [member] Currency swap contract [member]	member	IAS 1.112 C Common practice		
Interest rate swap contract [member]	member member	IAS 1.112 c Common practice		
Forward contract [member]	member	IAS 1.112 c Common practice		
Equity investments [member] Financial assets outside scope of IFRS 7, class [member]	member member	IFRS 7.6 Example, IFRS 7.IG40B Example IFRS 7.B2 b Disclosure		
Impairment of financial assets [axis]	axis	Expiry date 2023-01-01 IFRS 7.37 Disclosure		
Entity's total for impairment of financial assets [member]	member [default]	Expiry date 2023-01-01 IFRS 7.37 Disclosure		
Financial assets neither past due nor impaired [member] Financial assets past due but not impaired [member]	member member	Expiry date 2023-01-01 IFRS 7.37 Common practice Expiry date 2023-01-01 IFRS 7.37 a Disclosure		
Financial assets impaired [member]	member	Expiry date 2023-01-01 IFRS 7.37 Common practice		
Financial assets individually assessed for credit losses [member]  Financial assets collectively assessed for credit losses [member]	member member	Expiry date 2023-01-01 IFRS 7.37 b Disclosure Expiry date 2023-01-01 IFRS 7.37 Common practice		
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	axis	IFRS 3.867 d Disclosure. IAS 40.79 d Disclosure. IFRS 7.35H Disclosure. IAS 40.79 c Disclosure. IFRS 7.35D Disclosure. IAS 38.118 e Disclosure. IFRS 7.35D Disclosure. IAS 38.118 e Disclosure. IAS 38.118 c Disclosure. IAS 40.76 Disclosure. IAS 41.50 Disclosure. IAS 16.73 e Disclosure. IAS 41.54 T Disclosure. IAS 16.73 d Disclosure. Expiry date 2023-01-01 IFRS 7.1629 Common practice. Expiry date 2023-01-01 IFRS 7.37 b Common practice.		
Carrying amount [member]	member [default]	IAS 16.73 e Disclosure: IAS 40.79 d Disclosure; IFRS 7.3 51 Disclosure: IAS 38.118 e Disclosure: IAS 38.118 e Disclosure: IFRS 7.35H Disclosure: IAS 41.50 Disclosure: IFRS 3.867 d Disclosure: IAS 40.76 Disclosure: Expiry date 2023-01-01 IFRS 7.3629 a Example: Expiry date 2023-01-01 IFRS 7.37 b Example:		
Gross carrying amount [member]	member	IAS 16.73 d Disclosure IFRS 7.35N Example: FIFRS 3.867 d Disclosure IAS 40.79 o Posicolaure: IFRS 7.35I Disclosure IAS 38.118 c Disclosure: IAS 41.54 f Disclosure IFRS 7.35M Disclosure: A Stript date 2023-01- 01 IFRS 7.37 b Common practice: Expirty date 2023-01- 01 IFRS 7.IG29 Common practice		
Accumulated impairment [member]	member	IFRS 7.35N Example: IAS 16.73 d Common practice: IFRS 7.35H Disclosure: IAS 41.54 f Common practice: IFRS 3.867 d Disclosure: IAS 40.79 c Common practice: IAS 38.118 c Common practice: Expirty date 2023-01- 01 IFRS 7.37 b Example: Expirty date 2023-01- 01 IFRS 7.35 N Example: Expirty date 2023-01-		
Past due status [axis]	axis	IFRS 7.35N <sub>Example</sub> , Expiry date 2023-01- 01 IFRS 7.37 <sub>Common practice</sub>		
Past due status [member]	member [default]	IFRS 7.35N Example, Expiry date 2023-01- 01 IFRS 7.37 Common practice		
	[uciduit]	OT IF TO 7.07 Common practice		

			Additional AU Reference	
Label	Туре	IFRS reference	to IFRS elements	AU Reference
Current [member]	member	IFRS 7.IG20D Example, IFRS 7.35N Example, Expiry date 2023-01-01 IFRS 7.37 Common practice		
		IAS 1.112 c Common practice, IFRS 7.35N Example,		
Later than one month and not later than two months [member]	member	IFRS 7.IG20D Example, Expiry date 2023-01-		
		01 IFRS 7.37 Common practice		
Later than two months and not later than three months [member]	member	IFRS 7.35N Example, IAS 1.112 c Common practice, IFRS 7.IG20D Example, , Expiry date 2023-01-		
		01 IFRS 7.37 Common practice		
Later than three months [member]	member	IFRS 7.35N Example, IFRS 7.IG20D Example, Expiry date 2023-01-01 IFRS 7.37 Common practice		
Disclosure of financial assets that are either past due or impaired [line items]	line items	date 2023-01-01 if 113 7.37 Common practice		
	,	IFRS 7.35H Disclosure, IFRS 7.25 Disclosure,		
Financial assets	X instant, debit	IFRS 7.35M Disclosure, IFRS 7.35I Disclosure, IFRS 7.35N Example		
Analysis of age of financial assets that are past due but not impaired [text block]	text block	Expiry date 2023-01-01 IFRS 7.37 a Disclosure		
Analysis of financial assets that are individually determined to be impaired [text block]	text block	Expiry date 2023-01-01 IFRS 7.37 b Disclosure		
Description of collateral held and other credit enhancements, financial assets that are individually determined to be impaired	text	Expiry date 2023-01-01 IFRS 7.37 b Example, Expiry date 2023-01-01 IFRS 7.IG29 c Example		
Financial assets that are individually determined to be impaired, fair value of collateral held and	V	expiry date 2023-01- 01 IFRS 7.IG29 c Example, Expiry date 2023-01-		
other credit enhancements	X instant, debit	01 IFRS 7 37 h _		
Description of nature of assets obtained by taking possession of collateral or calling on other credit enhancements	text	IFRS 7.38 a Disclosure		
Assets obtained by taking possession of collateral or calling on other credit enhancements	X instant, debit	IFRS 7.38 a <sub>Disclosure</sub>		
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 <sub>Disclosure</sub>		
Disclosure of maturity analysis for non-derivative financial liabilities [text block]	text block	IFRS 7.39 a <sub>Disclosure</sub>		
Disclosure of maturity analysis for non-derivative financial liabilities [abstract]  Disclosure of maturity analysis for non-derivative financial liabilities [table]	table	IFRS 7.39 a Disclosure		
Disclosure of maturity analysis for non-derivative infancial habilities [table]	lable	IFRS 16.97 Disclosure, IFRS 15.120 b (i) Disclosure,		
		IFRS 7.B11 <sub>Example</sub> , IFRS 7.42E e <sub>Disclosure</sub> ,		
		IAS 1.61 <sub>Disclosure</sub> ,		
Maturity [axis]	axis	IFRS 16.94 Disclosure, IFRS 7.23B a Disclosure, Effective e 2023-01-01 IFRS 17.109A Disclosure, Effective		
		2023-01-		
		01 IFRS 17.132 b Disclosure, IAS 19.147 c Example, Effe ctive 2023-01-01 IFRS 17.109 Disclosure, Effective		
		2023-01-01 IFRS 17.109 Disclosure, Effective		
		IFRS 15.120 b (i) Disclosure,		
		IFRS 16.97 Disclosure, IFRS 16.94 Disclosure, IFRS 7.B1		
	member	1 Example, IFRS 7.23B a Disclosure, IAS 1.61 Disclosure, IFRS 7.B35 Example, Effective 2023-01-		
Aggregated time bands [member]	member [default]	01 IFRS 17.109A Disclosure, Effective 2023-01-		
		01 IFRS 17.132 b Disclosure, IAS 19.147 c Example, Effe		
		ctive 2023-01-01 IFRS 17.120 Disclosure, Effective 2023-01-01 IFRS 17.109 Disclosure		
		IAS 1.61 a Disclosure, IFRS 7.IG31A Example,		
Not later than any year [member]	mambar	IFRS 16.97 Disclosure, IFRS 16.94 Disclosure,		
Not later than one year [member]	member	IFRS 7.B11 Example, Effective 2023-01-		
		01 IFRS 17.132 b Disclosure IAS 1.112 c Common practice, Expiry date 2023-01-		
Not later than three months [member]	member	01 IFRS 7.37 a Example, Expiry date 2023-01-		
		01 IFRS 7.IG28 a Example		
Not later than one month [member]	member	IFRS 7.B35 a Example, IFRS 7.B11 a Example, IFRS 7.IG31A Example		
		IFRS 7.IG31A Example IFRS 7.IG31A Example, IFRS 7.B11 b Example,		
Later than one month and not later than three months [member]	member	IFRS 7.B35 b Example		
Later than three months and not later than one year [member]	member	IFRS 7.B11 c Example		
		IFRS 7.B11 Example, IFRS 7.B35 c Example, IFRS 7.IG31A Example, , Expiry date 2023-01-		
Later than three months and not later than six months [member]	member	01 IFRS 7.IG28 b Example, Expiry date 2023-01-		
		01 IFRS 7.37 a Example		
		IFRS 7.B35 d <sub>Example</sub> , IFRS 7.IG31A <sub>Example</sub> , IFRS 7.B11 <sub>Example</sub> , Expiry date 2023-01-		
Later than six months and not later than one year [member]	member	01 IFRS 7.37 a Example, Expiry date 2023-01-		
		01 IFRS 7.IG28 c Example		
Later than one year (mamber)	mombor	IAS 1.61 b Disclosure, Expiry date 2023-01-		
Later than one year [member]	member	01 IFRS 7.IG28 d <sub>Example</sub> , Expiry date 2023-01- 01 IFRS 7.37 a <sub>Example</sub>		
Later than one year and not later than five years [member]	member	IFRS 7.IG31A Example, IFRS 7.B11 d Example		
Later than one year and not later than three years [member]	member	IFRS 7.IG31A Example, IFRS 7.B11 Example, IFRS 7.B35 e Example		
		IFRS 7.B35 e Example IFRS 7.B11 Example, IFRS 16.97 Disclosure,		
Later than one year and not later than two years [member]	member	IAS 1.112 c Common practice, IFRS 7.IG31A Example,		
Later than one year and not taker than two years [Member]	member	IFRS 16.94 Disclosure, Effective 2023-01-		
		01 IFRS 17.132 b Disclosure IFRS 7.B11 Example, IFRS 16.94 Disclosure,		
Later than two years and not believe than the state of th	mamber	IFRS 16.97 Disclosure, IAS 1.112 C Common practice,		
Later than two years and not later than three years [member]	member	IFRS 7.IG31A Example, Effective 2023-01-		
		01 IFRS 17.132 b Disclosure IFRS 7.B11 Example, IFRS 7.B35 f Example,		
Later than three years and not later than five years [member]	member	IFRS 7.B31 Example, IFRS 7.B351 Example, IFRS 7.IG31A Example		
		IFRS 7.IG31A Example, IFRS 16.94 Disclosure,		
Later than three years and not later than four years [member]	member	IFRS 16.97 Disclosure, IFRS 7.B11 Example, IAS 1.112 C Common practice. Effective 2023-01-		
		01 IFRS 17.132 b Disclosure		
		IFRS 16.94 Disclosure, IFRS 7.IG31A Example,		
Later than four years and not later than five years [member]	member	IAS 1.112 c Common practice. IFRS 7.B11 Example. IFRS 16.97 Disclosure. Effective 2023-01-		
		01 IFRS 17.132 b Disclosure		
		IFRS 16.97 Disclosure, IFRS 7.IG31A Example,		
Later than five years [member]	member	IFRS 16.94 Disclosure,		
		IFRS 7.B35 g <sub>Example</sub> , IFRS 7.B11 <sub>Example</sub> , Effective 2023-01-01 IFRS 17.132 b <sub>Disclosure</sub>		
Later than five years and not later than ten years [member]	member	IFRS 7.IG31A Example, IFRS 7.B11 Example,		
		IAS 1.112 c Common practice		
Later than five years and not later than seven years [member]  Later than seven years and not later than ten years [member]	member member	IFRS 7.IG31A Example, IFRS 7.B11 Example IFRS 7.B11 Example, IFRS 7.IG31A Example		
Later than ten years [member]	member	IFRS 7.IG31A Example, IAS 1.112 C Common practice,		
		IFRS 7.B11 Example		
Later than ten years and not later than fifteen years [member]  Later than fifteen years and not later than twenty years [member]	member member	IFRS 7.IG31A Example, IFRS 7.B11 Example IFRS 7.B11 Example, IFRS 7.IG31A Example		
Later than twenty years and not later than twenty-five years [member]	member	IFRS 7.B11 Example, IFRS 7.IG31A Example		
Disclosure of maturity analysis for non-derivative financial liabilities [line items]	line items			
Non-derivative financial liabilities, undiscounted cash flows  Gross lease liabilities	X instant, credit	IFRS 7.39 a Disclosure IFRS 7.B11D a Example, IFRS 16.58 Disclosure		
Bank borrowings, undiscounted cash flows	X instant, credit	IFRS 7.IG31A Example, IFRS 7.B11D Example		
Trade and other payables, undiscounted cash flows	X instant, credit	IFRS 7.B11D Example, IFRS 7.IG31A Example		
Bonds issued, undiscounted cash flows  Disclosure of maturity analysis for derivative financial liabilities [text block]	X instant, credit text block	IFRS 7.IG31A Example, IFRS 7.B11D Example IFRS 7.39 b Disclosure		
Disclosure of maturity analysis for derivative financial liabilities [abstract]	5.00.0	Discoulie		
Disclosure of maturity analysis for derivative infancial nabilities [abstract]				

Management   Man	Label	Туре	IFRS reference	Additional AU Reference	AU Reference
Manifectured  Appropriate translation (parent)  Appropriate translation (p				to IFRS elements	No hererence
Manip (sec)  Aggregated microsoft (context)  Aggregated micros	Contains interior advisor (abits)		IFRS 16.97 Disclosure, IFRS 15.120 b (i) Disclosure,		
Many protection of the control protection of					
Appropriate the content of the conte			IFRS 16.94 <sub>Disclosure</sub> , IFRS 7.23B a <sub>Disclosure</sub> , Effectiv		
Aguageate an atom planted  Aguageate and aguageate an atom planted  Aguageate an atom planted  Aguageate and aguageate an atom planted  Aguageate and aguageate an atom planted  Aguageate and aguageate an atom planted  Aguageate an atom plan	Maturity [axis]	axis			
Marchan   Marc			01 IFRS 17.132 b Disclosure, IAS 19.147 c Example, Effe		
Aggregated into have premony.					
Appropriate in a band planting of the protein					
Appropriate interview in interv					
According to the part of the	Aggregated time bands [member]		IFRS 7.B35 Example, Effective 2023-01-		
Not the face can part jumbed   100   200		[derault]			
Note that the restrict own appropriated of the company of the comp					
Helitar has been compressed in the protection of					
Not to the form many impressed in the company of th	Not later than one year [member]	member	IFRS 16.97 Disclosure, IFRS 16.94 Disclosure,		
Matter than the mental promotery (promotery)  Austernative and the central promotery (promotery)  Later from the mental and internative (promotery)  Austernative and and of the state of the mental promotery (promotery)  Later from the mental and of the state of the mental promotery (promotery)  Austernative and the state of the mental promotery (promotery)  Later from the mental and of the state of the mental promotery (promotery)  Austernative and the state of the state of the mental promotery (promotery)  Later from the mental and of the state of the mental promotery (promotery)  Later from the mental and the state of the state of the mental promotery (promotery)  Later from the mental and of the state of the					
Milliout ratio on moth intention   Milliout ratio on moth intention or property	Note that the second for the N				
Later than one notes and relater than the most formation (monthed)  Later than the control and relater	Not later than three months [member]	member			
Section   Sect	Not later than one month [member]	member			
Late than two means are not late than one year (nember)  Late than two means are not late than one year (nember)  Late than two means are not late than one year (nember)  Late than it was per and in late than one year (nember)  Late than one year and reliate than two year (nember)  Responsible of the year year (nember)  Responsible of the year year (nember)  Responsible of than one year (nember)  Late than two years and reliate than two years (nember)  Late than two years and reliate than two years (nember)  Late than two years are reliated than two years (nember)  Late than two years are reliated than two years (nember)  Late than two years are reliated than two years (nember)  Late than two years are reliated than two years (nember)  Late than two years are reliated than two years (nember)  Responsible of the years are reliated than two years (nember)  Responsible of the years	Later than one month and not later than three months (momber)	mambar	IFRS 7.IG31A Example, IFRS 7.B11 b Example,		
### 1967 27 January 1967 27 Ja					
Section of the continue and manufacture and manufacture (presenting)   Section   Sec	Edici man unce montris and not fater than one year [member]		IFRS 7.B11 Example, IFRS 7.B35 C Example,		
Section 1.   Sec	Later than three months and not later than six months [member]	member	IFRS 7.IG31A Example, , Expiry date 2023-01-		
Lace than so invotes and not better than early pair (member)  Lace than one year one of lace than then years (member)  Lace than one year and mile than then years (member)  Lace than one year and mile than then years (member)  Lace than one year and mile than then years (member)  Lace than then been years and mile than then years (member)  Lace than then been years and mile than then years (member)  Lace than then been years and mile than then years (member)  Lace than then been years and mile than then years (member)  Lace than then been years and mile than then years (member)  Lace than then been years and mile than then years (member)  Lace than then been years and mile than then years (member)  Lace than then been years and mile than then years (member)  Lace than then been years and mile than then years (member)  Lace than then been years and mile than then years (member)  Lace than then been years and mile than then years (member)  Lace than then been years and mile than then years (member)  Lace than then been years and mile than then years (member)  Lace than then been years and mile than then years (member)  Lace than then been years and mile than then years (member)  Lace than then been years and mile than then years (member)  Lace than then been years and mile than then years (member)  Lace than then years and mile than then years (member)  Lace than then years and mile than then years (member)  Lace than then years growthed with the years (member)  Lace than then years and mile than then years (member)  Lace than then years and mile than then years (member)  Lace than then years and mile than then years (member)  Lace than then years and mile than then years (member)  Lace than then years and mile than then years (member)  Lace than then years and mile than then years (member)  Lace than then years and mile than then years (member)  Lace than then years and mile than then years (member)  Lace than then years and m					
Little that it is not at notice and receive plant promoted of the control of the					
Later than one pair (number)  Later than one pair part and on take than the pass (number)  Later than one pass and not later than the pass (number)  Later than one pass and not later than the pass (number)  Later than one pass and not later than the pass (number)  Later than one pass and not later than the pass (number)  Later than the pass of not later than the pass (number)  Later than the pass of not later than the pass (number)  Later than the pass and not later than the pass (number)  Later than the pass and not later than the pass (number)  Later than the pass and not later than the pass (number)  Later than the pass pass that the pass (number)  Later than the pass pass (number)  Pass (pass (numbe	Later than six months and not later than one year [member]	member	01 IFRS 7.37 a Example, Expiry date 2023-01-		
Later han one peta and relater than the years [member] exception of the peta section o					
Later than two years and not later than two years intended   monther    Later than two years and not later than three years intended   monther    Later than two years and not later than three years intended   monther    Later than two years and not later than three years intended   monther    Later than two years and not later than three years intended   monther    Later than two years and not later than three years intended   monther    Later than two years and not later than three years intended   monther    Later than three years and not later than three years intended   monther    Later than three years and not later than three years intended   monther    Later than three years and not later than three years intended   monther    Later than three years and not later than they year intended   monther    Later than they years and not later than they year intended   monther    Later than they years and not later than they year intended   monther    Later than they years and not later than they year intended   monther    Later than they years and not later than three years intended   monther    Later than they years and not later than tan years (numbed)   monther    Later than they years and not later than tan years (numbed)   monther    Later than they years and not later than tan years (numbed)   monther    Later than they years and not later than tan years (numbed)   monther    Later than they years and not later than ten years (numbed)   monther    Later than they years and not later than ten years (numbed)   monther    Later than they years and not later than ten years (numbed)   monther    Later than they years and not later than ten years (numbed)   monther    Later than they years and not later than ten years (numbed)   monther    Later than they years and not later than ten years (numbed)   monther    Later than they years and not later than ten years (numbed)   monther    Decounted of much years (numbed)   monther    Decounted of much years (numbed)   monther    Matter than they years and not later th	Later than one year [member]	member	01 IFRS 7.IG28 d Example, Expiry date 2023-01-		
Later han one year and not later than three years [member]  Later han one year and not later than through years [member]  Later han now year and not later than two years [member]  Later han two years and not later than three years [member]  Later han two years and not later than they years [member]  Later han two years and not later than three years [member]  Later han two years and not later than three years [member]  Later han how years and not later than five years [member]  Later han how years and not later than five years [member]  Later han how years and not later than five years [member]  Later han how years and not later than how years [member]  Later han how years and not later than five years [member]  Later han how years and not later than how years [member]  Later han how years and not later than how years [member]  Later han how years and not later than how years [member]  Later han how years and not later than how years [member]  Later han how years and not later than how years [member]  Later han how years and not later than how years [member]  Later han how years and not later than how years [member]  Later han how years and not later than how years [member]  Later han how years and not later than how years [member]  Later han how years and not later than how years [member]  Later han how years and not later than how years [member]  Later han how years and not later than how years [member]  Later han how years and not later than how years [member]  Later han how years and not later than how years [member]  Later han how years and not later than how years [member]  And that have the years and not later than how years [member]  Later han how years and not later than how years [member]  And that has how years and not later than how years [member]  And that has how years and not later than how years [member]  And that has how years and not later than how years [member]  And that has how years and not later than how years [member]  And that has how years [member]  And that has how years and not later	Later than one year and not later than five years [member]	member			
Lider than the year and not later than buy year (member)  Lider than the year and not later than three years (member)  Lider than three years and not later than three years (member)  Lider than three years and not later than three years (member)  Lider than three years and not later than three years (member)  Lider than three years and not later than three years (member)  Lider than they years and not later than three years (member)  Lider than they years and not later than three years (member)  Lider than they years and not later than three years (member)  Lider than they years and not later than three years (member)  Lider than they years and not later than three years (member)  Lider than the years (member)  Lider than the years of not later than they years (member)  Lider than the years and not later than they are (member)  Lider than the years and not later than they are (member)  Lider than the years and not later than they are (member)  Lider than they years and not later than they are (member)  Lider than they years and not later than they are (member)  Lider than they years and not later than they are (member)  Lider than they years and not later than they are (member)  Lider than they years and not later than they were (member)  Lider than they years and not later than they were (member)  Lider than they years and not later than they were (member)  Lider than they years and not later than they were (member)  Lider than they years and not later than they were (member)  Lider than they years and not later than they were (member)  Lider than they years and not later than they were (member)  Lider than they years and not later than they were (member)  Lider than they years and not later than they were (member)  Lider than they years and not later than they were (member)  Lider than they years and not later than they were (member)  Lider than they years and not later than they were (member)  Lider than they years and not later than they were (member)  Lider than they years and not later than they were (mem			IFRS 7.IG31A Example, IFRS 7.B11 Example,		
Later than one year and not later than teo years [member]  Lider than two years and not later than two years [member]  Lider than two years and not later than free years [member]  Lider than free years and not later than free years [member]  Lider than free years and not later than four years [member]  Lider than four years and not later than four years [member]  Lider than four years and not later than four years [member]  Lider than four years and not later than four years [member]  Lider than four years and not later than the years [member]  Lider than four years and not later than the years [member]  Lider than four years and not later than the years [member]  Lider than four years and not later than the years [member]  Lider than four years and not later than the years [member]  Lider than four years and not later than the years [member]  Lider than four years and not later than the years [member]  Lider than four years and not later than the years [member]  Lider than four years and not later than the years [member]  Lider than four years and not later than the years [member]  Lider than four years and not later than four years primerbel  Lider than four years and not later than the years [member]  Lider than four years and not later than the years [member]  Lider than four years and not later than the years [member]  Lider than four years and not later than the years [member]  Lider than four years and not later than the years [member]  Lider than four years and not later than the years [member]  Lider than four years and not later than the years [member]  Lider than four years and not later than the years [member]  Lider than four years and not later than the years [member]  Lider than four years and not later than the	each than one year and not have than those years [months]				
Later than two years and not later than two years [member]	Later than one year and not later than two years [member]	member	IAS 1.112 c Common practice, IFRS 7.IG31A Example,		
Later than two years and not later than three years [member]  Later than three years and not later than three years [member]  Later than three years and not later than three years [member]  Later than four years and not later than they years [member]  Later than four years and not later than they years [member]  Later than four years and not later than they years [member]  Later than five years and not later than they years [member]  Later than five years and not later than they years [member]  Later than five years and not later than they year [member]  Later than five years and not later than they year [member]  Later than five years and not later than they year [member]  Later than five years and not later than they year [member]  Later than five years and not later than they year [member]  Later than five years and not later than they year [member]  Later than five years and not later than they year [member]  Later than five years and not later than they year [member]  Later than five years and not later than they year [member]  Later than five years and not later than they year [member]  Later than five years and not later than they year [member]  Later than five years and not later than they year [member]  Later than five years and not later than they year [member]  Later than they year and not later than they year [member]  PRES (2015), Angus, PRES (2015),	each man one year and not have than the years [montes.]	oboi			
Later than three years and not later than four years [member]  Later than three years and not later than four years [member]  Later than four years and not later than four years [member]  Later than four years and not later than four years [member]  Later than four years and not later than four years [member]  Later than four years and not later than four years [member]  Later than four years and not later than four years [member]  Later than four years and not later than seen years [member]  Later than four years and not later than they years [member]  Later than four years and not later than they years [member]  Later than four years and not later than they years [member]  Later than four years and not later than they years [member]  Later than four years and not later than they years [member]  Later than four years and not later than they years [member]  Annual than they years and not later than they years [member]  Later than they years and not later than they years [member]  Annual than they years and not later than they years [member]  Later than they years and not later than they years [member]  Annual than that they years and not later than they years [member]  Annual than that they years years years [member]  Annual than that they years and not later than they years [member]  Annual than that they years years years years [member]  Annual than that they years ye					
Later than three years and not later than five years [member]  Later than three years and not later than five years [member]  Later than three years and not later than five years [member]  Later than five years and not later than five years [member]  Later than five years and not later than five years [member]  Later than five years and not later than five years [member]  Later than five years and not later than five years [member]  Later than five years and not later than five years [member]  Later than five years and not later than five years [member]  Later than five years and not later than seen years [member]  Later than five years and not later than seen years [member]  Later than five years and not later than seen years [member]  Later than five years and not later than seen years [member]  Later than five years and not later than seen years [member]  Later than five years and not later than seen years [member]  Later than five years and not later than seen years [member]  Later than five years and not later than seen years [member]  Later than five years and not later than seen years [member]  Later than five years and not later than seen years [member]  Later than five years and not later than seen years [member]  Later than five years and not later than seen years [member]  Later than five years and not later than seen years [member]  Later than the years and not later than seen years [member]  Later than the years and not later than seen years [member]  Later than the years and not later than seen years [member]  Later than to years years and not later than seen years [member]  Not later than to years years and not later than seen years [member]  Discource and not later than seen years [member]  Not later than they years years and years [member]  Not later than they years years and years [member]  Not later than three years and years [member]  Not later than three years and not later than seen years [member]  Not later than three years [member]  Not later than three years and not later than seen year	Later than two years and not later than three years [member]	member			
Later than three years and not later than four years [member]  Later than five years and not later than four years [member]  Later than five years and not later than four years [member]  Later than five years and not later than four years [member]  Later than five years and not later than five years [member]  Later than five years and not later than five years [member]  Later than five years and not later than five years [member]  Later than five years and not later than the years [member]  Later than five years and not later than they years [member]  Later than five years and not later than they years [member]  Later than five years and not later than they years [member]  Later than five years and not later than they years [member]  Later than five years and not later than they years [member]  Later than five years and not later than they years [member]  Later than five years and not later than they years [member]  Later than five years and not later than they years [member]  Later than five years and not later than they years [member]  Later than five years and not later than they years [member]  Later than five years and not later than they years [member]  Member  Later than five years and not later than they years [member]  Later than five years and not later than they years [member]  Member  ERS 7,003A Acquery ERS 7,031 A Acquery [member]  Member  FRS 7,003A Acquery [MS 7,033 A Acquery [MS 7,033] A Acquery [M			01 IFRS 17.132 b Disclosure		
Later than five years and not later fram five years [member]  Later than five years and not later fram five years [member]  Later than five years and not later fram five years [member]  Later than five years and not later fram seven years [member]  Later than five years and not later fram years [member]  Later than five years and not later fram years [member]  Later than five years and not later fram years [member]  Later than five years and not later fram years [member]  Later than five years and not later fram years [member]  Later than five years and not later fram years [member]  Later than five years and not later fram years [member]  Later than five years and not later fram years [member]  Later than five years and not later fram years [member]  Later than five years and not later fram years [member]  Later than five years and not later fram years [member]  Later than five years and not later fram years [member]  Later than five years and not later fram years [member]  Later than five years and not later fram years [member]  Later than five years and not later fram years [member]  Later than five years and not later fram years [member]  Later than five years and not later fram years [member]  PRES 1923 Analysis (PRES 281) An	Later than three years and not later than five years [member]	member			
Later than free years and not user han load years (member)  Later than four years and not later than five years (member)  Later than free years and not later than five years (member)  Later than five years (member)  Later than five years and not later than then years (member)  Later than five years and not later than five years (member)  Later than five years and not later than five years (member)  Later than five years and not later than five years (member)  Later than five years and not later than five years (member)  Later than five years and not later than five years (member)  Later than five years and not later than five years (member)  Later than five years and not later than five years (member)  Later than five years and not later than five years (member)  Later than five years and not later than five years (member)  Later than five years and not later than five years (member)  Later than five years and not later than five years (member)  Later than five years and not later than five years (member)  Later than five years and not later than five years (member)  Later than five years and not later than five years (member)  Later than five years and not later than five years (member)  Later than five years and not later than five years (member)  Later than five years and not later than five years (member)  Later than five years and not later than five years (member)  Later than heavy years and not later than five years (member)  PRES 7,030 A capus, PRES 7,031 A capus  FRES 7,030 A capus, PRES 7,03			IFRS 7.IG31A Example, IFRS 16.94 Disclosure,		
Later than four years and not later than five years [nember]  Later than four years and not later than five years [nember]  Later than five years and not later than eavy years [nember]  Later than five years and not later than ten years [nember]  Later than five years and not later than ten years [nember]  Later than five years and not later than ten years [nember]  Later than five years and not later than ten years [nember]  Later than five years and not later than ten years [nember]  Later than five years and not later than ten years [nember]  Later than five years and not later than ten years [nember]  Later than five years and not later than ten years [nember]  Later than five years and not later than fifteen years [nember]  Decount of the years [nember]  Decount of the years [nember]  Avance of the PRS 7281 years [PRS 7281] years [PRS 7	Later than three years and not later than four years [member]	member	IAS 1.112 c Common practice, Effective 2023-01-		
Later than four years and not later than five years [member]  Later than five years [member]  Later than five years and not later than eyears [member]  Later than five years and not later than eyears [member]  Later than five years and not later than eyears [member]  Later than five years and not later than eyears [member]  Later than five years and not later than eyears [member]  Later than eyears and not later than then years [member]  Later than eyears and not later than then years [member]  Later than eyears and not later than then years [member]  Later than eyears and not later than then years [member]  Later than eyears and not later than then years [member]  Later than eyears and not later than then years [member]  Later than eyears and not later than then years [member]  Member  PRES 7831 Assembly [PRES 781] Convent [PRES 781] Assembly [PRES 781]			01 IFRS 17.132 b Disclosure		
Later than five years and not later than new years [member]  Later than five years and not later than severy years [member]  Later than seven years and not later than severy years [member]  Later than seven years and not later than severy years [member]  Later than seven years and not later than severy years [member]  Later than the years and not later than severy years [member]  Later than the years and not later than severy years [member]  Later than the years and not later than severy years [member]  Later than the years and not later than thereby years [member]  Later than the years and not later than thereby years [member]  Later than the years and not later than thereby years [member]  Later than the years and not later than thereby years [member]  Later than thereby years and not later than thereby years [member]  Delocture of matury analysis to reducted each fiver where years [member]  Delocture of matury analysis to reducted each fiver where years [member]  Not later than thereby years and not later than thereby years [member]  Not later than thereby years and not later than thereby years [member]  Not later than thereby years and not later than thereby years [member]  Not later than thereby years and not later than thereby years [member]  Not later than thereby years and not later than thereby years [member]  Not later than thereby years and not later than thereby years [member]  Not later than thereby years and not later than thereby years [member]  Not later than thereby years and not later than thereby years [member]  Not later than thereby years and not later than thereby years [member]  Not later than thereby years and not later than thereby years [member]  Not later than thereby years and not later than thereby years [member]  Not later than thereby years and not later than thereby years [member]  Not later than thereby years and not later than thereby years [member]  Not later than thereby years and not later than thereby years [member]  Not later than thereby years and not later than thereby y					
Later than five years [member]  Later than five years and not later than ten years [member]  Later than five years and not later than seven years [member]  Later than five years and not later than seven years [member]  Later than ten years [member]  Later than ten years and not later than seven years [member]  Later than ten years and not later than five years [member]  Later than ten years and not later than five years [member]  Later than ten years and not later than there) years [member]  Later than fixer years and not later than there) years [member]  Later than fixer years and not later than there) years [member]  Later than fixer years and not later than there) years [member]  Later than fixer years and not later than there) years [member]  Disclosure of maturity analysis for deviature financial labilities [in tennal years [member]]  Prices specified in loward agreements to purchase financial assets for canh  Norward of provincial assets for the service of the price of the	Later than four years and not later than five years [MeMber]	member	IFRS 16.97 Disclosure, Effective 2023-01-		
Later than five years (member)  Later than five years and not later than ten years [member]  Later than five years and not later than ten years [member]  Later than five years and not later than ten years [member]  Later than seven years and not later than ten years [member]  Later than the years and not later than ten years [member]  Later than ten years and not later than then years [member]  Later than ten years and not later than then years [member]  Later than ten years and not later than then years [member]  Later than then years and not later than then years [member]  Later than then years and not later than then years [member]  Later than then years and not later than then years [member]  Later than then years and not later than then years [member]  Later than then years and not later than then years [member]  Later than then years and not later than then years [member]  Disclosure of maturity animyte for chevistive financial laters [member]  Disclosure of maturity animyte for chevistive financial laters [member]  Priors specified in forear queements by unchase financial assets for cash  Net amounts for psy-floating (receive-food) interest rate wangs for which not cash flows are exchanged of psy-floating (receive-food) interest rate wangs for which not cash flows are exchanged of member are exchanged of member and the psy-floating (receive-food) interest rate wangs for which not cash flows are exchanged of member and psy-floating (receive-food) interest rate wangs for which not cash flows are exchanged of member and psy-floating (receive-food) interest rate wangs for which not cash flows are exchanged of member and psy-floating (receive-food) interest rate wangs for which not cash flows are exchanged of member and psy-floating (receive-food) interest rate wangs for which not cash flows are exchanged of member and psy-floating (receive-food) interest rate wangs for which not cash floating (receive-food) interest rate wangs for which not cash floating (receive-food) interest rate wangs for which not cash			IFRS 16.97 Disclosure, IFRS 7.IG31A Example,		
Later than five years and not later than seven years [member]  Later than five years and not later than seven years [member]  Later than seven years and not later than ten years [member]  Later than seven years and not later than ten years [member]  Later than seven years and not later than ten years [member]  Later than seven years and not later than ten years [member]  Later than fifteen years and not later than there years [member]  Later than fifteen years and not later than there years [member]  Alter than fifteen years and not later than there years [member]  Declosure of naturity analysis for feredwiser francial statistics [member]  Priess specified in forwards greements to purchase financial assets for cash  Net amounts to psylhoding (receive-fixed) interest rate exaps for which net cash flows are exhanged  Confidultual amounts to be exchanged in derivathe financial instrument for which grees cash flows are exhanged  Considerate of maturity analysis for financial assets held for managing liquidity risk [set block]  Disclosure of how entry manages liquidity risk [set block]  Disclosure of maturity analysis for financial assets held for managing liquidity risk [set block]  Disclosure of maturity analysis for financial assets held for managing liquidity risk [set block]  Adjurgated time bands [member]  Aggregated time bands [member]  Not later than one year [member]  Not later than one year [member]  member  FRS 7,301 Accurate  FRS 7,301	Later than five years [member]	member	IFRS 16.94 Disclosure		
Later than five years and not later than seven years (member)  Later than seven years and not later than fifteen years (member)  Later than seven years and not later than fifteen years (member)  Later than seven years and not later than there years (member)  Later than seven years and not later than there years (member)  Later than seven years and not later than there years (member)  Later than seven years and not later than there years (member)  Declosure of maturity analysis for demands in the total flows are years and not later than twenty-type years (member)  Prices specified in forward agreements to purchase financial assets for cash Net amounts for psycholaging (exceed-reside) interest rate aways for which net cash flows are years and exchanged in derivative financial institute information of psycholaging (exceed-reside) interest rate aways for which net cash flows are years and exchanged in derivative financial institute information of psycholaging (exceed-reside) interest rate aways for which net cash flows are years and exchanged in derivative financial institutent for which gross cash flows are exchanged  Gross loan commitments X mount costs  Declosure of maturity analysis for financial assets held for managing liquidity risk [text block]  Declosure of maturity analysis for financial assets held for managing liquidity risk [text block]  Declosure of maturity analysis for financial assets held for managing liquidity risk [text block]  Aggregated time bands [member]  Aggregated time bands [member]  Aggregated time bands [member]  Maturity [axis]  Aggregated time bands [member]  Maturit			2023-01-01 IFRS 17.132 b Disclosure		
Later than severy years and not later than severy years and mot later than ten years [member] member  Later than severy years and not later than fifteen years [member] member  Later than severy years and not later than fifteen years [member] member  Later than severy years and not later than fifteen years [member] member  Later than severy years and not later than the wenty years [member] member  Later than the years and not later than the wenty hear years [member] member  Later than the years and not later than the wenty hear gements [member] member  Declosure of maturity analysis of financial assets for cash  Agree pated time bands [member]  Aggregated time bands [member]  Not later than one year [member]  Maturity [axie]  RES 7.031 A zerope. IFRS 7.031 A zerope  FRS 7.031 A zerope  FRS 7.031 A zerope. IFRS 7.031	Later than five years and not later than ten years [member]	member	IFRS 7.IG31A Example, IFRS 7.B11 Example,		
Later than ten years and not later than fitteen years [member]  Later than ten years and not later than fitteen years [member]  Later than fitteen years and not later than twenty years [member]  Later than there years and not later than twenty years [member]  Disclosure or maturity analysis for derivative financial labilities [in extents]  Derivative financial liabilities, undiscounted cash flows Prices specified in forward agreements to purchase financial assets for cash Net amounts for pay-floating (receive-fleed) interest at les exaps for which net cash flows are exchanged Contractual amounts to be exchanged in derivative financial instrument for which gross cash flows are exchanged Contractual amounts to be exchanged for which net cash flows are exchanged Contractual amounts to be exchanged for managing [quidity risk] [set block]  Disclosure of maturity analysis for financial assets held for managing [quidity risk] [set block]  Disclosure of maturity analysis for financial assets held for managing [quidity risk] [set block]  Maturity [axis]  Aggregated time bands [member]  Aggregated time bands [member]  Not later than one year [member]  Mot later than one year [member]  Mot later than none year [member]  Member  FIRS 7.811 course, IFRS 7.811		member	IFRS 7.IG31A Example, IFRS 7.B11 Example		
Later than to my wars and not later than fifteen years (member)  Later than fifteen years and not later than thereby years (member)  Later than fifteen years and not later than thereby years (member)  Member  Disclosure of maturity analysis for derivative financial liabilities (line tems)  Derivative financial liabilities (line tems)  Derivative financial liabilities (line tems)  Net amounts for pay-liading (receive-fixed) interest rate swaps for which net cash flows are exchanged  Contractual amounts to be exchanged in derivative financial instrument for which gross cash flows are exchanged  Gordinatual and the state of financial assets held for managing liquidity risk (lext block)  Disclosure of maturity analysis for financial assets held for managing liquidity risk (lext block)  Disclosure of maturity analysis for financial assets held for managing liquidity risk (label)  Maturity [axis]  Aggregated time bands [member]  Not later than one year (member)  Not later than one year (member)  Motor of the state of the s	, , , ,	member			
Later than feter years and not later than twenty years [member]  Later than feter years and not later than twenty, wears [member]  Member   FRS 7.811 bargets   FRS 7.811 bargets    Disclosure of maturity analysis for derivative financial liabilities, undiscounted cash flows   X treats, cost    Prices specified in forward agreements to purchase financial assets for cash   X treats, cost    Net amounts for pay floating (receive-five-financial resolve-financial		member	IFRS 7.B11 Example		
Later than twenty years and not later than twenty-five years [member]  Disclosure or maturity analysis for derivative financial liabilities (line fixer)  Derivative financial liabilities, undiscounted cash flows Prices specified in forward agreements to purchase financial assets for cash Net amounts for pay-finaling (receive-fixed) interest rate swaps for which net cash flows are exchanged Contractual amounts to be exchanged in derivative financial instrument for which gross cash flows are exchanged and exchanged in derivative financial instrument for which gross cash flows are exchanged on derivative financial instrument for which gross cash flows are exchanged on derivative financial instrument for which gross cash flows are exchanged on derivative financial instrument for which gross cash flows are exchanged on derivative financial instrument for which gross cash flows are exchanged on derivative financial instrument for which gross cash flows are exchanged on derivative financial instrument for which gross cash flows are exchanged on derivative financial instrument for which gross cash flows are exchanged on derivative financial instrument for which gross cash flows are exchanged.  Gross loan commitments  Disclosure of maturity analysis for financial assets held for managing liquidity risk (text block)  Disclosure of maturity analysis for financial assets held for managing liquidity risk (table)  Maturity [axis]  Aggregated time bands [member]  Aggregated time bands [member]  Aggregated time bands [member]  Fig. 10 to the commitment of the commitme					
Derivative financial ilabilities, unifoscounted cash flows Prices specified in forward agreements to purchase financial assets for cash Net amounts for pay-floating (receive-fixed) interest rate swaps for which net cash flows are exchanged Contractual amounts to be exchanged in derivative financial instrument for which gross cash flows are exchanged Gross Ioan commitments  Visitable of the exchanged in derivative financial instrument for which gross cash flows are exchanged Gross Ioan commitments  Disclosure of how entity manages iguidity risk (text block) Disclosure of maturity analysis for financial assets held for managing liquidity risk (text block) Disclosure of maturity analysis for financial assets held for managing liquidity risk (table)  Maturity [axis]  Aggregated time bands [member]  Not later than one year [member]  Not later than one year [member]  Fig. 16.97 Disclosure FRS 7.103 P Accessore FRS 7.811 D Example FRS 7.812 Declarate FRS 7.813 Declarate FRS 7.81	Later than twenty years and not later than twenty-five years [member]	member			
Prices specified in forward agreements to purchase financial assets for cash  Net amounts for per-yi-floating (receive-fixed) interest rate swaps for which net cash flows are exchanged  Contractual amounts to be exchanged in derivative financial instrument for which gross cash flow are exchanged are exchanged in derivative financial instrument for which gross cash flow are exchanged in derivative financial instrument for which gross cash flows are exchanged in derivative financial instrument for which gross cash flows are exchanged in derivative financial assets beld for managing liquidity risk (flext block)  Disclosure of maturity analysis for financial assets held for managing liquidity risk (flext block)  Disclosure of maturity analysis for financial assets held for managing liquidity risk (flabel)  Disclosure of maturity analysis for financial assets held for managing liquidity risk (flabel)  Maturity [axis]  Agreed time bands (member)  Aggregated time bands (member)  Not later than one year (member)  Price and the provided of the provided in the pro			IFRS 7.39 b Disclosure		
exchanged Contractual amounts to be exchanged in derivative financial instrument for which gross cash flows are exchanged Gross Ioan commitments  Disclosure of how entity manages liquidity risk [text block] Disclosure of maturity analysis for financial assets held for managing liquidity risk [text block]  Disclosure of maturity analysis for financial assets held for managing liquidity risk [text block]  Disclosure of maturity analysis for financial assets held for managing liquidity risk [text block]  Disclosure of maturity analysis for financial assets held for managing liquidity risk [text block]  Maturity [axis]  Again Fig. 197 Disclosure   Fig. 197	Prices specified in forward agreements to purchase financial assets for cash				
Aggregated time bands [member]  A state, ceeds   exchanged	X instant, credit	IFRS 7.B11D c <sub>Example</sub>			
Gross loan commitments  Disclosure of how entity manages liquidity risk (text block)  Disclosure of maturity analysis for financial assets held for managing liquidity risk (text block)  Disclosure of maturity analysis for financial assets held for managing liquidity risk (abstract)  Disclosure of maturity analysis for financial assets held for managing liquidity risk (table)  Able  IFRS 7.811E puctoure  IFRS 16.97 Doctoure. IFRS 15.120 b (i) Diactoure. IFRS 7.281 c Diactoure. IFRS 15.120 b (ii) Diactoure. IFRS 15.120 b (ii) Diactoure. IFRS 15.120 b (iii) Diactoure. IFRS 15.20 b (iii		X instant, credit	IFRS 7.B11D d <sub>Example</sub>		
Disclosure of maturity analysis for financial assets held for managing liquidity risk [last block   FRS 7.B11E Disclosure   Disclosure of maturity analysis for financial assets held for managing liquidity risk [lable]   TRS 7.B11E Disclosure   TRS 15.120 b (i) Disclosure   TRS 15.120 b (ii) Disclosure   TRS 7.B11E Di	Gross loan commitments	X instant, credit			
Disclosure of maturity analysis for financial assets held for managing liquidity risk [table]  #FRS 7.811E Disclosure.   FRS 1.5.120 b (i) Disclosure.   FRS 7.811 E Disclosure.   FRS 7.811 E Disclosure.   FRS 7.811 E Disclosure.   FRS 7.818 a Disclosure.   Effective 2023-01-01   FRS 17.1709 A Disclosure.   Effe	Disclosure of maturity analysis for financial assets held for managing liquidity risk [text block]				
FRS 16.97   Disclosure   FRS 7.120 b (i)   Disclosure   FRS 7.42E e Disclosure   FRS 16.94   Disclosure   FRS 17.109   Disclosure   FRS 18.94   Disclosure   FRS 19.94   Disclosure   FRS 19		table	IFRS 7.B11E Discherus		
AS 1.61   Disclosure   Effective	, , , , , , , , , , , , , , , , , , ,		IFRS 16.97 Disclosure, IFRS 15.120 b (i) Disclosure,		
FRS 16.94   Disclosure   FRS 7.23 B a Disclosure   Effective   2023-01-   2					
2023-01-01   FRS 17.132 b Diaclosure. IAS 19.147 c Example. Effective 2023-01-01   FRS 17.120 p Diaclosure. Effective 2023-01-01   FRS 17.120 p Diaclosure. Effective 2023-01-01   FRS 15.120 b (i) Diaclosure.   FRS 15.120 b (ii) Diaclosure.   FRS 7.81	Maturity (avis)	avic	IFRS 16.94 Disclosure, IFRS 7.23B a Disclosure, Effectiv		
Citive 2023-01-01   FRS 17.109   Diactosure   Effective	maturity [alio]	dxiS	2023-01-		
Aggregated time bands [member]   FIRS 15.20 b (i) Diactosure   FIRS 15.120 b (ii) Diactosure   FIRS 7.81					
FRS 16.97   Disclosure   FRS 7.81   1   Example   FRS 7.81   1   Example   FRS 7.81   1   Example   FRS 7.83   288 a   Disclosure   FRS 7.81   1   Example   FRS 7.835   Example   FRS 7.831   Examp			2023-01-01 IFRS 17.120 Disclosure		
1   Example   FIRS 7.238 a Diactoure   Aggregated time bands [member]   FIRS 7.835   Example   Effective 2023-01-     Gefault   Gefaul					
Aggregated time bands [member]   [default]   01   FRS 17.109 A   Disclosure: Effective 2023-01-01   FRS 17.132 D   Disclosure: Effective 2023-01-01   FRS 17.120 D   Disclosure: Effective 2023-01-01   FRS 17.120 D   Disclosure: Effective 2023-01-01   FRS 17.120 D   Disclosure: Effective 2023-01-01   FRS 17.109 Disclosure: Effective 2023-01-0			1 Example, IFRS 7.23B a Disclosure, IAS 1.61 Disclosure,		
01 IFRS 17.132 b Diaclosure: IAS 19.147 c Example. Effe citive 2023-01-01 IFRS 17.120 Diaclosure: Effective 2023-01-01 IFRS 17.120 Diaclosure: Effective 2023-01-01 IFRS 17.109 Diaclosure         Not later than one year [member]       IAS 1.61 a Diaclosure: IFRS 7.IG31A Example. IFRS 16.94 Diaclosure: IFRS 16.94 Diaclosure: IFRS 16.94 Diaclosure: IFRS 17.B11 Example. Effective 2023-01-	Aggregated time bands [member]				
2023-01-01 IFRS 17.109 Disclosure  IAS 1.61 a Disclosure IFRS 7.IG31A Example:  Not later than one year [member]  member  member  IFRS 16.97 Disclosure, IFRS 16.94 Desclosure  IFRS 7.B11 Example. Effective 2023-01-			01 IFRS 17.132 b Disclosure, IAS 19.147 c Example, Effe		
IAS 1.61 a Disclosure, IFRS 7.IG31A Example:  What I a Disclosure is IFRS 16.94 Disclosure is IFRS 16.94 Disclosure is IFRS 7.B11 Example:  What I a Disclosure is IFRS 16.94 Disclosure is IFRS 7.B11 Example: Effective 2023-01-					
Not later than one year [member]   FRS 7.B11   Example, Effective 2023-01-			IAS 1.61 a Disclosure, IFRS 7.IG31A Example,		
01 IFRS 17.132 b Disclosure	Not later than one year [member]	member	IFRS 7.B11 Example, Effective 2023-01-		
			01 IFRS 17.132 b Disclosure		

			Additional AU Reference	
Label	Туре	IFRS reference	to IFRS elements	AU Reference
Not later than three months [member]	member	IAS 1.112 c Common practice, , Expiry date 2023-01- 01 IFRS 7.37 a Example, Expiry date 2023-01-		
Not take that the months [member]	member	01 IFRS 7.IG28 a Example		
Not later than one month [member]	member	IFRS 7.B35 a Example, IFRS 7.B11 a Example, IFRS 7.IG31A Example		
1 -446		IFRS 7.IG31A Example, IFRS 7.B11 b Example,		
Later than one month and not later than three months [member]	member	IFRS 7.B35 b Example		
Later than three months and not later than one year [member]	member	IFRS 7.B11 c <sub>Example</sub> IFRS 7.B11 <sub>Example</sub> , IFRS 7.B35 c <sub>Example</sub> ,		
Later than three months and not later than six months [member]	member	IFRS 7.IG31A <sub>Example</sub> , , Expiry date 2023-01-		
Later than three months and not later than six months (member)	member	01 IFRS 7.IG28 b <sub>Example</sub> , Expiry date 2023-01- 01 IFRS 7.37 a <sub>Example</sub>		
		IFRS 7.835 d Example, IFRS 7.IG31A Example,		
Later than six months and not later than one year [member]	member	IFRS 7.B11 Example, Expiry date 2023-01-		
Later than six months and not later than one year [member]	member	01 IFRS 7.37 a Example, Expiry date 2023-01- 01 IFRS 7.IG28 c Example		
		IAS 1.61 b pisclosure, , Expiry date 2023-01-		
Later than one year [member]	member	01 IFRS 7.IG28 d Example, Expiry date 2023-01-		
Later than one year and not later than five years [member]	member	01 IFRS 7.37 a Example IFRS 7.IG31A Example, IFRS 7.B11 d Example		
Later than one year and not later than three years [member]	member	IFRS 7.IG31A Example, IFRS 7.B11 Example,		
Later than one year and not rater than three years [member]	member	IFRS 7.B35 e Example		
		IFRS 7.B11 Example, IFRS 16.97 Disclosure, IAS 1.112 C Common practice, IFRS 7.IG31A Example,		
Later than one year and not later than two years [member]	member	IFRS 16.94 Disclosure, Effective 2023-01-		
		01 IFRS 17.132 b Disclosure  IFRS 7.B11 Example, IFRS 16.94 Disclosure,		
Later than two years and not later than three years (************************************	mombo:	IFRS 16.97 Disclosure, IAS 1.112 C Common practice,		
Later than two years and not later than three years [member]	member	IFRS 7.IG31A Example, Effective 2023-01-		
		01 IFRS 17.132 b Disclosure IFRS 7.B11 Example, IFRS 7.B35 f Example,		
Later than three years and not later than five years [member]	member	IFRS 7.IG31A Example		
		IFRS 7.IG31A Example, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, IFRS 7.B11 Example,		
Later than three years and not later than four years [member]	member	IAS 1.112 c Common practice, Effective 2023-01-		
		01 IFRS 17.132 b Disclosure		
		IFRS 16.94 Disclosure, IFRS 7.IG31A Example, IAS 1.112 C Common practice, IFRS 7.B11 Example,		
Later than four years and not later than five years [member]	member	IFRS 16.97 Disclosure, Effective 2023-01-		
		01 IFRS 17.132 b Disclosure		
		IFRS 16.97 Disclosure: IFRS 7.IG31A Example: IFRS 16.94 Disclosure:		
Later than five years [member]	member	IFRS 7.B35 g Example, IFRS 7.B11 Example, Effective		
		2023-01-01 IFRS 17.132 b Disclosure		
Later than five years and not later than ten years [member]	member	IFRS 7.IG31A Example, IFRS 7.B11 Example, IAS 1.112 C Common practice		
Later than five years and not later than seven years [member]	member	IFRS 7.IG31A Example, IFRS 7.B11 Example		
Later than seven years and not later than ten years [member]	member	IFRS 7.B11 Example, IFRS 7.IG31A Example IFRS 7.IG31A Example, IAS 1.112 C Common practices		
Later than ten years [member]	member	IFRS 7.B11 Example		
Later than ten years and not later than fifteen years [member]	member	IFRS 7.IG31A Example IFRS 7.B11 Example IFRS 7.B11 Example IFRS 7.IG31A Example		
Later than fifteen years and not later than twenty years [member]  Later than twenty years and not later than twenty-five years [member]	member member	IFRS 7.B11 Example, IFRS 7.IG31A Example IFRS 7.B11 Example, IFRS 7.IG31A Example		
Disclosure of maturity analysis for financial assets held for managing liquidity risk [line items]	line items	IFDO 7 DATE		
Financial assets held for managing liquidity risk  Disclosure of financial instruments by type of interest rate (text block)	X instant, debit text block	IFRS 7.B11E Disclosure IFRS 7.39 Common practice		
Disclosure of financial instruments by type of interest rate [abstract]				
Disclosure of financial instruments by type of interest rate [table]  Types of interest rates [axis]	table axis	IFRS 7.39 Common practice		
Interest rate types [member]	member	IFRS 7.39 Common practice		
Floating interest rate [member]	[default] member	IFRS 7.39 Common practice		
Fixed interest rate [member]	member	IFRS 7.39 Common practice		
Disclosure of financial instruments by type of interest rate [line items]	line items	IFRS 7.35H pisclosure, IFRS 7.25 pisclosure		
Financial assets	X instant, debit	IFRS 7.35M Disclosure, IFRS 7.35I Disclosure,		
Fig. 1.1 (1.1 24)		IFRS 7.35N Example		
Financial liabilities Disclosure of detailed information about borrowings [text block]	X instant, credit text block	IFRS 7.25 Disclosure IFRS 7.7 Common practice		
Disclosure of detailed information about borrowings [abstract]				
Disclosure of detailed information about borrowings [table]  Borrowings by name [axis]	table axis	IFRS 7.7 Common practice IFRS 7.7 Common practice		
Borrowings by name [member]	member	IFRS 7.7 Common practice		
Types of interest rates [axis]	[default] axis	IFRS 7.39 Common practice		
Interest rate types [member]	member	IFRS 7.39 Common practice		
Floating interest rate [member]	[default] member	IFRS 7.39 Common practice		
Fixed interest rate [member]	member	IFRS 7.39 Common practice		
		IFRS 2.45 d <sub>Disclosure</sub> , IFRS 7.7 <sub>Common practice</sub> , IFRS 13.86 <sub>Example</sub> ,		
Range [axis]	axis	IFRS 14.33 b Disclosure, IFRS 13.IE63 Example, Effective		
		e 2023-01-01 IFRS 17.120 Disclosure		
	member	IFRS 13.86 Example, IFRS 14.33 b Disclosure, IFRS 2.45 d Disclosure,		
Ranges [member]	[default]	IFRS 13.IE63 Example, IFRS 7.7 Common		
		practice, Effective 2023-01-01 IFRS 17.120 Disclosure  IFRS 14.33 b Disclosure, IFRS 7.7 Common practice,		
Pottom of range (member)	mombo:	IFRS 13.B6 Example, IFRS 13.IE63 Example,		
Bottom of range [member]	member	IFRS 2.45 d Disclosure, Effective 2023-01- 01 IFRS 17.120 Disclosure		
		U1 IFRS 17.120 Disclosure IFRS 14.33 b Disclosure, IFRS 7.7 Common practice,		
Weighted average [member]	member	IFRS 13.B6 Example, IFRS 13.IE63 Example, Effective		
		2023-01-01 IFRS 17.120 Disclosure		
To a face of the state of the s		IFRS 7.7 Common practice, IFRS 13.IE63 Example, IFRS 13.B6 Example, IFRS 14.33 b Disclosure,		
Top of range [member]	member	IFRS 2.45 d Disclosure, , Effective 2023-01-		
Disclosure of detailed information about borrowings [line items]	line items	01 IFRS 17.120 Disclosure		
Borrowings	X instant, credit	IAS 1.55 Common practice		
Notional amount	X instant	IAS 1.112 c Common practice		
Borrowings, interest rate Borrowings, interest rate basis	X.XX instant text	IFRS 7.7 Common practice IFRS 7.7 Common practice		
Borrowings, adjustment to interest rate basis	X.XX instant	IFRS 7.7 Common practice		
Borrowings, maturity	text text	IFRS 7.7 Common practice IFRS 7.7 Common practice		
Borrowings, original currency  Description of methods and assumptions used in preparing sensitivity analysis	text	IFRS 7.40 b Disclosure		
Description of changes in methods and assumptions used in preparing sensitivity analysis	text	IFRS 7.40 c Disclosure		
Description of reasons for changes in methods and assumptions used in preparing sensitivity analysis  Description of method, parameters and assumptions used in preparing sensitivity analysis reflecting	text	IFRS 7.40 c <sub>Disclosure</sub>		
interdependencies between risk variables	text	IFRS 7.41 a <sub>Disclosure</sub>		
	Page 47 of 11	14		

Section of an and method and order to all on the property of the control of the property of th	Label	Туре	IFRS reference	Additional AU Reference	AU Reference
March   Marc	Description of objective of method used and limitations that may result in information not fully reflecting fair value			to IFRS elements	
Secure of the first and management of the control o	of assets and liabilities involved	lexi			
Excessor development found and set to the company and the straight of the company	Description of fact and reason why sensitivity analyses are unrepresentative	text	IFRS 7.42 Disclosure		
Between the control and the control of the control	• •				
To compress the control of accordance of compress of the control of the compress of the compre		IGAL DIUGK			
Transcription flower processing and company and the service processing and					
Decidence for the control of the con					
Coupled of False of State of Company of State of			IFRS 7.42U Disclosure		
Decipioned inflation of classification decipioned in the contribution of the contribut	Description of nature of transferred financial assets that are not derecognised in their entirety		IFRS 7.42D a Disclosure		
is the section of an exercise control of the contro					
in the company general and control and con	in their entirety and associated liabilities	text	IFRS 7.42D c Disclosure		
Security of interferent work and control control of the control of					
Meters between the most accordanced accord accordanced between the most accordance in the process of the proces	Fair value of transferred financial assets that are not derecognised in their entirety				
According to the control of the cont					
Assessment land and that in the depreciation of the option of the company of the	derecognised in their entirety				
Operations Select Select Control Contr	•				
Assertance in deliferant for an investigation and investigation an	Original assets before transfer	X instant, debit			
Decisions produced in decisions for decisions for decisions and public and produced in the compact from the acceptance of produced produce					
Contractive of contraining inconsequence in contractive and seeds byte of instructive places of the contractive processors of the contractive places	Disclosure of continuing involvement in derecognised financial assets [text block]				
Contraing moderation in encourage framed about by type of instruction [seed]  Types of instruction planning in contraining moderate in the contraining moderate in the contraining moderate instruction of instruction o		table	IEBS 7 42G IEBS 7 42E		
Processed and advantage promoting incoming in control of the processes of					
Without and protein primated   Protein State	Types of instrument [member]		IFRS 7.B33 Example		
Guitantine provided in control of security by any of transfer joint of transfer greated and security by any of transfer joint of transfer greated and security of the control of transfer greated greated and security of the control of transfer greated grea		member			
Distriction in coloning in col	1 1 1				
Souther Lordon, principal principal (Section Lordon) (Entering of controlled Frontier) (Entering of Controll					
Controller intendig imenting   Fig. 128.3 January 1975 238.3 January 1		member			
Discussion for principles of travels and continued protection of continued protections of the continued protection	Securities lending [member]		IFRS 7.B33 Example, IFRS 7.IG40B Example		
Decisions of continuing involvement in executary reconstruction of the provided assets and institute representation of the pro					
Recycled some in greatering continuing in indemnet of investory and through sealed in a continuing in columnal to district general sealed in the continuing in columnal to investory and through sealed in the continuing in columnal to investory and through sealed in the columns of the columns					
Discourse of this base of rangement advantage representing contrivation in exception of the past and stated according involvement of a processing involvement of a processing involvement of the past of a pas					
derecognosid immonitary involvement in chemosynate in inchessory in the chemosynate in th					
File rate of labellities indicenting protections in development of function assistant.  Marketin consistant protections in consistant protections of the control of the con	derecognised financial assets				
Meanman exposure to lose from continuing modement is determined by the continuing modement in the composed from an analysis of the continuing modement in determined assets.  Gain loss of development francial assets at disk of through a continuing modement in development francial assets at disk of through a continuing modement in development francial assets at disk of through a continuing modement in development francial assets and assets an analysis of the continuing modement in development francial assets and					
Undocument peaches in terminal managements are incorporated recognized formation assets  Autor Committed Processing in recognized formation assets  Count from continuing modelment in democracy formation assets  Ecomes from continuing modelment in democracy formation assets  FRS 74.40 G from continuing modelment and continuing to indicate the continuing modelment and continuing modelmen	Maximum exposure to loss from continuing involvement	X instant	IFRS 7.42E c Disclosure		
Other amounts papalle to transfere on responsed framerical assets Challables infermation about contraving mellement of recognized framerical assets Sain (pos) of decognized framerical assets at date of namedic Expense from continuing involvement in descognized framerical assets Expense from continuing involvement in descognized involved assets Expense from continuing involvement in descognized framerical assets Expense from transfer activity (see page of the page asset to make a see page asset to a second in transfer activity (see page asset to a financial assets or an another page asset in continuing assets or an another page asset in distinuing asset in a second in an another activity asset in a second in an another activity in a second in an ano					
Contribution industrial continuing minoritement in derecognized framewal seases at least of partners.  Experience from continuing minoritement in derecognized framewal assets.  Experience from continuing minoritement in derecognized framewal assets.  Experience from continuing minoritement in derecognized framewal assets.  Experience from continuing minoritement of derecognized framewal assets.  Experience from continuing minoritement of derecognized framewal assets.  Experience from continuing minoritement of derecognized framewal assets.  Contributes from the present produce development of framewal assets.  Contributes from the state of the stat	Other amounts payable to transferee in respect of transferred assets	X instant, credit	IFRS 7.42E d Disclosure		
Notine from continuing involvement in derecognised francial assets of unantial sease in common continuing involvement in derecognised francial assets of unantial sease in common continuing involvement in derecognised francial assets of the sease in the	ů v	text			
Expense from contriuning involvement in derecognized intenchal sasses of manufactive processing of the process of manufactive processing and proces					
Expanse from continuing involvement in disrocoption for facebal assets cumulatively recognised in Expansion where greated exhibity for predict properties of transfer activity. X x x x x x x x x x x x x x x x x x x	Income from continuing involvement in derecognised financial assets cumulatively recognised	X instant, credit	IFRS 7.42G b Disclosure		
Explanation when greatest transfer activity body piece  Oan (loss) from hander activity during pend representing present ransfer activity.  A summand of the process from transfer activity during pend representing present transfer activity.  A summand of the process from transfer activity during pend representing present transfer activity.  A summand of the process from transfer activity during pend representing present transfer activity.  A summand of the process from transfer activity during pend representing present transfer activity.  A summand of the process from transfer activity during pend representing present transfer activity.  Disclosure of maturity analysis of undisconsisted cash cultivosis to represent activities to transferror activities activities.  The process of transferror activities activities activities activities activities activities.  Maturity (see)  Maturity (see)  Aggregated line bands [member]  Aggregated line bands [member]  Aggregated line bands [member]  Aggregated line bands [member]  Not later than one year [member]  Not later than one worth and not later than one year [member]  Later than one month and not later than one year [member]  Later than six months and not later than one year [member]  Later than now year and not later than one year [member]  Later than now year and not later than one year [member]  Later than now year and not later than one year [member]  Later than now year and not later than one year [member]  Later than now year and not later than one year [member]  Later than now year and not later than one year [member]  Later than now year and not later than one year [member]  Later than now year and not later than the years [member]  Later than now year and not later than the years [member]  Later than now year and not later than now year [member]  Eater than now year and not later than now year [member]  Eater than now year and not later than now year [member]  Eater than now year and not later than now year [member]  Eater than now year and not later than now ye					
Proceeds from transfer activity during priorid representing greatest transfer activity. Natural projects of animality ransplas of transferred assess (lack food).  Disclosure of manufary analysis of transferred assess (lack food).  Disclosure of manufary analysis of undiscounted cash outflows to repurchase derecognised financial assess or amounts payable to transferred assess (lack food).  Maturity (ava)  Aggregated fine bands (member)  Aggregated sime bands (member)  Not later than one year (member)  Not later than one year (member)  Later than six months and not later than one year (member)  Each of the control o	Explanation when greatest transfer activity took place	text	IFRS 7.42G c (i) Disclosure		
Decidence of maturity analysis of undiscoursed cash outlines to report has derecognised financial assets or amounts payable of undiscoursed cash outlines to report has derecognised financial assets of another parabyse of undiscourse and coulties to report has descent and the parabyse of undiscourse and coulties to report has descent assets of another payable to transferred assets (fable).  ### F87 742E e Database  ### P87 742E e Database  ###					
Aggregated firm brands [member]  Aggregated firm one year [member]  Not later than one year [member]  Not later than one year [member]  Later than one month [member]  Later than one month [member]  Later than one month and not later than one year [member]  PRESS (2.8.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2	Disclosure of maturity analysis of undiscounted cash outflows to repurchase derecognised financial assets or				
Disclosure of maturity analysis of transferred assets (plantacid assets (potange) assets or amounts payable to transferred assets (bable)  FRS 7.48 © 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	amounts payable to transferee in respect of transferred assets [text block]	IGAL DIOUK			
### Seed of amounts payable to transferred in respect of transferred assets (bable)  ### FRS 163 Processes. ### FRS 1540 to 10 concerns	or amounts payable to transferee in respect of transferred assets [abstract]				
FIRST 1.09   Decisionary   FIRST 7.02   Decisionary   FIRST 7.02   Decisionary   FIRST 7.02   Decisionary   FIRST 7.02   Decisionary   FIRST 7.03   Decisi		table	IFRS 7.42E e Disclosure		
Maturity (axis)  As 1.61 a processors FFR 1.62 A processors FFR 1.63 A processors FFR 1.					
Maturity [axis]  Agregated sine bands [member]  Agregated sine					
2023-01-0   IFRS 17.132 b   Destinate   IAS 19.147 c   Example. Effective	W. 24.13		IFRS 16.94 Disclosure, IFRS 7.23B a Disclosure, Effectiv		
Color   First   17.132   Discourse   Effective	Maturity [axis]	axis			
Aggregated time bands [member]   FIRS 1.18   20   00			01 IFRS 17.132 b Disclosure, IAS 19.147 c Example, Effe		
Aggregated time bands [member]			ctive 2023-01-01 IFRS 17.109 Disclosure, Effective 2023-01-01 IFRS 17.120 Disclosure		
Aggregated time bands [member]					
member (default)			IFRS 16.97 Disclosure, IFRS 16.94 Disclosure, IFRS 7.B1		
Gefault    OI   IFRS 17,102 A   Discourse   Effective 2023-01-0   IFRS 17,102 b   Discourse   Effective 2023-01-0   IFRS 16,97 (discourse   IFRS 16,94 (discourse)   IFRS 16,94 (discourse)   IFRS 16,94 (discourse)   IFRS 17,102 b   Discourse   IFRS		member			
citive 2023-01-01 IFRS 17.120 Declarate. Effective 2023-01-01 IFRS 17.103 Declarate. Effective 2023-01-01 IFRS 17.103 Declarate. IFRS 7.1031A Example. Exprise plant 2023-01-01 IFRS 7.1031A Example. Exprise plant 2023-01-01 IFRS 7.1031A Example. Exprise plant 2023-01-01 IFRS 7.1031A Example. Exprise 4022-01-01 IFRS 7.1032 de Example. Exprise 4022-01-01 IFRS 7.1033 de Example. Exprise 4022-01-01 IFRS 7.1033 de Example. Exprise 4022-01-01 IFRS 7.1033 de Example. IFRS 7.1031 Example. IFRS 7.1031 de Example. IFRS 7.1031 de Example. IFRS 7.1031 Example. IFRS 7.1031 de Example. IFRS 7.1031 Example. IFRS 7.1031 Example. IFRS 7.1031 Example. IFRS 7.1031 Example. IFRS 7	Aggregated time bands [member]		01 IFRS 17.109A Disclosure, Effective 2023-01-		
Not later than one year [member]  Not later than one year [member]  Not later than three months [member]  Not later than one month [member]  Later than one month and not later than three months [member]  Later than three months and not later than one year [member]  Later than three months and not later than one year [member]  Later than one month and not later than one year [member]  Later than one months and not later than one year [member]  Later than one months and not later than one year [member]  Later than one months and not later than one year [member]  Later than one months and not later than one year [member]  Member  Later than one year [member]  Later than one year [member]  Member  Later than one year [member]  Member  Later than one year [member]  Member  Membe					
Member   FIRS 16.97 (buctourse)   FIRS 16.94 (buctourse)   FIRS 7.811   Eacropte)   FIRS 7.811					
IFRS 7.811 Example. Effective 2023-01- 01 IFRS 7.132 b					
O I IFRS 17.132 b <u>backeare</u> Not later than three months [member]  Member  Not later than one month [member]  Not later than one month [member]  Member  IFRS 7.1636 a <u>Europie</u> IFRS 7.1631 A <u>Eu</u>	Not later than one year [member]	member			
Not later than three months [member]  Not later than one month [member]  Not later than one month [member]  Later than one month and not later than three months [member]  Later than one month and not later than one year [member]  Later than three months and not later than one year [member]  Later than three months and not later than six months [member]  Later than three months and not later than one year [member]  Member  Later than three months and not later than one year [member]  Member  Later than three months and not later than one year [member]  Member					
Not later than one month [member]  Later than one month and not later than three months [member]  Later than one month and not later than one year [member]  Later than three months and not later than one year [member]  Later than three months and not later than six months [member]  Later than three months and not later than six months [member]  Later than six months and not later than one year [member]  Later than six months and not later than one year [member]  Later than one year [member]  Member  Later than one year [member]  Later than one year [member]  Member  Later than one year [member]  Member  Mem	Mallatarilara da con de la constanta de la cons				
Not later than one month [member]  Later than one month and not later than three months [member]  Later than one month and not later than one year [member]  Later than three months and not later than one year [member]  Later than three months and not later than six months [member]  Member  Later than three months and not later than six months [member]  Member  Later than six months and not later than one year [member]  Member  Later than six months and not later than one year [member]  Member  Later than six months and not later than one year [member]  Member  Later than six months and not later than one year [member]  Member  Mem	Not later than three months [member]	member			
Later than one month and not later than three months [member]  Later than three months and not later than one year [member]  Later than three months and not later than six months [member]  Later than three months and not later than six months [member]  Member  Later than three months and not later than six months [member]  Member  Later than six months and not later than six months [member]  Later than six months and not later than one year [member]  Member  Later than six months and not later than one year [member]  Member  Later than six months and not later than one year [member]  Member	Not later than one month (member)	member	IFRS 7.B35 a Example, IFRS 7.B11 a Example,		
Later than three months and not later than one year [member]  Later than three months and not later than one year [member]  Later than three months and not later than six months [member]  Later than three months and not later than six months [member]  member  Later than six months and not later than one year [member]  Later than six months and not later than one year [member]  Later than six months and not later than one year [member]  Later than six months and not later than one year [member]  Later than six months and not later than one year [member]  Later than one year [member]  Later than one year [member]  Member  Me	Not later than one month (member)	ombei			
Later than three months and not later than one year [member]  Later than three months and not later than six months [member]  Later than three months and not later than six months [member]  Later than six months and not later than one year [member]  Later than six months and not later than one year [member]  Later than six months and not later than one year [member]  Member  IFRS 7.B11 c Example. Expiry date 2023-01- 01 IFRS 7.B35 d Example.	Later than one month and not later than three months [member]	member	IFRS 7.B35 b Example		
Later than three months and not later than six months [member]    IFRS 7.IG31A Example:   Expiry date 2023-01-01   FRS 7.IG31A Example:   Expiry date 2023-01-01   FRS 7.IG31A Example:	Later than three months and not later than one year [member]	member	IFRS 7.B11 c Example		
Later than three months and not later than six months [member]  D1 IFRS 7.IG28 b Example. Expiry date 2023-01-01 IFRS 7.33 d Example  Later than six months and not later than one year [member]  EAST-BIS 5.BIS 6 Example. Expiry date 2023-01-01 IFRS 7.BIS 7.BIS 7.BIS 8.BIS 7.BIS 7.BIS 7.BIS 8.BIS 7.BIS 7.BI					
Later than six months and not later than one year [member]  Later than six months and not later than one year [member]  member  member  member  member  member  member  member  member  liFRS 7.B35 d Example: IFRS 7.IG31A Example: Expiry date 2023-01- 01 IFRS 7.IG28 d Example  Later than one year [member]  member  memb	Later than three months and not later than six months [member]	member	01 IFRS 7.IG28 b Example, Expiry date 2023-01-		
Later than six months and not later than one year [member]    IFRS 7.811   Example: Expiry date 2023-01-   O1   IFRS 7.37 a Example: Expiry date 2023-01-   O1   IFRS 7.1G28 c Example					
Later than six months and not later than one year [member]  O1 IFRS 7.37 a Example.  IAS 1.61 b Discourse. Expiry date 2023-01-  O1 IFRS 7.1G28 o Example.  IAS 1.61 b Discourse. Expiry date 2023-01-  O1 IFRS 7.1G28 o Example. Expiry date 2023-01-  O1 IFRS 7.37 a Example  IFRS 7.1G31A Example. IFRS 7.B11 d Example.  IFRS 7.1G31A Example.  IFRS 7.1G31A Example.  IFRS 7.1G31A Example.  IFRS 7.1G31A Example.	Leter then air months and and leter the annual of	mamber			
IAS 1.61 b Declosure, Expiry date 2023-01-  Later than one year [member] member 01 IFRS 7.628 d Example, Expiry date 2023-01-  01 IFRS 7.63 T a Example  Later than one year and not later than five years [member] member IFRS 7.1631A Example IFRS 7.1811 d Example  IFRS 7.1631A Example IFRS 7.1811 Example	Later tnan six months and not later than one year [member]	member	01 IFRS 7.37 a Example, Expiry date 2023-01-		
Later than one year [member] member 01 IFRS 7.IG28 d Example, Expiry date 2023-01- 01 IFRS 7.37 a Example  Later than one year and not later than five years [member] member IFRS 7.IG31A Example IFRS 7.B11 d Example  IFRS 7.IG31A Example IFRS 7.B11 Example					
Later than one year and not later than five years [member] member IFRS 7.IG31A Example IFRS 7.B11 d Example IFRS 7.B11 d Example IFRS 7.B11 Exampl	Later than one year [member]	member	01 IFRS 7.IG28 d Example, Expiry date 2023-01-		
IFRS 7.IG31A Example, IFRS 7.B11 Example,	l star than one year and not later than five years (member)	member			
			IFRS 7.IG31A Example, IFRS 7.B11 Example,		
	Later than one year and not later than three years [member]	member			

Inhal	Toma	IFDCforman	Additional AU Reference	All Deference
Label	Туре	IFRS 7.B11 Example: IFRS 16.97 Disclosure:	to IFRS elements	AU Reference
Later than one year and not later than two years [member]	member	IAS 1.112 c Common practice, IFRS 7.IG31A Example, IFRS 16.94 Disclosure, Effective 2023-01-		
		01 IFRS 17.132 b Disclosure		
Later than two years and not later than three years [member]	member	IFRS 7.B11 Example, IFRS 16.94 Disclosure IFRS 16.97 Disclosure, IAS 1.112 C Common practice; IFRS 7.IG31A Example, Effective 2023-01- 01 IFRS 17.132 b Disclosure		
Later than three years and not later than five years [member]	member	IFRS 7.B11 Example, IFRS 7.B35 f Example, IFRS 7.IG31A Example		
Later than three years and not later than four years [member]	member	IFRS 7.IG31A Example, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure IFRS 7.B11 Example, IAS 1.112 c Common practice, Effective 2023-01-		
		01 IFRS 17.132 b Disclosure IFRS 16.94 Disclosure, IFRS 7.IG31A Example,		
Later than four years and not later than five years [member]	member	IAS 1.112 c Common practice: IFRS 7.B11 Example: IFRS 16.97 Disclosure: Effective 2023-01-01 IFRS 17.132 b Disclosure		
Later than five years [member]	member	IFRS 16.97 Disclosure: IFRS 7.IG31A Example: IFRS 16.94 Disclosure: IFRS 7.B35 g Example: IFRS 7.B11 Example, Effective 2023-01-01 IFRS 17.132 b Disclosure		
Later than five years and not later than ten years [member]	member	IFRS 7.IG31A Example, IFRS 7.B11 Example,		
Later than five years and not later than seven years [member]	member	IAS 1.112 c Common practice IFRS 7.IG31A Example, IFRS 7.B11 Example		
Later than seven years and not later than ten years [member]	member	IFRS 7.B11 Example, IFRS 7.IG31A Example		
Later than ten years [member]	member	IFRS 7.IG31A Example, IAS 1.112 C Common practice, IFRS 7.B11 Example		
Later than ten years and not later than fifteen years [member]	member	IFRS 7.IG31A Example, IFRS 7.B11 Example		
Later than fifteen years and not later than twenty years [member]  Later than twenty years and not later than twenty-five years [member]	member	IFRS 7.B11 Example, IFRS 7.IG31A Example IFRS 7.B11 Example, IFRS 7.IG31A Example		
Continuing involvement in derecognised financial assets by type of instrument [axis]	member axis	IFRS 7.B33 Example		
Types of instrument [member]	member (default)	IFRS 7.B33 Example		
Written put options [member]	[default] member	IFRS 7.B33 Example, IFRS 7.IG40B Example		
Purchased call options [member] Guarantees [member]	member member	IFRS 7.B33 Example, IFRS 7.IG40B Example IFRS 7.B33 Example		
Continuing involvement in derecognised financial assets by type of transfer [axis]	axis	IFRS 7.B33 Example		
Types of transfer [member]	member [default]	IFRS 7.B33 <sub>Example</sub>		
Securities lending [member]	member	IFRS 7.B33 Example, IFRS 7.IG40B Example		
Factoring of receivables [member] Securitisations [member]	member	IFRS 7.B33 Example IFRS 7.B33 Example		
Disclosure of maturity analysis of undiscounted cash outflows to repurchase derecognised financial	member line items	II 113 7.000 Example		
assets or amounts payable to transferee in respect of transferred assets [line items] Undiscounted cash outflow required to repurchase derecognised financial assets	X instant, credit	IFRS 7.42E d Disclosure		
Other amounts payable to transferee in respect of transferred assets	X instant, credit	IFRS 7.42E d Disclosure		
Disclosure of financial assets at date of initial application of IFRS 9 [text block]  Disclosure of financial assets at date of initial application of IFRS 9 [abstract]	text block	IFRS 7.42I Disclosure		
Disclosure of financial assets at date of initial application of IFRS 9 [table]	table	IFRS 7.42I Disclosure		
Classes of financial assets [axis]	axis	Effective on first application of IFRS 9 IFRS 4.39L b Disclosure, IFRS 9.7.2.34 Disclosure, IFRS 7.42D Disclosure, IFRS 7.6 Disclosure, Effective 2023-01-01 IFRS 9.7.2.42 Disclosure, Effective 2023-01-01 IFRS 17.032 Disclosure		
Financial assets, class [member]	member [default]	IFRS 7.7.6 Disclosure. IFRS 7.421 Disclosure. Effective on first application of IFRS 9.17.2.34 Disclosure. Effective 2023-01-01 IFRS 17.620 bisclosure. Effective 2023-01-01 IFRS 17.620 bisclosure. Effective 2023-01-01 IFRS 9.7.2.42 Disclosure		
Financial assets at amortised cost, class [member]	member	IFRS 7.B2 a <sub>Disclosure</sub> IFRS 7.IG20B <sub>Example</sub> , IFRS 7.6 <sub>Example</sub> ,		
Mortgages [member]	member	IFRS 7.IG40B Example		
Loans to consumers [member]	member	IFRS 7.IG40B Example, IFRS 7.IG20C Example, IFRS 7.6 Example		
Loans to corporate entities [member]	member	IFRS 7.IG20C Example, IFRS 7.6 Example, IAS 1.112 C Common practice		
Loans to government [member]	member	IAS 1.112 c Common practice		
Trade receivables [member]	member	IFRS 7.35N Example, IFRS 7.35H b (iii) Disclosure, IAS 1.112 c Common practice, IFRS 7.35M b (iii) Disclosure		
Financial assets at fair value, class [member]	member	IFRS 7.B2 a Disclosure		
Trading securities [member]	member	IFRS 7.IG40B Example, IFRS 7.6 Example IFRS 13.94 Example, IFRS 13.IE60 Example,		
Derivatives [member]	member	IFRS 7.IG40B Example, IFRS 7.6 Example		
Option contract [member] Futures contract [member]	member member	IAS 1.112 c Common practice		
Swap contract [member]	member	IAS 1.112 c Common practice		
Currency swap contract [member] Interest rate swap contract [member]	member member	IAS 1.112 C Common practice		
Forward contract [member]	member	IAS 1.112 c Common practice		
Equity investments [member] Financial assets outside scope of IFRS 7, class [member]	member member	IFRS 7.6 Example, IFRS 7.IG40B Example IFRS 7.B2 b Disclosure		
Disclosure of financial assets at date of initial application of IFRS 9 [line items]	line items			
Financial assets, measurement category immediately before initial application of IFRS 9  Financial assets, carrying amount immediately before initial application of IFRS 9	text X instant, debit	IFRS 7.42I a Disclosure IFRS 7.42I a Disclosure		
Financial assets, carrying amount immediately before initial application of IFRS 9  Financial assets, measurement category immediately after initial application of IFRS 9	text	IFRS 7.421 b Disclosure		
Financial assets, carrying amount immediately after initial application of IFRS 9 Financial assets previously designated at fair value through profit or loss but no longer so designated,	X instant, debit	IFRS 7.42I b <sub>Disclosure</sub>		
initial application of IFRS 9	X instant, debit	IFRS 7.42I c <sub>Disclosure</sub>		
Financial assets previously designated at fair value through profit or loss reclassified due to requirements of IFRS 9, initial application of IFRS 9	X instant, debit	IFRS 7.42I c <sub>Disclosure</sub>		
Financial assets previously designated at fair value through profit or loss reclassified voluntarily, initial application of IFRS 9	X instant, debit	IFRS 7.42I c <sub>Disclosure</sub>		
Disclosure of financial liabilities at date of initial application of IFRS 9 [text block]	text block	IFRS 7.42I Disclosure		
Disclosure of financial liabilities at date of initial application of IFRS 9 [abstract]  Disclosure of financial liabilities at date of initial application of IFRS 9 [table]	table	IFRS 7.42I Disclosure		
Classes of financial liabilities [axis]	axis	IFRS 7.42I Disclosure, IFRS 7.6 Disclosure, IFRS 9.7.2.34 Disclosure, Effective 2023-01-		
Financial liabilities, class [member]	member [default]	01 IFRS 9.7.2.42 Disclosure IFRS 9.7.2.34 Disclosure, IFRS 7.421 Disclosure, IFRS 7.6 Disclosure, Effective 2023-01-		
Financial liabilities at americant east, class (member)	-	01 IFRS 9.7.2.42 Disclosure		
Financial liabilities at amortised cost, class [member] Financial liabilities at fair value, class [member]	member member	IFRS 7.B2 a Disclosure IFRS 7.B2 a Disclosure		
Financial liabilities outside scope of IFRS 7, class [member]	member	IFRS 7.B2 b Disclosure		
Disclosure of financial liabilities at date of initial application of IFRS 9 [line items]  Financial liabilities, measurement category immediately before initial application of IFRS 9	line items text	IFRS 7.42I a <sub>Disclosure</sub>		
Financial liabilities, carrying amount immediately before initial application of IFRS 9	X instant, credit	IFRS 7.42I a Disclosure IFRS 7.42I b Disclosure		
Financial liabilities, measurement category immediately after initial application of IFRS 9 Financial liabilities, carrying amount immediately after initial application of IFRS 9	text X instant, credit	IFRS 7.42I b Disclosure IFRS 7.42I b Disclosure		

Label	Туре	IFRS reference	Additional AU Reference	AU Reference
Financial liabilities previously designated at fair value through profit or loss but no longer so designated,		IFRS 7.42I c <sub>Disclosure</sub>	to IFRS elements	AO Reference
initial application of IFRS 9 Financial liabilities previously designated at fair value through profit or loss reclassified due to	X instant, credit			
requirements of IFRS 9, initial application of IFRS 9 Financial liabilities previously designated at fair value through profit or loss reclassified voluntarily,	X instant, credit	IFRS 7.42I c Disclosure		
initial application of IFRS 9 Information on how entity applied classification requirements in IFRS 9 to financial assets whose classification	X instant, credit	IFRS 7.42I c Disclosure		
has changed as result of applying IFRS 9  Description of reasons for designation or de-designation of financial assets or financial liabilities as measured at	text	IFRS 7.42J a <sub>Disclosure</sub>		
fair value through profit or loss at date of initial application of IFRS 9	text	IFRS 7.42J b Disclosure		
Increase (decrease) in financial assets on basis of measurement category, initial application of IFRS 9  Increase (decrease) in financial assets arising from change in measurement attribute, initial application of IFRS 9	X instant, debit	IFRS 7.42L a <sub>Disclosure</sub> IFRS 7.42L b <sub>Disclosure</sub>		
Increase (decrease) in financial liabilities on basis of measurement extensive initial application of IERS 0	Υ	IFRS 7.42L a Disclosure		
Increase (decrease) in manual nationless of basis of measurement category, initial application of IFRS q	X instant, credit	IFRS 7.42L b Disclosure		
Fair value of financial assets reclassified as measured at amortised cost, initial application of IFRS 9	X instant, debit	IFRS 7.42M a <sub>Disclosure</sub>		
Fair value gain (loss) that would have been recognised in profit or loss or other comprehensive income if financial assets had not been reclassified as measured at amortised cost, initial application of IFRS 9	X <sub>duration, credit</sub>	IFRS 7.42M b Disclosure		
Fair value of financial assets reclassified out of fair value through profit or loss and into fair value through other comprehensive income, initial application of IFRS 9	X instant, debit	IFRS 7.42M a Disclosure		
Fair value gain (loss) that would have been recognised in profit or loss if financial assets had not been reclassified out of fair value through profit or loss and into fair value through other comprehensive income, initial	X <sub>duration, credit</sub>	IFRS 7.42M b Disclosure		
application of IFRS 9  Effective interest rate determined on date of reclassification of financial assets out of fair value through profit or	X.XX instant	IFRS 7.42N a Disclosure		
loss category, initial application of IFRS 9 Interest revenue (expense) recognised for financial assets reclassified out of fair value through profit or loss		IFRS 7.42N b Disclosure		
category, initial application of IFRS 9  Fair value of financial liabilities reclassified as measured at amortised cost, initial application of IFRS 9	X duration, credit X instant, credit	IFRS 7.42N D Disclosure		
Fair value gain (loss) that would have been recognised in profit or loss or other comprehensive income if	X duration, credit	IFRS 7.42M b Disclosure		
financial liabilities had not been reclassified as measured at amortised cost, initial application of IFRS 9  Effective interest rate determined on date of reclassification of financial liabilities out of fair value through profit or		IFRS 7.42N a Disclosure		
loss category, initial application of IFRS 9 Interest revenue (expense) recognised for financial liabilities reclassified out of fair value through profit or loss	X duration, credit	IFRS 7.42N b Disclosure		
category, initial application of IFRS 9 Statement and explanation when initially applying AASB 9 not at beginning of reporting period	text	Discustife		AASB 9.Aus1.5
Explanation of initial application of impairment requirements for financial instruments [text block] Financial assets whose contractual cash flow characteristics have been assessed based on facts and	text block	IFRS 7.42P Disclosure		
circumstances at initial recognition without taking into account requirements related to modification of time value	X instant, debit	IFRS 7.42R Disclosure		
of money element Financial assets whose contractual cash flow characteristics have been assessed based on facts and	X instant, debit	IFRS 7.42S Disclosure		
circumstances at initial recognition without taking into account exception for prepayment features Disclosure of financial assets affected by amendments to IFRS 9 for prepayment features with negative	text block	IFRS 9.7.2.34 Disclosure		
compensation [text block]  Disclosure of financial assets affected by amendments to IFRS 9 for prepayment features with negative	.JA, DION	Discusure		
compensation [abstract]  Disclosure of financial assets affected by amendments to IFRS 9 for prepayment features with negative	t-bl-	IEDC 0 7 2 24		
compensation [table]	table	IFRS 9.7.2.34 Disclosure Effective on first application of IFRS		
		9 IFRS 4.39L b Disclosure, IFRS 9.7.2.34 Disclosure,		
Classes of financial assets [axis]	axis	IFRS 7.42I Disclosure, IFRS 7.6 Disclosure, Effective 2023-01-01 IFRS 9.7.2.42 Disclosure, Effective 2023-		
		01-01 IFRS 17.C32 Disclosure		
		IFRS 7.6 <sub>Disclosure</sub> , IFRS 7.42I <sub>Disclosure</sub> , Effective		
Financial assets, class [member]		on first application of IFRS 9 IFRS 4.39L b Disclosure, Effective 2023-01-		
		01 IFRS 17.C32 Disclosure, Effective 2023-01- 01 IFRS 9.7.2.42 Disclosure		
Financial assets at amortised cost, class [member]	member	IFRS 7.B2 a Disclosure		
Mortgages [member]	member	IFRS 7.IG20B Example, IFRS 7.6 Example, IFRS 7.IG40B Example		
Loans to consumers [member]	member	IFRS 7.IG40B Example, IFRS 7.IG20C Example,		
· ,		IFRS 7.6 Example IFRS 7.IG20C Example, IFRS 7.6 Example,		
Loans to corporate entities [member]	member	IAS 1.112 c Common practice		
Loans to government [member]	member	IAS 1.112 c Common practice IFRS 7.35N Example, IFRS 7.35H b (iii) Disclosure,		
Trade receivables [member]  Financial assets at fair value, class [member]	member	IAS 1.112 c <sub>Common practice</sub> , IFRS 7.35M b (iii) <sub>Disclosure</sub> IFRS 7.B2 a <sub>Disclosure</sub>		
Trading securities [member]	member member	IFRS 7.IG40B Example, IFRS 7.6 Example		
Derivatives [member]	member	IFRS 13.94 <sub>Example</sub> , IFRS 13.IE60 <sub>Example</sub> , IFRS 7.IG40B <sub>Example</sub> , IFRS 7.6 <sub>Example</sub>		
Option contract [member]	member	IAS 1.112 c Common practice		
Futures contract [member] Swap contract [member]	member member	IAS 1.112 C Common practice IAS 1.112 C Common practice		
Currency swap contract [member]	member	IAS 1.112 C Common practice		
Interest rate swap contract [member] Forward contract [member]	member member	IAS 1.112 C Common practice IAS 1.112 C Common practice		
Equity investments [member] Financial assets outside scope of IFRS 7, class [member]	member member	IFRS 7.6 Example, IFRS 7.IG40B Example IFRS 7.B2 b Disclosure		
Disclosure of financial assets affected by amendments to IFRS 9 for prepayment features with negative	line items	Disclosure		
compensation [line items] Financial assets affected by amendments to IFRS 9 for prepayment features with negative	text	IFRS 9.7.2.34 a Disclosure		
compensation, measurement category immediately before applying amendments Financial assets affected by amendments to IFRS 9 for prepayment features with negative	X instant, debit	IFRS 9.7.2.34 a Disclosure		
compensation, carrying amount immediately before applying amendments Financial assets affected by amendments to IFRS 9 for prepayment features with negative		IFRS 9.7.2.34 a Disclosure		
compensation, measurement category after applying amendments Financial assets affected by amendments to IFRS 9 for prepayment features with negative	text			
compensation, carrying amount after applying amendments Financial assets that were designated as measured at fair value through profit or loss before application	X instant, debit	IFRS 9.7.2.34 b Disclosure		
of amendments to IFRS 9 for prepayment features with negative compensation that are no longer so	X instant, debit	IFRS 9.7.2.34 c Disclosure		
designated  Description of reasons for designation or de-designation of financial assets as measured at fair value		IFD0 0 7 0 04 d		
through profit or loss when applying amendments to IFRS 9 for prepayment features with negative compensation	text	IFRS 9.7.2.34 d Disclosure		
Disclosure of financial liabilities affected by amendments to IFRS 9 for prepayment features with negative compensation [text block]	text block	IFRS 9.7.2.34 Disclosure		
Disclosure of financial liabilities affected by amendments to IFRS 9 for prepayment features with negative compensation [abstract]				
Disclosure of financial liabilities affected by amendments to IFRS 9 for prepayment features with negative compensation [table]	table	IFRS 9.7.2.34 Disclosure		
	ovio	IFRS 7.42I Disclosure, IFRS 7.6 Disclosure,		
Classes of financial liabilities [axis]	axis	IFRS 9.7.2.34 Disclosure, Effective 2023-01- 01 IFRS 9.7.2.42 Disclosure		
Financial liabilities class [mambar]	member	IFRS 9.7.2.34 Disclosure, IFRS 7.421 Disclosure, IFRS 7.6 Disclosure, Effective 2023-01-		
Financial liabilities, class [member]	[default]	01 IFRS 9.7.2.42 Disclosure		
Financial liabilities at amortised cost, class [member] Financial liabilities at fair value, class [member]	member member	IFRS 7.B2 a Disclosure IFRS 7.B2 a Disclosure		
Financial liabilities outside scope of IFRS 7, class [member]	member	IFRS 7.B2 b Disclosure		
Disclosure of financial liabilities affected by amendments to IFRS 9 for prepayment features with negative compensation [line items]	line items			
Financial liabilities affected by amendments to IFRS 9 for prepayment features with negative compensation, measurement category immediately before applying amendments	text	IFRS 9.7.2.34 a Disclosure		
Financial liabilities affected by amendments to IFRS 9 for prepayment features with negative compensation, carrying amount immediately before applying amendments	X instant, credit	IFRS 9.7.2.34 a Disclosure		
Financial liabilities affected by amendments to IFRS 9 for prepayment features with negative	text	IFRS 9.7.2.34 b <sub>Disclosure</sub>		
compensation, measurement category after applying amendments				

Label	Туре	IFRS reference	Additional AU Reference	AU Reference
Financial liabilities affected by amendments to IFRS 9 for prepayment features with negative	•		to IFRS elements	AO REIEFEILE
compensation, carrying amount after applying amendments Financial liabilities that were designated as measured at fair value through profit or loss before application of amendments to IFRS 9 for prepayment features with negative compensation that are no	X instant, credit	IFRS 9.7.2.34 b <sub>Disclosure</sub>		
longer so designated Description of reasons for designation or de-designation of financial liabilities as measured at fair value through profit or loss when applying amendments to IFRS 9 for prepayment features with negative	text	IFRS 9.7.2.34 d <sub>Disclosure</sub>		
compensation  Disclosure of financial assets affected by amendments to IFRS 9 made by IFRS 17 [text block]	text block	Effective 2023-01-01 IFRS 9.7.2.42 Disclosure		
Disclosure of financial assets affected by amendments to IFRS 9 made by IFRS 17 [abstract]				
Disclosure of financial assets affected by amendments to IFRS 9 made by IFRS 17 [table]	table	Effective 2023-01-01 IFRS 9.7.2.42 Disclosure Effective on first application of IFRS		
Classes of financial assets [axis]	axis	J IFRS 4.39L D bisclosure, IFRS 9.7.2.34 Disclosure, IFRS 7.421 Disclosure, IFRS 7.6 Disclosure, Effective 2023-01-01 IFRS 9.7.2.42 Disclosure, Effective 2023-01-01 IFRS 17.032 Disclosure		
Financial assets, class [member]	member [default]	IFRS 7.6 bioclosure. IFRS 9.72.34 bioclosure. IFRS 7.421 bioclosure. Effective on first application of IFRS 9 IFRS 4.391. b bioclosure. Effective 2023-01-01 IFRS 17.C32 bioclosure. Effective 2023-01-01 IFRS 9.72.42 bioclosure.		
Financial assets at amortised cost, class [member]	member	IFRS 7.B2 a Disclosure		
Mortgages [member]	member	IFRS 7.IG20B Example, IFRS 7.6 Example,		
Loans to consumers [member]	member	IFRS 7.IG40B Example IFRS 7.IG40B Example, IFRS 7.IG20C Example, IFRS 7.6 Example		
Loans to corporate entities [member]	member	IFRS 7.IG20C Example, IFRS 7.6 Example,		
Loans to government [member]	member	IAS 1.112 C Common practice		
Trade receivables [member]	member	IFRS 7.35N Example, IFRS 7.35H b (iii) Disclosure,		
Financial assets at fair value, class [member]	member	IAS 1.112 c <sub>Common practice</sub> , IFRS 7.35M b (iii) <sub>Disclosure</sub> IFRS 7.B2 a <sub>Disclosure</sub>		
Trading securities [member]	member	IFRS 7.IG40B Example, IFRS 7.6 Example		
Derivatives [member]	member	IFRS 13.94 Example, IFRS 13.IE60 Example, IFRS 7.IG40B Example, IFRS 7.6 Example		
Option contract [member]	member	IAS 1.112 c Common practice		
Futures contract [member] Swap contract [member]	member member	IAS 1.112 C Common practice		
Currency swap contract [member]	member	IAS 1.112 c Common practice		
Interest rate swap contract [member] Forward contract [member]	member member	IAS 1.112 C Common practice		
Equity investments [member]	member	IFRS 7.6 Example, IFRS 7.IG40B Example		
Financial assets outside scope of IFRS 7, class [member]  Disclosure of financial assets affected by amendments to IFRS 9 made by IFRS 17 [line items]	member line items	IFRS 7.B2 b Disclosure		
Financial assets affected by amendments to IFRS 9 made by IFRS 17, classification immediately before applying amendments		Effective 2023-01-01 IFRS 9.7.2.42 a Disclosure		
Financial assets affected by amendments to IFRS 9 made by IFRS 17, measurement category	text	Effective 2023-01-01 IFRS 9.7.2.42 a Disclosure		
immediately before applying amendments Financial assets affected by amendments to IFRS 9 made by IFRS 17, carrying amount immediately		Effective 2023-01-01 IFRS 9.7.2.42 a Disclosure		
before applying amendments Financial assets affected by amendments to IFRS 9 made by IFRS 17, measurement category after	X instant, debit			
applying amendments	text	Effective 2023-01-01 IFRS 9.7.2.42 b Disclosure		
Financial assets affected by amendments to IFRS 9 made by IFRS 17, carrying amount after applying amendments	X instant, debit	Effective 2023-01-01 IFRS 9.7.2.42 b Disclosure		
Disclosure of financial liabilities affected by amendments to IFRS 9 made by IFRS 17 [text block]  Disclosure of financial liabilities affected by amendments to IFRS 9 made by IFRS 17 [abstract]	text block	Effective 2023-01-01 IFRS 9.7.2.42 Disclosure		
Disclosure of financial liabilities affected by amendments to IFRS 9 made by IFRS 17 [table]  Classes of financial liabilities [axis]	table	Effective 2023-01-01 IFRS 9.7.2.42 Disclosure IFRS 7.421 Disclosure, IFRS 7.6 Disclosure IFRS 9.7.2.34 Disclosure Effective 2023-01- 01 IFRS 9.7.2.42 Disclosure		
Financial liabilities, class [member]	member [default]	IFRS 9.7.2.34 Disclosure IFRS 7.421 Disclosure IFRS 7.6 Disclosure Effective 2023-01-01 IFRS 9.7.2.42 Disclosure		
Financial liabilities at amortised cost, class [member]	member	IFRS 7.B2 a Disclosure		
Financial liabilities at fair value, class [member] Financial liabilities outside scope of IFRS 7, class [member]	member member	IFRS 7.B2 a Disclosure IFRS 7.B2 b Disclosure		
Disclosure of financial liabilities affected by amendments to IFRS 9 made by IFRS 17 [line items]	line items	Distriction		
Financial liabilities affected by amendments to IFRS 9 made by IFRS 17, classification immediately before applying amendments	text	Effective 2023-01-01 IFRS 9.7.2.42 a Disclosure		
Financial liabilities affected by amendments to IFRS 9 made by IFRS 17, measurement category immediately before applying amendments	text	Effective 2023-01-01 IFRS 9.7.2.42 a Disclosure		
Financial liabilities affected by amendments to IFRS 9 made by IFRS 17, carrying amount immediately before applying amendments	X instant, credit	Effective 2023-01-01 IFRS 9.7.2.42 a Disclosure		
Financial liabilities affected by amendments to IFRS 9 made by IFRS 17, measurement category after	text	Effective 2023-01-01 IFRS 9.7.2.42 b Disclosure		
applying amendments Financial liabilities affected by amendments to IFRS 9 made by IFRS 17, carrying amount after applying amendments	X instant, credit	Effective 2023-01-01 IFRS 9.7.2.42 b <sub>Disclosure</sub>		
Financial liabilities that were designated as measured at fair value through profit or loss before application of amendments to IFRS 9 made by IFRS 17 but are no longer so designated	X instant, credit	Effective 2023-01-01 IFRS 9.7.2.42 c Disclosure		
Description of reasons for designation or de-designation of financial liabilities as measured at fair value through profit or loss when applying amendments to IFRS 9 made by IFRS 17	text	Effective 2023-01-01 IFRS 9.7.2.42 d <sub>Disclosure</sub>		
[823000] Notes - Fair value measurement Disclosure of fair value measurement [text block]	text block	IFRS 13 - Disclosure Disclosure		
Disclosure of fair value measurement of assets [text block]	text block	IFRS 13.93 Disclosure		
Disclosure of fair value measurement of assets [abstract]  Disclosure of fair value measurement of assets [table]	table	IFRS 13.93 Disclosure		
Measurement [axis]	axis	IAS 41.50 Disclosure, IAS 40.32A Disclosure, IFRS 13.93 a Disclosure		
Aggranted massurament (mamber)	member	IFRS 13.93 a Disclosure, IAS 41.50 Disclosure,		
Aggregated measurement [member]	[default]	IAS 40.32A Disclosure		
At fair value [member]	member	IAS 40.32A <sub>Disclosure</sub> , IAS 41.50 <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub>		
Recurring fair value measurement [member]	member	IFRS 13.93 a Disclosure		
Non-recurring fair value measurement [member]  Not measured at fair value in statement of financial position but for which fair value is disclosed	member member	IFRS 13.93 a <sub>Disclosure</sub> IFRS 13.97 <sub>Disclosure</sub>		
[member]		IFRS 13.97 Disclosure IFRS 13.93 Disclosure, IAS 36.130 d (ii) Disclosure,		
Classes of assets [axis]	axis	IAS 36.126 Disclosure, IFRS 16.53 Disclosure		
Assets [member]	member [default]	IAS 36.126 Disclosure, IFRS 13.93 Disclosure, IFRS 16.53 Disclosure		
Trading equity securities [member]	member	IFRS 13.IE60 Example, IFRS 13.94 Example		
Other equity securities [member]  Debt securities [member]	member member	IFRS 13.94 Example, IFRS 13.IE60 Example IFRS 13.IE60 Example, IFRS 13.94 Example		
Hedge fund investments [member]	member	IFRS 13.IE60 Example, IFRS 13.94 Example		
Derivatives [member]	member	IFRS 13.94 Example, IFRS 13.IE60 Example, IFRS 7.IG40B Example, IFRS 7.6 Example		
Investment preparty (member)		IFRS 13.IE60 Example, IAS 1.112 C Common practice,		
Investment property [member]	member	IFRS 13.94 Example		
		IFRS 13.94 Example IFRS 5.38 Common practice, IFRS 13.94 Example,		
Investment property [member]  Non-current assets held for sale [member]  Levels of fair value hierarchy [axis]	member	IFRS 13.94 Example		
Non-current assets held for sale [member]	member axis member	IFRS 13.94 Example IFRS 5.38 Common practice, IFRS 13.94 Example, IFRS 13.IE60 Example		
Non-current assets held for sale [member]  Levels of fair value hierarchy [axis]	member axis	IFRS 13.94 Example IFRS 5.38 Common practice, IFRS 13.94 Example, IFRS 13.1E60 Example IFRS 13.93 b Disclosure, IAS 19.142 Disclosure		

	Туре	IFRS reference	Additional AU Reference to IFRS elements	AU Reference
	member	IFRS 13.93 b Disclosure	to ir k3 elements	
Disclosure of fair value measurement of assets [line items]	line items			
Assets	X instant, debit	IFRS 13.93 a Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 c Disclosure, IFRS 13.93 b Disclosure,		
,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	- Instant, debit	IAS 1.55 Disclosure, IFRS 13.93 e Disclosure		
Description of reasons for fair value measurement, assets	text	IFRS 13.93 a Disclosure		
	X <sub>duration</sub>	IFRS 13.93 C Disclosure		
	text X <sub>duration</sub>	IFRS 13.93 c Disclosure IFRS 13.93 c Disclosure		
	text	IFRS 13.93 c Disclosure		
Description of policy for determining when transfers between levels are deemed to have occurred	text	IFRS 13.93 c Disclosure, IFRS 13.95 Disclosure,		
assets		IFRS 13.93 e (iv) Disclosure		
	text text	IFRS 13.93 d <sub>Disclosure</sub>		
• • •	text	IFRS 13.93 d Disclosure		
Description of reasons for change in valuation technique used in fair value measurement, assets	text	IFRS 13.93 d Disclosure		
Reconciliation of changes in fair value measurement, assets [abstract]		IEDO 10 00		
Assets at beginning of period	X instant, debit	IFRS 13.93 a <sub>Disclosure</sub> , IFRS 8.23 <sub>Disclosure</sub> , IFRS 8.28 c <sub>Disclosure</sub> , IFRS 13.93 b <sub>Disclosure</sub> ,		
· · · · · · · · · · · · · · · · · · ·	mstant, ocot	IAS 1.55 Disclosure, IFRS 13.93 e Disclosure		
Changes in fair value measurement, assets [abstract]				
Gains (losses) recognised in profit or loss, fair value measurement, assets [abstract]  Gains (losses) recognised in profit or loss on exchange differences, fair value measurement,				
assets	X <sub>duration</sub>	IFRS 13.93 e (i) Common practice		
Gains (losses) recognised in profit or loss excluding exchange differences, fair value measurement, assets	X <sub>duration</sub>	IFRS 13.93 e (i) Common practice		
Total gains (lesses) reaggined in profit or less including evaluating differences, fair value	X <sub>duration</sub>	IFRS 13.93 e (i) Disclosure		
measurement, assets	duration	II 10 10.50 C (I) Disclosure		
Gains (losses) recognised in other comprehensive income, fair value measurement, assets [abstract]				
Gains (losses) recognised in other comprehensive income on exchange differences, fair	X <sub>duration</sub>	IFRS 13.93 e (ii) Common practice		
Value measurement, assets				
fair value measurement, assets	X <sub>duration</sub>	IFRS 13.93 e (ii) Common practice		
Total gains (losses) recognised in other comprehensive income including exchange differences, fair value measurement, assets	X <sub>duration</sub>	IFRS 13.93 e (ii) Disclosure		
Purchases, fair value measurement, assets	X <sub>duration, debit</sub>	IFRS 13.93 e (iii) Disclosure		
	(X) duration, credit	IFRS 13.93 e (iii) <sub>Disclosure</sub>		
	X duration, debit (X) duration, credit	IFRS 13.93 e (iii) <sub>Disclosure</sub> IFRS 13.93 e (iii) <sub>Disclosure</sub>		
	X duration, debit	IFRS 13.93 e (iii) Disclosure		
Transfers out of Level 3 of fair value hierarchy, assets	(X) duration, credit	IFRS 13.93 e (iv) Disclosure		
Total increase (decrease) in fair value measurement, assets	X <sub>duration</sub> , debit	IFRS 13.93 e Disclosure		
Assets at end of period	Υ	IFRS 13.93 a Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 c Disclosure, IFRS 13.93 b Disclosure,		
Assets at end of period	X instant, debit	IAS 1.55 Disclosure, IFRS 13.93 e Disclosure		
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement,	text	IFRS 13.93 e (i) Disclosure		
assets				
measurement, assets	text	IFRS 13.93 e (ii) Disclosure		
,	text	IFRS 13.93 e (iv) Disclosure		
	text	IFRS 13.93 e (iv) Disclosure IFRS 13.93 c Common practice		
Statement that there were no transfers between Level 1. Level 2 or Level 2 of fair value hierarchy	text	IFRS 13.93 e (iv) Common practice, IFRS 13.93 c Common		
assets	text	practice Common practice		
Gains (losses) recognised in profit or loss attributable to change in unrealised gains or losses for assets held at end of period, fair value measurement	X <sub>duration, credit</sub>	IFRS 13.93 f Disclosure		
Description of line items in profit or loss where going (lesses) attributable to change in unrealized going		IEDO 10 00 f		
or losses for assets held at end of period are recognised, fair value measurement	text	IFRS 13.93 f Disclosure		
·	text	IFRS 13.93 g Disclosure IFRS 13.IE65 a (i) Example, IFRS 13.93 g Example		
Description of to whom group within antity that decides entity's valuation policies and procedures	text			
reports, assets	text	IFRS 13.93 g <sub>Example</sub> , IFRS 13.IE65 a (ii) <sub>Example</sub>		
Description of internal reporting procedures for discussing and assessing fair value measurements, assets	text	IFRS 13.IE65 a (iii) Example, IFRS 13.93 g Example		
	text	IFRS 13.93 g Example, IFRS 13.IE65 b Example		
	text	IFRS 13.IE65 c Example, IFRS 13.93 g Example		
Description of how entity determined that third-party information used in fair value measurement was developed in accordance with IFRS 13, assets	text	IFRS 13.IE65 d Example, IFRS 13.93 g Example		
Description of methods used to develop and substantiate unobservable inputs used in fair value	text	IFRS 13.93 g <sub>Example</sub> , IFRS 13.IE65 e <sub>Example</sub>		
measurement, assets	text	IFRS 13.93 i pisclosure		
Description of reason why non-financial asset is being used in manner different from highest and best	text	IFRS 13.93 i Disclosure		
use	lexi			
Disclosure of information sufficient to permit reconciliation of classes determined for fair value measurement to line items in statement of financial position, assets [text block]	text block	IFRS 13.94 Disclosure		
Description of accounting policy decision to use exception in IFRS 13.48, assets	text	IFRS 13.96 Disclosure		
	text	IFRS 13.IE64 a <sub>Example</sub> , IFRS 13.92 <sub>Example</sub> IFRS 13.92 <sub>Example</sub> , IFRS 13.IE64 b <sub>Example</sub>		
	text text block	IFRS 13.92 Example, IFRS 13.IE64 b Example IFRS 13.93 Disclosure		
Disclosure of fair value measurement of liabilities [abstract]	Jivok			
Disclosure of fair value measurement of liabilities [table]	table	IFRS 13.93 Disclosure		
Measurement [axis]	axis	IAS 41.50 Disclosure, IAS 40.32A Disclosure, IFRS 13.93 a Disclosure		
	member	IFRS 13.93 a <sub>Disclosure</sub> , IAS 41.50 <sub>Disclosure</sub> ,		
	[default]	IAS 40.32A Disclosure		
	member	IAS 40.32A Disclosure, IAS 41.50 Disclosure,		
		IFRS 13.93 a Disclosure		
	member member	IFRS 13.93 a Disclosure		
Not measured at fair value in statement of financial position but for which fair value is disclosed	member	IFRS 13.97 pisclosure		
[member]		IFRS 13.97 Disclosure		
	axis member			
	[default]	IFRS 13.93 Disclosure		
Derivatives [member]	member	IFRS 13.94 Example, IFRS 13.IE60 Example, IFRS 7.IG40B Example, IFRS 7.6 Example		
	member	IFRS 13.94 Common practice		
	axis	IFRS 13.93 b <sub>Disclosure</sub> , IAS 19.142 <sub>Disclosure</sub>		
All levels of fair value hierarchy [member]	member	IFRS 13.93 b Disclosure, IAS 19.142 Disclosure		
· · · · · · · · · · · · · · · · · · ·	[default] member	IAS 19.142 Disclosure, IFRS 13.93 b Disclosure		
/\;\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	member	IFRS 13.93 b Disclosure		
* *	member	IFRS 13.93 b Disclosure		
	line items	IFRS 8.28 d Disclosure, IAS 1.55 Disclosure,		
Disclosure of fair value measurement of liabilities [line items]	X instant, credit	IFRS 8.28 d Disclosure, IAS 1.55 Disclosure, IFRS 8.23 Disclosure, IFRS 13.93 b Disclosure,		
· · ·	nown, creuit	IFRS 13.93 e Disclosure, IFRS 13.93 a Disclosure		
· · ·				
Liabilities  Description of reasons for fair value measurement, liabilities	text	IFRS 13.93 a Disclosure		
Liabilities  Description of reasons for fair value measurement, liabilities  Transfers out of Level 1 into Level 2 of fair value hierarchy, liabilities held at end of reporting period	X <sub>duration</sub>	IFRS 13.93 c Disclosure		
Liabilities  Description of reasons for fair value measurement, liabilities  Transfers out of Level 1 into Level 2 of fair value hierarchy, liabilities held at end of reporting period  Description of reasons for transfers out of Level 1 into Level 2 of fair value hierarchy, liabilities	X <sub>duration</sub> text	IFRS 13.93 c Disclosure IFRS 13.93 c Disclosure		
Liabilities  Description of reasons for fair value measurement, liabilities  Transfers out of Level 1 into Level 2 of fair value hierarchy, liabilities held at end of reporting period  Description of reasons for transfers out of Level 1 into Level 2 of fair value hierarchy, liabilities  Transfers out of Level 2 into Level 1 of fair value hierarchy, liabilities held at end of reporting period	X <sub>duration</sub>	IFRS 13.93 c Disclosure		
Liabilities  Description of reasons for fair value measurement, liabilities  Transfers out of Level 1 into Level 2 of fair value hierarchy, liabilities held at end of reporting period  Description of reasons for transfers out of Level 1 into Level 2 of fair value hierarchy, liabilities  Transfers out of Level 2 into Level 1 of fair value hierarchy, liabilities held at end of reporting period  Description of reasons for transfers out of Level 2 into Level 1 of fair value hierarchy, liabilities  Description of policy for determinion when transfers between levels are deemed to have occurred.	X <sub>duration</sub> text X <sub>duration</sub>	IFRS 13.93 C Disclosure IFRS 13.93 C Disclosure IFRS 13.93 C Disclosure		

tabel	Tues	IFDCformer	Additional AU Reference	All Deference
Label  Description of inputs used in fair value measurement, liabilities	Type	IFRS 13.93 d Disclosure	to IFRS elements	AU Reference
Description of inputs used in fair value measurement, liabilities  Description of change in valuation technique used in fair value measurement, liabilities	text	IFRS 13.93 d Disclosure		
Description of reasons for change in valuation technique used in fair value measurement, liabilities	text	IFRS 13.93 d Disclosure		
Reconciliation of changes in fair value measurement, liabilities [abstract]		IFRS 8.28 d <sub>Disclosure</sub> , IAS 1.55 <sub>Disclosure</sub> ,		
Liabilities at beginning of period	X instant, credit	IFRS 8.23 Disclosure, IFRS 13.93 b Disclosure, IFRS 13.93 e Disclosure, IFRS 13.93 a Disclosure		
Changes in fair value measurement, liabilities [abstract]		IFNO 13.93 e Disclosure, IFNO 13.93 d Disclosure		
Gains (losses) recognised in profit or loss, fair value measurement, liabilities [abstract]  Losses (gains) recognised in profit or loss on exchange differences, fair value measurement,				
liabilities	(X) <sub>duration</sub>	IFRS 13.93 e (i) Common practice		
Losses (gains) recognised in profit or loss excluding exchange differences, fair value measurement, liabilities	(X) <sub>duration</sub>	IFRS 13.93 e (i) Common practice		
Total losses (gains) recognised in profit or loss including exchange differences, fair value measurement, liabilities	(X) <sub>duration</sub>	IFRS 13.93 e (i) Disclosure		
Gains (losses) recognised in other comprehensive income, fair value measurement, liabilities				
[abstract] Losses (gains) recognised in other comprehensive income on exchange differences, fair	(X) <sub>duration</sub>	IFRS 13.93 e (ii) Common practice		
value measurement, liabilities  Losses (gains) recognised in other comprehensive income excluding exchange differences,				
fair value measurement, liabilities	(X) <sub>duration</sub>	IFRS 13.93 e (ii) Common practice		
Total losses (gains) recognised in other comprehensive income including exchange differences, fair value measurement, liabilities	(X) <sub>duration</sub>	IFRS 13.93 e (ii) Disclosure		
Purchases, fair value measurement, liabilities	X duration, credit	IFRS 13.93 e (iii) Disclosure IFRS 13.93 e (iii) Disclosure		
Sales, fair value measurement, liabilities Issues, fair value measurement, liabilities	(X) duration, debit X duration, credit	IFRS 13.93 e (iii) Disclosure		
Settlements, fair value measurement, liabilities	(X) duration, debit	IFRS 13.93 e (iii) <sub>Disclosure</sub>		
Transfers into Level 3 of fair value hierarchy, liabilities Transfers out of Level 3 of fair value hierarchy, liabilities	X duration, credit (X) duration, debit	IFRS 13.93 e (iv) Disclosure IFRS 13.93 e (iv) Disclosure		
Total increase (decrease) in fair value measurement, liabilities	X duration, credit	IFRS 13.93 e Disclosure		
Liabilities at end of period	X instant, credit	IFRS 8.28 d Disclosure, IAS 1.55 Disclosure, IFRS 8.23 Disclosure, IFRS 13.93 b Disclosure,		
Liabililes at end of period	^ instant, credit	IFRS 13.93 e Disclosure, IFRS 13.93 a Disclosure		
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement,	text	IFRS 13.93 e (i) Disclosure		
liabilities  Description of line items in other comprehensive income where gains (losses) are recognised, fair value	text	IFRS 13.93 e (ii) Disclosure		
measurement, liabilities Description of reasons for transfers into Level 3 of fair value hierarchy, liabilities	text	IFRS 13.93 e (iv) Disclosure		
Description of reasons for transfers out of Level 3 of fair value hierarchy, liabilities	text	IFRS 13.93 e (iv) Disclosure		
Statement that there were no transfers between Level 1 and Level 2 of fair value hierarchy, liabilities	text	IFRS 13.93 c Common practice		
Statement that there were no transfers between Level 1, Level 2 or Level 3 of fair value hierarchy, liabilities	text	IFRS 13.93 e (iv) Common practice, IFRS 13.93 c Common practice		
Gains (losses) recognised in profit or loss attributable to change in unrealised gains or losses for liabilities held at end of period, fair value measurement	X <sub>duration, credit</sub>	IFRS 13.93 f Disclosure		
Description of line items in profit or loss where gains (losses) attributable to change in unrealised gains	text	IFRS 13.93 f Disclosure		
or losses for liabilities held at end of period are recognised, fair value measurement  Description of valuation processes used in fair value measurement, liabilities	text	IFRS 13.93 g Disclosure		
Description of group within entity that decides entity's valuation policies and procedures, liabilities	text	IFRS 13.93 g Example, IFRS 13.IE65 a (i) Example		
Description of to whom group within entity that decides entity's valuation policies and procedures reports, liabilities	text	IFRS 13.IE65 a (ii) Example, IFRS 13.93 g Example		
Description of internal reporting procedures for discussing and assessing fair value measurements,	text	IFRS 13.93 g Example, IFRS 13.IE65 a (iii) Example		
liabilities  Description of frequency and methods for testing procedures of pricing models, liabilities	text	IFRS 13.IE65 b Example, IFRS 13.93 g Example		
Description of process for analysing changes in fair value measurements, liabilities	text	IFRS 13.IE65 c <sub>Example</sub> , IFRS 13.93 g <sub>Example</sub>		
Description of how entity determined that third-party information used in fair value measurement was developed in accordance with IFRS 13, liabilities	text	IFRS 13.IE65 d Example, IFRS 13.93 g Example		
Description of methods used to develop and substantiate unobservable inputs used in fair value	text	IFRS 13.93 g Example, IFRS 13.IE65 e Example		
measurement, liabilities  Disclosure of information sufficient to permit reconciliation of classes determined for fair value		IFRS 13.94 Disclosure		
measurement to line items in statement of financial position, liabilities [text block]  Description of accounting policy decision to use exception in IFRS 13.48, liabilities	text block text	IFRS 13.96 pisclosure		
Description of nature of class of liabilities measured at fair value	text	IFRS 13.IE64 a Example, IFRS 13.92 Example		
Description of how third-party information was taken into account when measuring fair value, liabilities	text	IFRS 13.92 Example, IFRS 13.IE64 b Example		
Disclosure of fair value measurement of equity [text block]  Disclosure of fair value measurement of equity [abstract]	text block	IFRS 13.93 Disclosure		
Disclosure of fair value measurement of equity [table]	table	IFRS 13.93 <sub>Disclosure</sub>		
Measurement [axis]	axis	IAS 41.50 Disclosure, IAS 40.32A Disclosure, IFRS 13.93 a Disclosure		
Aggregated measurement [member]	member	IFRS 13.93 a Disclosure, IAS 41.50 Disclosure,		
riggregated incastrement [member]	[default]	IAS 40.32A <sub>Disclosure</sub> IAS 40.32A <sub>Disclosure</sub> , IAS 41.50 <sub>Disclosure</sub> ,		
At fair value [member]	member	IFRS 13.93 a Disclosure		
Recurring fair value measurement [member]	member	IFRS 13.93 a Disclosure		
Non-recurring fair value measurement [member]  Not measured at fair value in statement of financial position but for which fair value is disclosed	member	IFRS 13.93 a <sub>Disclosure</sub>		
[member]	member	IFRS 13.97 Disclosure		
Classes of entity's own equity instruments [axis]	axis member	IFRS 13.93 Disclosure IFRS 13.93 Disclosure		
Entity's own equity instruments [member]	[default]			
Levels of fair value hierarchy [axis]	axis member	IFRS 13.93 b Disclosure, IAS 19.142 Disclosure		
All levels of fair value hierarchy [member]  Level 1 of fair value hierarchy [member]	[default]	IAS 13.93 b Disclosure, IAS 19.142 Disclosure  IAS 19.142 Disclosure  IAS 19.142 Disclosure		
Level 1 of fair value hierarchy [member]  Level 2 of fair value hierarchy [member]	member member	IFRS 13.93 b Disclosure		
Level 3 of fair value hierarchy [member]	member line items	IFRS 13.93 b Disclosure		
Disclosure of fair value measurement of equity [line items]	line items	IFRS 1.24 a <sub>Disclosure</sub> , IAS 1.78 e <sub>Disclosure</sub> ,		
Equity	X instant, credit	IAS 1.55 Disclosure, IFRS 1.32 a (i) Disclosure,		
		IFRS 13.93 b Disclosure, IFRS 13.93 a Disclosure, IFRS 13.93 e Disclosure		
Description of reasons for fair value measurement, entity's own equity instruments	text	IFRS 13.93 a Disclosure		
Transfers out of Level 1 into Level 2 of fair value hierarchy, entity's own equity instruments held at end of reporting period	X <sub>duration</sub>	IFRS 13.93 c Disclosure		
Description of reasons for transfers out of Level 1 into Level 2 of fair value hierarchy, entity's own equity	text	IFRS 13.93 c Disclosure		
instruments  Transfers out of Level 2 into Level 1 of fair value hierarchy, entity's own equity instruments held at end		IFRS 13.93 C Disclosure		
of reporting period  Description of reasons for transfers out of Level 2 into Level 1 of fair value hierarchy, entity's own equity	X <sub>duration</sub>			
instruments	text	IFRS 13.93 C Disclosure		
Description of policy for determining when transfers between levels are deemed to have occurred, entity's own equity instruments	text	IFRS 13.93 c <sub>Disclosure</sub> , IFRS 13.93 e (iv) <sub>Disclosure</sub> , IFRS 13.95 <sub>Disclosure</sub>		
Description of valuation techniques used in fair value measurement, entity's own equity instruments	text	IFRS 13.93 d Disclosure		
Description of inputs used in fair value measurement, entity's own equity instruments	text	IFRS 13.93 d <sub>Disclosure</sub>		
Description of change in valuation technique used in fair value measurement, entity's own equity instruments	text	IFRS 13.93 d Disclosure		
Description of reasons for change in valuation technique used in fair value measurement, entity's own equity instruments	text	IFRS 13.93 d Disclosure		
equity instruments  Reconciliation of changes in fair value measurement, entity's own equity instruments [abstract]				
		IFRS 1.24 a Disclosure, IAS 1.78 e Disclosure,		
Equity at beginning of period	X instant, credit	IAS 1.55 Disclosure, IFRS 1.32 a (i) Disclosure, IFRS 13.93 b Disclosure, IFRS 13.93 a Disclosure,		
		IFRS 13.93 e Disclosure		
Changes in fair value measurement, entity's own equity instruments [abstract] Gains (losses) recognised in profit or loss, fair value measurement, entity's own equity				
instruments [abstract]				
Losses (gains) recognised in profit or loss on exchange differences, fair value measurement, entity's own equity instruments	(X) <sub>duration</sub>	IFRS 13.93 e (i) Common practice		
	Page 53 of 111			

144	Tues	IFDCforman	Additional AU Reference	All Beforense
Label  Losses (gains) recognised in profit or loss excluding exchange differences, fair value	Туре	IFRS reference	to IFRS elements	AU Reference
measurement, entity's own equity instruments	(X) <sub>duration</sub>	IFRS 13.93 e (i) Common practice		
Total losses (gains) recognised in profit or loss including exchange differences, fair value measurement, entity's own equity instruments	(X) <sub>duration</sub>	IFRS 13.93 e (i) Disclosure		
Gains (losses) recognised in other comprehensive income, fair value measurement, entity's own equity instruments [abstract]				
Losses (gains) recognised in other comprehensive income on exchange differences, fair	(X) <sub>duration</sub>	IFRS 13.93 e (ii) Common practice		
Losses (gains) recognised in other comprehensive income excluding exchange differences,		IFRS 13.93 e (ii) Common practice		
Total losses (gains) recognised in other comprehensive income including exchange				
differences, fair value measurement, entity's own equity instruments		IFRS 13.93 e (ii) Disclosure		
		IFRS 13.93 e (iii) Disclosure IFRS 13.93 e (iii) Disclosure		
		IFRS 13.93 e (iii) Disclosure		
		IFRS 13.93 e (iii) Disclosure IFRS 13.93 e (iv) Disclosure		
* * * * * * * * * * * * * * * * * * * *		IFRS 13.93 e (iv) Disclosure		
	X <sub>duration</sub> , credit	IFRS 13.93 e Disclosure		
Equity at end of period	X instant, credit	IFRS 1.24 a <sub>Disclosure</sub> , IAS 1.78 e <sub>Disclosure</sub> , IAS 1.55 <sub>Disclosure</sub> , IFRS 1.32 a (i) Disclosure, IFRS 13.93 b <u>Disclosure</u> , IFRS 13.93 a <u>Disclosure</u> , IFRS 13.93 a <u>Disclosure</u> , IFRS 13.93 e <u>Disclosure</u>		
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement,		IFRS 13.93 e (i) Disclosure		
entity's own equity instruments  Description of line items in other comprehensive income where gains (losses) are recognised, fair value				
measurement, entity's own equity instruments		IFRS 13.93 e (ii) Disclosure		
		IFRS 13.93 e (iv) Disclosure		
Description of reasons for transfers out of Level 3 of fair value hierarchy, entity's own equity instruments		IFRS 13.93 e (iv) Disclosure		
Statement that there were no transfers between Level 1 and Level 2 of fair value hierarchy, entity's own equity instruments		IFRS 13.93 C Common practice		
Statement that there were no transfers between Level 1, Level 2 or Level 3 of fair value hierarchy,	text	IFRS 13.93 c <sub>Common practice</sub> , IFRS 13.93 e (iv) <sub>Common</sub>		
entity's own equity instruments Gains (losses) recognised in profit or loss attributable to change in unrealised gains or losses for entity's		practice		
own equity instruments field at end of period, fair value measurement	A duration, credit	IFRS 13.93 f Disclosure		
measurement		IFRS 13.93 f Disclosure		
Description of group within entity that decides entity's valuation policies and procedures, entity's		IFRS 13.93 g Example, IFRS 13.IE65 a (i) Example		
Own equity instruments  Description of to whom group within ontity that decides entity's valuation policies and precedures.				
reports, entity's own equity instruments		IFRS 13.93 g <sub>Example</sub> , IFRS 13.IE65 a (ii) <sub>Example</sub>		
entity's own equity instruments	text	IFRS 13.IE65 a (iii) Example, IFRS 13.93 g Example		
Description of frequency and methods for testing procedures of pricing models, entity's own equity instruments	text	IFRS 13.93 g Example, IFRS 13.IE65 b Example		
Description of process for analysing changes in fair value measurements, entity's own equity	text	IFRS 13.IE65 c Example, IFRS 13.93 g Example		
Instruments  Description of how entity determined that third-party information used in fair value measurement				
was developed in accordance with IFRS 13, entity's own equity instruments	text	IFRS 13.93 g <sub>Example</sub> , IFRS 13.IE65 d <sub>Example</sub>		
Description of methods used to develop and substantiate unobservable inputs used in fair value measurement, entity's own equity instruments	text	IFRS 13.IE65 e Example, IFRS 13.93 g Example		
Disclosure of information sufficient to permit reconciliation of classes determined for fair value measurement to line items in statement of financial position, entity's own equity instruments [text block]	text block	IFRS 13.94 Disclosure		
	text	IFRS 13.IE64 a Example, IFRS 13.92 Example		
Description of how third-party information was taken into account when measuring fair value, entity's own equity instruments	text	IFRS 13.92 Example, IFRS 13.IE64 b Example		
	text block	IFRS 13.93 d <sub>Disclosure</sub>		
bisclosure of significant unobservable inputs used in fair value measurement of assets [abstract]  Disclosure of significant unobservable inputs used in fair value measurement of assets [table]	table	IFRS 13.93 d Disclosure		
·		IAS 41.50 Disclosure, IAS 40.32A Disclosure,		
		IFRS 13.93 a Disclosure		
		IFRS 13.93 a Disclosure, IAS 41.50 Disclosure, IAS 40.32A Disclosure		
		IAS 40.32A Disclosure, IAS 41.50 Disclosure,		
· · · · · · · · · · · · · · · · · · ·		IFRS 13.93 a Disclosure IFRS 13.93 a Disclosure		
		IFRS 13.93 a Disclosure		
Not measured at fair value in statement of financial position but for which fair value is disclosed	member	IFRS 13.97 Disclosure		
[member]		IFRS 13.93 Disclosure, IAS 36.130 d (ii) Disclosure,		
Classes of assets [axis]	axis	IAS 36.126 Disclosure, IFRS 16.53 Disclosure		
	member [default]	IAS 36.126 <sub>Disclosure</sub> , IFRS 13.93 <sub>Disclosure</sub> , IFRS 16.53 <sub>Disclosure</sub>		
		IFRS 13.IE60 Example, IFRS 13.94 Example		
Other equity securities [member]	member	IFRS 13.94 Example, IFRS 13.IE60 Example		
, ,		IFRS 13.IE60 Example, IFRS 13.94 Example IFRS 13.IE60 Example, IFRS 13.94 Example		
		IFRS 13.94 Example, IFRS 13.IE60 Example,		
Denvatives [member]		IFRS 7.IG40B Example, IFRS 7.6 Example		
Investment property [member]		IFRS 13.IE60 Example, IAS 1.112 C Common practice, IFRS 13.94 Example		
Non-current assets held for sale [member]		IFRS 5.38 Common practice, IFRS 13.94 Example,		
* *	member	IFRS 13.IE60 Example IFRS 13.93 d Disclosure		
		IFRS 13.93 d Disclosure		
varuation techniques (member)	[default]	IFRS 13.93 d Disclosure		
		IFRS 13.62 Example IFRS 13.B5 Example, IFRS 13.IE63 Example		
Market comparable prices [member]	member	IFRS 13.IE63 Example, IFRS 13.B5 Example		
		IFRS 13.B7 Example IFRS 13.B5 Example, IFRS 13.IE63 Example		
		IFRS 13.69 Example IFRS 13.1E63 Example		
Income approach [member]		IFRS 13.62 Example		
		IFRS 13.B11 a Example, IFRS 13.IE63 Example IFRS 13.B11 b Example, IFRS 13.IE63 Example		
	member	IFRS 13.B11 c Example		
		IFRS 13.93 d Common practice		
·		IFRS 13.IE63 <sub>Example</sub> , IFRS 13.93 d <sub>Example</sub> IFRS 13.93 h <sub>Common practice</sub> , IFRS 13.93 d <sub>Disclosure</sub>		
I Ingheervahle inputs (member)	member	IFRS 13.93 d pisclosure, IFRS 13.93 h Common practice		
	[default]	IFRS 13.B36 a Example		
	member	IFRS 13.B36 b Example		
Historical volatility for shares, measurement input [member]	member	IFRS 13.B36 C Example		
Historical volatility for shares, measurement input [member] Adjustment to mid-market consensus price, measurement input [member]		IFRS 13.B36 d Example		
Historical volatility for shares, measurement input [member]  Adjustment to mid-market consensus price, measurement input [member]  Ourrent estimate or nuture cash outlows to be pard to runni congation, measurement input	member	IFRS 13.B36 e Example		
Historical volatility for shares, measurement input [member] Adjustment to mid-market consensus price, measurement input [member] Current estimate or nuture cash outlinds to be paid to nutil obligation, measurement input [market] Financial forecast of profit (loss) for cash-generating unit, measurement input [member] Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input	member member	IFRS 13.B36 e Example IFRS 13.B36 e Example		
Historical volatility for shares, measurement input [member]  Adjustment to mid-market consensus price, measurement input [member]  Current estimate or nume cash outnows to be part to num obligation, measurement input [member]  Financial forecast of profit (loss) for cash-generating unit, measurement input [member]  Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]	member member member	IFRS 13.B36 e Example		
Historical volatility for shares, measurement input [member]  Adjustment to mid-market consensus price, measurement input [member]  Current estimate on numer casts or obeyand on unit obligation, measurement input [member]  Financial forecast of profit (loss) for cash-generating unit, measurement input [member]  Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]  Revenue multiple, measurement input [member]  Constant prepayment rate, measurement input [member]	member member member member member	IFRS 13.B36 e <sub>Example</sub> IFRS 13.1E63 <sub>Example</sub> IFRS 13.93 d <sub>Example</sub> , IFRS 13.IE63 <sub>Example</sub> IFRS 13.93 d <sub>Example</sub> , IFRS 13.IE63 <sub>Example</sub>		
Historical volatility for shares, measurement input [member]  Adjustment to mid-market consensus price, measurement input [member]  Current estimate on future cash outlines to be paid to future longitudin, measurement input [member]  Financial forecast of profit (loss) for cash-generating unit, measurement input [member]  Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]  Revenue multiple, measurement input [member]  Constant prepayment rate, measurement input [member]  Probability of default, measurement input [member]	member member member member member member	IFRS 13.B36 e <sub>Example</sub> IFRS 13.93 d <sub>Example</sub> IFRS 13.IE63 <sub>Example</sub> IFRS 13.93 d <sub>Example</sub> IFRS 13.IE63 <sub>Example</sub> IFRS 13.IE63 <sub>Example</sub> IFRS 13.93 d <sub>Example</sub>		
Historical volatility for shares, measurement input [member]  Adjustment to mid-market consensus price, measurement input [member]  current estimate or nuture cash outnows to be paid to furni obligation, measurement input  Financial forecast of profit (loss) for cash-generating unit, measurement input [member]  Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]  Revenue multiple, measurement input [member]  Constant prepayment rate, measurement input [member]  Probability of default, measurement input [member]  Discount rate, measurement input [member]	member member member member member member member member	IFRS 13.B36 e <sub>Example</sub> IFRS 13.1E63 <sub>Example</sub> IFRS 13.93 d <sub>Example</sub> , IFRS 13.IE63 <sub>Example</sub> IFRS 13.93 d <sub>Example</sub> , IFRS 13.IE63 <sub>Example</sub>		

	_		Additional AU Reference	
Label Conitalisation rate, magaziroment input [membar]	Type	IFRS reference	to IFRS elements	AU Reference
Capitalisation rate, measurement input [member] Credit spread, measurement input [member]	member member	IFRS 13.IE63 Example, IFRS 13.93 d Example IFRS 13.93 d Common practice		
		IFRS 2.45 d Disclosure, IFRS 7.7 Common practice,		
Range [axis]	axis	IFRS 13.B6 Example, IFRS 14.33 b Disclosure, IFRS 13.IE63 Example, Effectiv		
		e 2023-01-01 IFRS 17.120 Disclosure		
	member	IFRS 13.B6 Example, IFRS 14.33 b Disclosure, IFRS 2.45 d Disclosure,		
Ranges [member]	[default]	IFRS 13.IE63 Example, IFRS 7.7 Common		
		practice, Effective 2023-01-01 IFRS 17.120 Disclosure		
		IFRS 14.33 b Disclosure, IFRS 7.7 Common practice, IFRS 13.B6 Example, IFRS 13.IE63 Example,		
Bottom of range [member]	member	IFRS 2.45 d Disclosure, Effective 2023-01-		
		01 IFRS 17.120 <sub>Disclosure</sub>		
Weighted average [member]	member	IFRS 14.33 b Disclosure, IFRS 7.7 Common practice, IFRS 13.B6 Example, IFRS 13.IE63 Example, Effective		
		2023-01-01 IFRS 17.120 Disclosure		
		IFRS 7.7 Common practice, IFRS 13.IE63 Example, IFRS 13.B6 Example, IFRS 14.33 b Disclosure,		
Top of range [member]	member	IFRS 2.45 d Disclosure, , Effective 2023-01-		
Disclosure of significant unobservable inputs used in fair value measurement of assets [line items]	line items	01 IFRS 17.120 Disclosure		
Significant unobservable input, assets	X.XX instant	IFRS 13.93 d Disclosure		
Disclosure of significant unobservable inputs used in fair value measurement of liabilities [text block]	text block	IFRS 13.93 d <sub>Disclosure</sub>		
Disclosure of significant unobservable inputs used in fair value measurement of liabilities [abstract]  Disclosure of significant unobservable inputs used in fair value measurement of liabilities [table]	table	IFRS 13.93 d Disclosure		
Measurement [axis]	axis	IAS 41.50 Disclosure, IAS 40.32A Disclosure,		
	member	IFRS 13.93 a <sub>Disclosure</sub> IFRS 13.93 a <sub>Disclosure</sub> , IAS 41.50 <sub>Disclosure</sub> ,		
Aggregated measurement [member]	[default]	IAS 40.32A Disclosure		
At fair value [member]	member	IAS 40.32A Disclosure, IAS 41.50 Disclosure, IFRS 13.93 a Disclosure		
Recurring fair value measurement [member]	member	IFRS 13.93 a Disclosure IFRS 13.93 a Disclosure		
Non-recurring fair value measurement [member]	member	IFRS 13.93 a Disclosure		
Not measured at fair value in statement of financial position but for which fair value is disclosed [member]	d member	IFRS 13.97 Disclosure		
Classes of liabilities [axis]	axis	IFRS 13.93 Disclosure		
Liabilities [member]	member [default]	IFRS 13.93 Disclosure		
Derivatives [member]	member	IFRS 13.94 <sub>Example</sub> , IFRS 13.IE60 <sub>Example</sub> ,		
Contingent consideration [member]	member	IFRS 7.IG40B Example, IFRS 7.6 Example IFRS 13.94 Common practice		
Valuation techniques used in fair value measurement [axis]	axis	IFRS 13.93 d <sub>Disclosure</sub>		
Valuation techniques [member]	member [default]	IFRS 13.93 d <sub>Disclosure</sub>		
Market approach [member]	member	IFRS 13.62 Example		
Market comparable companies [member]	member member	IFRS 13.B5 Example, IFRS 13.IE63 Example IFRS 13.IE63 Example, IFRS 13.B5 Example		
Market comparable prices [member]  Matrix pricing [member]	member	IFRS 13.B7 Example		
Consensus pricing [member]	member	IFRS 13.B5 Example, IFRS 13.IE63 Example		
Cost approach [member]	member member	IFRS 13.62 Example IFRS 13.62 Example		
Discounted cash flow [member]	member	IFRS 13.B11 a Example, IFRS 13.IE63 Example		
Option pricing model [member]	member	IFRS 13.B11 b Example, IFRS 13.IE63 Example IFRS 13.B11 c Example		
Multi-period excess earnings method [member] Income capitalisation [member]	member member	IFRS 13.93 d Common practice		
Net asset value [member]	member	IFRS 13.IE63 Example, IFRS 13.93 d Example		
Unobservable inputs [axis]	axis member	IFRS 13.93 h Common practice, IFRS 13.93 d Disclosure		
Unobservable inputs [member]	[default]	IFRS 13.93 d Disclosure, IFRS 13.93 h Common practice		
Interest rate, measurement input [member] Historical volatility for shares, measurement input [member]	member member	IFRS 13.B36 a Example IFRS 13.B36 b Example		
Adjustment to mid-market consensus price, measurement input [member]	member	IFRS 13.B36 c Example		
Current estimate or ruture cash outnows to be paid to runni obligation, measurement input fmambal Financial forecast of profit (loss) for cash-generating unit, measurement input (member)	member	IFRS 13.B36 d Example IFRS 13.B36 e Example		
Financial forecast of profit (loss) for cash-generating unit, measurement input [member]  Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input	member	IFRS 13.B36 e Example		
[member]	member	IFRS 13.93 d Example, IFRS 13.IE63 Example		
Revenue multiple, measurement input [member]  Constant prepayment rate, measurement input [member]	member member	IFRS 13.93 d Example, IFRS 13.IE63 Example IFRS 13.93 d Example, IFRS 13.IE63 Example		
Probability of default, measurement input [member]	member	IFRS 13.IE63 Example, IFRS 13.93 d Example		
Discount rate, measurement input [member]  Weighted average cost of capital, measurement input [member]	member member	IFRS 13.93 d Common practice IFRS 13.IE63 Example, IFRS 13.93 d Example		
Rent, measurement input [member]	member	IFRS 13.93 d Common practice		
Capitalisation rate, measurement input [member]	member	IFRS 13.IE63 Example, IFRS 13.93 d Example		
Credit spread, measurement input [member]	member	IFRS 13.93 d Common practice IFRS 2.45 d Disclosure, IFRS 7.7 Common practice;		
Range [axis]	axis	IFRS 13.B6 Example,		
		IFRS 14.33 b Disclosure, IFRS 13.IE63 Example, Effective 2023-01-01 IFRS 17.120 Disclosure		
		IFRS 13.B6 Example,		
Ranges [member]	member [default]	IFRS 14.33 b Disclosure, IFRS 2.45 d Disclosure, IFRS 13.IE63 Example, IFRS 7.7 Common		
	[uerduit]	practice, Effective 2023-01-01 IFRS 17.120 Disclosure		
		IFRS 14.33 b Disclosure, IFRS 7.7 Common practice,		
Bottom of range [member]	member	IFRS 13.B6 Example, IFRS 13.IE63 Example, IFRS 2.45 d Disclosure, Effective 2023-01-		
		01 IFRS 17.120 Disclosure		
Weighted program (assets as)	m!	IFRS 14.33 b Disclosure, IFRS 7.7 Common practice,		
Weighted average [member]	member	IFRS 13.B6 Example, IFRS 13.IE63 Example, Effective 2023-01-01 IFRS 17.120 Disclosure		
		IFRS 7.7 Common practice, IFRS 13.IE63 Example,		
Top of range [member]	member	IFRS 13.86 Example, IFRS 14.33 b Disclosure, IFRS 2.45 d Disclosure, , Effective 2023-01-		
		01 IFRS 17.120 Disclosure		
Disclosure of significant unobservable inputs used in fair value measurement of liabilities [line items]	line items	IEDS 12 02 d		
Significant unobservable input, liabilities  Disclosure of significant unobservable inputs used in fair value measurement of equity [text block]	X.XX instant text block	IFRS 13.93 d <sub>Disclosure</sub> IFRS 13.93 d <sub>Disclosure</sub>		
Disclosure of significant unobservable inputs used in fair value measurement of equity [abstract]				
Disclosure of significant unobservable inputs used in fair value measurement of equity [table]	table	IFRS 13.93 d <sub>Disclosure</sub> IAS 41.50 <sub>Disclosure</sub> , IAS 40.32A <sub>Disclosure</sub> ,		
Measurement [axis]	axis	IFRS 13.93 a Disclosure		
Aggregated measurement [member]	member [default]	IFRS 13.93 a <sub>Disclosure</sub> , IAS 41.50 <sub>Disclosure</sub> , IAS 40.32A <sub>Disclosure</sub>		
	[default]	IAS 40.32A Disclosure IAS 40.32A Disclosure, IAS 41.50 Disclosure,		
At fair value [member]	member	IFRS 13.93 a Disclosure		
Recurring fair value measurement [member] Non-recurring fair value measurement [member]	member	IFRS 13.93 a Disclosure IFRS 13.93 a Disclosure		
Non-recurring rain value measurement internueri	member	IFRS 13.93 a Disclosure  IFRS 13.97 Disclosure		
Not measured at fair value in statement of financial position but for which fair value is disclosed	" member			
Not measured at fair value in statement of financial position but for which fair value is disclosed [member]	member			
Not measured at fair value in statement of financial position but for which fair value is disclosed	member axis member [default] Page 55 of 1:	IFRS 13.93 Disclosure		

			Additional All Deference	
Label	Туре	IFRS reference	Additional AU Reference to IFRS elements	AU Reference
Valuation techniques used in fair value measurement [axis]	axis	IFRS 13.93 d <sub>Disclosure</sub>		
Valuation techniques [member]	member [default]	IFRS 13.93 d Disclosure		
Market approach [member]	member	IFRS 13.62 Example		
Market comparable companies [member]	member	IFRS 13.B5 Example, IFRS 13.IE63 Example		
Market comparable prices [member]  Matrix pricing [member]	member member	IFRS 13.IE63 Example, IFRS 13.B5 Example IFRS 13.B7 Example		
Consensus pricing [member]	member	IFRS 13.B5 Example IFRS 13.IE63 Example		
Cost approach [member]	member	IFRS 13.62 Example		
Income approach [member]	member	IFRS 13.62 Example		
Discounted cash flow [member] Option pricing model [member]	member	IFRS 13.B11 a Example, IFRS 13.IE63 Example IFRS 13.B11 b Example, IFRS 13.IE63 Example		
Multi-period excess earnings method [member]	member member	IFRS 13.B11 C Example		
Income capitalisation [member]	member	IFRS 13.93 d Common practice		
Net asset value [member]	member	IFRS 13.IE63 Example, IFRS 13.93 d Example		
Unobservable inputs [axis]	axis	IFRS 13.93 h Common practice, IFRS 13.93 d Disclosure		
Unobservable inputs [member]	member [default]	IFRS 13.93 d <sub>Disclosure</sub> , IFRS 13.93 h <sub>Common practice</sub>		
Interest rate, measurement input [member]	member	IFRS 13.B36 a Example		
Historical volatility for shares, measurement input [member]	member	IFRS 13.B36 b Example IFRS 13.B36 c Example		
Adjustment to mid-market consensus price, measurement input [member] current estimate or ruture cash outnows to be paid to rutili obligation, measurement input	member member	IFRS 13.B36 d Example		
Financial forecast of profit (loss) for cash-generating unit, measurement input [member]	member	IFRS 13.B36 e Example		
Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input	member	IFRS 13.B36 e Example		
[member] Revenue multiple, measurement input [member]	member	IFRS 13.93 d <sub>Example</sub> , IFRS 13.IE63 <sub>Example</sub>		
Constant prepayment rate, measurement input [member]	member	IFRS 13.93 d Example, IFRS 13.IE63 Example		
Probability of default, measurement input [member]	member	IFRS 13.IE63 Example, IFRS 13.93 d Example		
Discount rate, measurement input [member]	member	IFRS 13.93 d Common practice		
Weighted average cost of capital, measurement input [member]	member	IFRS 13.IE63 Example, IFRS 13.93 d Example		
Rent, measurement input [member]	member member	IFRS 13.93 d Common practice IFRS 13.IE63 Framole, IFRS 13.93 d Framole		
Capitalisation rate, measurement input [member] Credit spread, measurement input [member]	member	IFRS 13.93 d Common practice		
		IFRS 2.45 d Disclosure, IFRS 7.7 Common practice,		
Range [axis]	axis	IFRS 13.B6 Example,		
Harrye [axio]	uno	IFRS 14.33 b Disclosure, IFRS 13.IE63 Example, Effective		
		e 2023-01-01 IFRS 17.120 Disclosure		
	member	IFRS 13.B6 Example, IFRS 14.33 b Disclosure, IFRS 2.45 d Disclosure,		
Ranges [member]	member [default]	IFRS 14.33 b Disclosure, IFRS 2.45 d Disclosure, IFRS 13.IE63 Example, IFRS 7.7 Common		
		practice, Effective 2023-01-01 IFRS 17.120 Disclosure		
		IFRS 14.33 b Disclosure, IFRS 7.7 Common practice,		
Bottom of range [member]	member	IFRS 13.B6 Example, IFRS 13.IE63 Example,		
bottom or range [member]	member	IFRS 2.45 d <sub>Disclosure</sub> , Effective 2023-01-		
		01 IFRS 17.120 Disclosure		
Weighted average [member]	member	IFRS 14.33 b Disclosure, IFRS 7.7 Common practice, IFRS 13.B6 Example, IFRS 13.IE63 Example, Effective		
Weighted average [member]	member	2023-01-01 IFRS 17.120 Disclosure		
		IFRS 7.7 Common practice, IFRS 13.IE63 Example,		
Top of range [member]	member	IFRS 13.B6 Example, IFRS 14.33 b Disclosure,		
Top of range (member)	member	IFRS 2.45 d Disclosure, , Effective 2023-01-		
Disclosure of significant unobservable inputs used in fair value measurement of equity [line items]	line items	01 IFRS 17.120 Disclosure		
Significant unobservable input, entity's own equity instruments	X.XX instant	IFRS 13.93 d Disclosure		
Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, assets [text block]		IFRS 13.93 h Disclosure		
Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, assets	text block	II 110 10.30 II Disclosure		
[abstract]				
Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, assets	table	IFRS 13.93 h Disclosure		
[table]		IAS 41.50 pisclosure, IAS 40.32A pisclosure,		
Measurement [axis]	axis	IFRS 13.93 a Disclosure		
A 1 days 1 days 1 d	member	IFRS 13.93 a Disclosure, IAS 41.50 Disclosure,		
Aggregated measurement [member]	[default]	IAS 40.32A Disclosure		
At fair value [member]	member	IAS 40.32A Disclosure, IAS 41.50 Disclosure,		
• •		IFRS 13.93 a Disclosure		
Recurring fair value measurement [member]  Non-recurring fair value measurement [member]	member member	IFRS 13.93 a Dischoure		
Not measured at fair value in statement of financial position but for which fair value is disclosed		IFRS 13.97 Disclosure		
[member]	member			
Classes of assets [axis]	axis	IFRS 13.93 <sub>Disclosure</sub> , IAS 36.130 d (ii) <sub>Disclosure</sub> ,		
· ·		IAS 36.126 Disclosure IFRS 16.53 Disclosure IAS 36.126 Disclosure IFRS 13.93 Disclosure		
Assets [member]	member [default]	IRS 36.126 Disclosure, IFRS 13.93 Disclosure, IFRS 16.53 Disclosure		
Trading equity securities [member]	member	IFRS 13.IE60 Example, IFRS 13.94 Example		
Other equity securities [member]	member	IFRS 13.94 Example, IFRS 13.IE60 Example		
Debt securities [member]	member	IFRS 13.IE60 Example, IFRS 13.94 Example		
Hedge fund investments [member]	member	IFRS 13.IE60 Example, IFRS 13.94 Example IFRS 13.94 Example, IFRS 13.IE60 Example,		
Derivatives [member]	member	IFRS 7.IG40B Example, IFRS 7.6 Example		
handra damentalian 1. 1		IFRS 13.IE60 Example, IAS 1.112 C Common practices		
Investment property [member]	member	IFRS 13.94 Example		
Non-current assets held for sale [member]	member	IFRS 5.38 Common practice, IFRS 13.94 Example,		
		IFRS 13.IE60 Example		
Unobservable inputs [axis]	axis member	IFRS 13.93 h Common practice, IFRS 13.93 d Disclosure		
Unobservable inputs [member]	[default]	IFRS 13.93 d Disclosure, IFRS 13.93 h Common practice		
Interest rate, measurement input [member]	member	IFRS 13.B36 a Example		
Historical volatility for shares, measurement input [member]	member	IFRS 13.B36 b Example		
Adjustment to mid-market consensus price, measurement input [member] Current estimate or ruture cash outnows to be paid to rutili obligation, measurement input	member	IFRS 13.B36 c Example IFRS 13.B36 d Example		
[member] Financial forecast of profit (loss) for cash-generating unit, measurement input [member]	member member	IFRS 13.B36 d Example IFRS 13.B36 e Example		
Financial forecast of profit (loss) for cash-generating unit, measurement input Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input		IFRS 13.B36 e Example		
[member]	member			
Revenue multiple, measurement input [member]	member	IFRS 13.93 d Example, IFRS 13.IE63 Example IFRS 13.93 d Example, IFRS 13.IE63 Example		
Constant prepayment rate, measurement input [member] Probability of default, measurement input [member]	member member	IFRS 13.93 d Example, IFRS 13.1E63 Example IFRS 13.1E63 Example, IFRS 13.93 d Example		
Discount rate, measurement input [member]	member	IFRS 13.93 d Common practice		
Weighted average cost of capital, measurement input [member]	member	IFRS 13.IE63 Example, IFRS 13.93 d Example		
Rent, measurement input [member]	member	IFRS 13.93 d Common practice		
Capitalisation rate, measurement input [member]	member	IFRS 13.IE63 Example, IFRS 13.93 d Example		
Credit spread, measurement input [member]  Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, assets [line	member	IFRS 13.93 d <sub>Common practice</sub>		
items]	line items			
Description of sensitivity of fair value measurement to changes in unobservable inputs, assets	text	IFRS 13.93 h (i) Disclosure		
Description of interrelationships between unobservable inputs and of how they might magnify or mitigate effect of changes in unobservable inputs on fair value measurement, assets	text	IFRS 13.93 h (i) Disclosure		
Description of fact that changing one or more unobservable inputs to reflect reasonably possible	tout	IFRS 13.93 h (ii) Disclosure		
alternative assumptions would change fair value significantly, assets	text	II 113 13.33 II (II) Disclosure		
Description of how effect on fair value measurement due to change in one or more unobservable inputs to reflect reasonably possible alternative assumptions was calculated, assets	text	IFRS 13.93 h (ii) Disclosure		
Percentage of reasonably possible increase in unobservable input, assets	X.XX instant	IFRS 13.93 h (ii) Common practice		
Percentage of reasonably possible decrease in unobservable input, assets	X.XX instant Page 56 of 112	IFRS 13.93 h (ii) Common practice		'

Label	Туре	IFRS reference	Additional AU Reference	AU Reference
Increase (decrease) in fair value measurement for sensitivity analyses in which inputs are changed			to IFRS elements	
individually, assets [abstract] Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, assets	X <sub>duration, debit</sub>	IFRS 13.93 h (ii) Disclosure		
Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, recognised in profit or loss, before tax, assets	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice		
Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, recognised in other comprehensive income, before tax, assets	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice		
Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, recognised in profit or loss, after tax, assets	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice		
Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, recognised in other comprehensive income, after tax, assets	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice		
Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, assets	X duration, debit	IFRS 13.93 h (ii) Disclosure		
Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised in profit or loss, before tax, assets	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice		
Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised in other comprehensive income, before tax, assets	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice		
Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised in profit or loss, after tax, assets	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice		
Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised in other comprehensive income, after tax, assets	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice		
Increase (decrease) in fair value measurement for sensitivity analyses in which multiple inputs are changed simultaneously, assets [abstract] Increase in fair value measurement due to change in multiple unobservable inputs to reflect				
reasonably possible alternative assumptions, assets Increase in fair value measurement due to change in multiple unobservable inputs to reflect	X duration, debit	IFRS 13.93 h (ii) Disclosure		
reasonably possible alternative assumptions, recognised in profit or loss, before tax, assets Increase in fair value measurement due to change in multiple unobservable inputs to reflect	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice		
reasonably possible alternative assumptions, recognised in other comprehensive income, before tax assets	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice		
Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in profit or loss, after tax, assets	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice		
Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in other comprehensive income, after tax,	X duration	IFRS 13.93 h (ii) Common practice		
assets  Decrease in fair value measurement due to change in multiple unobservable inputs to reflect				
reasonably possible alternative assumptions, assets  Decrease in fair value measurement due to change in multiple unobservable inputs to reflect	X duration, credit	IFRS 13.93 h (ii) Disclosure		
reasonably possible alternative assumptions, recognised in profit or loss, before tax, assets  Decrease in fair value measurement due to change in multiple unobservable inputs to reflect	X duration	IFRS 13.93 h (ii) Common practice		
reasonably possible alternative assumptions, recognised in other comprehensive income, before tax, assets	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice		
Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in profit or loss, after tax, assets	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice		
Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in other comprehensive income, after tax,	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice		
assets Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, liabilities [text	text block	IFRS 13.93 h Disclosure		
block] Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, liabilities	tox blook	Discosure		
[abstract] Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, liabilities	table	IFRS 13.93 h Disclosure		
[table]  Measurement [axis]	axis	IAS 41.50 Disclosure, IAS 40.32A Disclosure,		
	member	IFRS 13.93 a <sub>Disclosure</sub> IFRS 13.93 a <sub>Disclosure</sub> , IAS 41.50 <sub>Disclosure</sub> ,		
Aggregated measurement [member]	[default]	IAS 40.32A Disclosure IAS 40.32A Disclosure, IAS 41.50 Disclosure,		
At fair value [member]	member	IFRS 13.93 a Disclosure		
Recurring fair value measurement [member]  Non-recurring fair value measurement [member]	member member	IFRS 13.93 a Disclosure		
Not measured at fair value in statement of financial position but for which fair value is disclosed [member]	member	IFRS 13.97 Disclosure		
Classes of liabilities [axis]  Liabilities [member]	axis member	IFRS 13.93 Disclosure		
, ,	[default]	IFRS 13.94 Example, IFRS 13.IE60 Example,		
Derivatives [member]  Contingent consideration [member]	member member	IFRS 7.IG40B Example, IFRS 7.6 Example IFRS 13.94 Common practice		
Unobservable inputs [axis]	axis	IFRS 13.93 h Common practice, IFRS 13.93 d Disclosure		
Unobservable inputs [member]	member [default]	IFRS 13.93 d Disclosure, IFRS 13.93 h Common practice		
Interest rate, measurement input [member] Historical volatility for shares, measurement input [member]	member member	IFRS 13.B36 a <sub>Example</sub> IFRS 13.B36 b <sub>Example</sub>		
Adjustment to mid-market consensus price, measurement input [member] Current estimate of ruture cash outflows to be paid to rutin obligation, measurement input	member member	IFRS 13.B36 c Example IFRS 13.B36 d Example		
Financial forecast of profit (loss) for cash-generating unit, measurement input [member] Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input	member	IFRS 13.B36 e Example		
[member]  Revenue multiple, measurement input [member]	member member	IFRS 13.B36 e Example IFRS 13.93 d Example, IFRS 13.IE63 Example		
Constant prepayment rate, measurement input [member]	member	IFRS 13.93 d Example, IFRS 13.IE63 Example		
Probability of default, measurement input [member] Discount rate, measurement input [member]	member member	IFRS 13.IE63 Example, IFRS 13.93 d Example IFRS 13.93 d Common practice		
Weighted average cost of capital, measurement input [member] Rent, measurement input [member]	member member	IFRS 13.IE63 Example, IFRS 13.93 d Example IFRS 13.93 d Common practice		
Capitalisation rate, measurement input [member] Credit spread, measurement input [member]	member member	IFRS 13.IE63 Example, IFRS 13.93 d Example IFRS 13.93 d Common practice		
Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, liabilities line items	line items	Common practice		
prescription of sensitivity of fair value measurement to changes in unobservable inputs, liabilities  Description of interrelationships between unobservable inputs and of how they might magnify or mitigate	text	IFRS 13.93 h (i) Disclosure		
Description of interrelationships between unobservable inputs and of how they might magnify or mitigate effect of changes in unobservable inputs on fair value measurement, liabilities Description of fact that changing one or more unobservable inputs to reflect reasonably possible		IFRS 13.93 h (i) Disclosure		
Description of fact that changing one or more unobservable inputs to reflect reasonably possible alternative assumptions would change fair value significantly, liabilities Description of how effect on fair value measurement due to change in one or more unobservable inputs	text	IFRS 13.93 h (ii) Disclosure		
to reflect reasonably possible alternative assumptions was calculated, liabilities  Percentage of reasonably possible increase in unobservable input, liabilities	text X.XX instant	IFRS 13.93 h (ii) Disclosure IFRS 13.93 h (ii) Common practice		
Percentage of reasonably possible decrease in unobservable input, liabilities	X.XX instant	IFRS 13.93 h (ii) Common practice		
Increase (decrease) in fair value measurement for sensitivity analyses in which inputs are changed individually, liabilities [abstract]				
Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, liabilities Increase (decrease) in fair value measurement due to reasonably possible increase in	X duration, credit	IFRS 13.93 h (ii) Disclosure		
Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, recognised in profit or loss, before tax, liabilities Increase (decrease) in fair value measurement due to reasonably possible increase in	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice		
increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, recognised in other comprehensive income, before tax, liabilities Increase (decrease) in fair value measurement due to reasonably possible increase in	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice		
unobservable input, recognised in profit or loss, after tax, liabilities  Increase (decrease) in fair value measurement due to reasonably possible increase in	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice		
unobservable input, recognised in other comprehensive income, after tax, liabilities lncrease (decrease) in fair value measurement due to reasonably possible decrease in	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice		
unobservable input, liabilities lncrease (decrease) in fair value measurement due to reasonably possible decrease in lncrease (decrease) in fair value measurement due to reasonably possible decrease in	X duration, credit	IFRS 13.93 h (ii) Disclosure		
unobservable input, recognised in profit or loss, before tax, liabilities Increase (decrease) in fair value measurement due to reasonably possible decrease in	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice		
unobservable input, recognised in other comprehensive income, before tax, liabilities	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice		
Increase (decrease) in fair value measurement due to reasonably possible decrease in	V	IEDO 10.00 F (ii)		
	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice		
Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised in profit or loss, after tax, liabilities	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice IFRS 13.93 h (ii) Common practice		

Label	Туре	IFRS reference	Additional AU Reference	AU Reference
Increase in fair value measurement due to change in multiple unobservable inputs to reflect	X duration, credit	IFRS 13.93 h (ii) Disclosure	to IFRS elements	
reasonably possible alternative assumptions, liabilities Increase in fair value measurement due to change in multiple unobservable inputs to reflect	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice		
reasonably possible alternative assumptions, recognised in profit or loss, before tax, liabilities Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in other comprehensive income, before tax, liabilities	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice		
Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in profit or loss, after tax, liabilities	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice		
Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in other comprehensive income, after tax, liabilities	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice		
Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, liabilities	X <sub>duration</sub> , debit	IFRS 13.93 h (ii) Disclosure		
Decrease in fair value measurement due to change in multiple unobservable inputs to reflect	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice		
reasonably possible alternative assumptions, recognised in profit or loss, betoe tax, liabilities  Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in other comprehensive income, before	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice		
tax, liabilities  Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in profit or loss, after tax, liabilities	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice		
Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in other comprehensive income, after tax, liabilities	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice		
Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, entity's own equity instruments [text block]	text block	IFRS 13.93 h Disclosure		
Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, entity's own equity instruments [abstract]				
Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, entity's own equity instruments [table]	table	IFRS 13.93 h Disclosure		
Measurement [axis]	axis	IAS 41.50 <sub>Disclosure</sub> , IAS 40.32A <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub>		
Aggregated measurement [member]	member	IFRS 13.93 a Disclosure, IAS 41.50 Disclosure,		
	[default]	IAS 40.32A Disclosure IAS 40.32A Disclosure, IAS 41.50 Disclosure,		
At fair value [member]	member	IFRS 13.93 a Disclosure IFRS 13.93 a Disclosure		
Recurring fair value measurement [member]  Non-recurring fair value measurement [member]	member member	IFRS 13.93 a Disclosure		
Not measured at fair value in statement of financial position but for which fair value is disclosed [member]	member	IFRS 13.97 <sub>Disclosure</sub>		
Classes of entity's own equity instruments [axis]	axis member	IFRS 13.93 <sub>Disclosure</sub>		
Entity's own equity instruments [member]	[default]	IFRS 13.93 Disclosure		
Unobservable inputs [axis] Unobservable inputs [member]	axis member	IFRS 13.93 h Common practice, IFRS 13.93 d Disclosure IFRS 13.93 d Disclosure, IFRS 13.93 h Common practice		
Interest rate, measurement input [member]	[default] member	IFRS 13.836 a Example		
Historical volatility for shares, measurement input [member]	member	IFRS 13.B36 b Example		
Adjustment to mid-market consensus price, measurement input [member] Current estimate or ruture cash outriows to be paid to rutil doligation, measurement input [member]	member member	IFRS 13.B36 c Example IFRS 13.B36 d Example		
Financial forecast of profit (loss) for cash-generating unit, measurement input [member] Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input	member	IFRS 13.B36 e Example		
[member]	member	IFRS 13.B36 e Example		
Revenue multiple, measurement input [member]  Constant prepayment rate, measurement input [member]	member member	IFRS 13.93 d Example, IFRS 13.IE63 Example IFRS 13.93 d Example, IFRS 13.IE63 Example		
Probability of default, measurement input [member]	member	IFRS 13.IE63 Example, IFRS 13.93 d Example		
Discount rate, measurement input [member]  Weighted average cost of capital, measurement input [member]	member member	IFRS 13.93 d Common practice IFRS 13.IE63 Example, IFRS 13.93 d Example		
Rent, measurement input [member] Capitalisation rate, measurement input [member]	member member	IFRS 13.93 d Common practice IFRS 13.IE63 Evample, IFRS 13.93 d Evample		
Credit spread, measurement input [member]	member	IFRS 13.93 d Common practice		
Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, entity's own equity instruments [line items]  Description of sensitivity of fair value measurement to changes in unobservable inputs, entity's own equity instruments	line items text	IFRS 13.93 h (i) Disclosure		
Description of interrelationships between unobservable inputs and of how they might magnify or mitigate effect of changes in unobservable inputs on fair value measurement, entity's own equity instruments	text	IFRS 13.93 h (i) Disclosure		
Description of fact that changing one or more unobservable inputs to reflect reasonably possible alternative assumptions would change fair value significantly, entity's own equity instruments	text	IFRS 13.93 h (ii) Disclosure		
Description of how effect on fair value measurement due to change in one or more unobservable inputs to reflect reasonably possible alternative assumptions was calculated, entity's own equity instruments		IFRS 13.93 h (ii) Disclosure		
Percentage of reasonably possible increase in unobservable input, entity's own equity instruments  Percentage of reasonably possible decrease in unobservable input, entity's own equity instruments	X.XX instant X.XX instant	IFRS 13.93 h (ii) Common practice IFRS 13.93 h (ii) Common practice		
Increase (decrease) in fair value measurement for sensitivity analyses in which inputs are changed individually, entity's own equity instruments [abstract]				
Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, entity's own equity instruments	X duration, credit	IFRS 13.93 h (ii) Disclosure		
Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, recognised in profit or loss, before tax, entity's own equity instruments	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice		
Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, recognised in other comprehensive income, before tax, entity's own equity	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice		
Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, recognised in profit or loss, after tax, entity's own equity instruments	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice		
Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, recognised in other comprehensive income, after tax, entity's own equity	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice		
Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, entity's own equity instruments	X <sub>duration, credit</sub>	IFRS 13.93 h (ii) Disclosure		
Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised in profit or loss, before tax, entity's own equity instruments	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice		
Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised in other comprehensive income, before tax, entity's own equity	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice		
Increase (decrease) in fair value measurement due to reasonably possible decrease in	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice		
unobservable input, recognised in profit or loss, after tax, entity's own equity instruments Increase (decrease) in fair value measurement due to reasonably possible decrease in	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice		
unobservable input, recognised in other comprehensive income, after tax, entity's own equity Increase (decrease) in fair value measurement for sensitivity analyses in which multiple inputs are changed simultaneously, entity's own equity instruments (abstract)	- Guraton			
Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, entity's own equity instruments	X <sub>duration, credit</sub>	IFRS 13.93 h (ii) Disclosure		
Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in profit or loss, before tax, entity's own equity instruments	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice		
Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in other comprehensive income, before tax, entity's own equity instruments	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice		
Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in profit or loss, after tax, entity's own equity instruments	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice		
Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in other comprehensive income, after tax, entity's own equity instruments	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice		
Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, entity's own equity instruments	X <sub>duration, debit</sub>	IFRS 13.93 h (ii) Disclosure		
Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in profit or loss, before tax, entity's own equity instruments	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice		
Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in other comprehensive income, before tax, entity's own equity instruments	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice		
Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in profit or loss, after tax, entity's own equity instruments	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice		
equity monuments	Page 58 of 112			

Label	Туре	IFRS reference	Additional AU Reference	AU Reference
Decrease in fair value measurement due to change in multiple unobservable inputs to reflect			to IFRS elements	AO Reference
reasonably possible alternative assumptions, recognised in other comprehensive income, after tax, entity's own equity instruments	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice		
Disclosure of liabilities measured at fair value and issued with inseparable third-party credit enhancement [text block]	text block	IFRS 13.98 Disclosure		
Disclosure of liabilities measured at fair value and issued with inseparable third-party credit enhancement				
[abstract] Disclosure of liabilities measured at fair value and issued with inseparable third-party credit enhancement	table	IFRS 13.98 Disclosure		
[table]  Liabilities measured at fair value and issued with inseparable third-party credit enhancement [axis]	axis	IFRS 13.98 Disclosure		
Liabilities measured at fair value and issued with inseparable third-party credit enhancement	member	IFRS 13.98 Disclosure		
[member] Disclosure of liabilities measured at fair value and issued with inseparable third-party credit enhancement	[default] line items			
[line items]  Description of existence of third-party credit enhancement	text	IFRS 13.98 Disclosure		
Description of whether third-party credit enhancement is reflected in fair value measurement	text	IFRS 13.98 Disclosure		
[823180] Notes - Intangible assets Disclosure of intangible assets [text block]	text block	IAS 38 - Disclosure Disclosure		
Disclosure of detailed information about intangible assets [text block]	text block	IAS 38.118 Disclosure		
Disclosure of detailed information about intangible assets [abstract]  Disclosure of detailed information about intangible assets [table]	table	IAS 38.118 Disclosure		
Classes of intangible assets other than goodwill [axis]	axis	IAS 38.118 Disclosure		
Intangible assets other than goodwill [member]	member [default]	IFRS 16.53 Example, IAS 38.118 Disclosure, IAS 36.127 Example		
Brand names [member]	member	IAS 38.119 a Example		
Intangible exploration and evaluation assets [member]  Mastheads and publishing titles [member]	member member	IFRS 6.25 Disclosure IAS 38.119 b Example		
Computer software [member]	member	IAS 38.119 c Example		
Licences and franchises [member]  Licences (member)	member member	IAS 38.119 d Example IAS 38.119 Common practice		
GSM licences [member]	member	IAS 38.119 Common practice		
UMTS licences [member]  LTE licences [member]	member member	IAS 38.119 Common practice IAS 38.119 Common practice		
Gaming licences [member]	member	IAS 38.119 Common practice		
Franchises [member] Convigints, gatants and other industrial property rights, service and operating rights [member]	member member	IAS 38.119 Common practice IAS 38.119 e Example		
Copyrights, patents and other industrial property rights, service and operating rights [member]  Airport landing rights [member]	member member	IAS 38.119 Common practice		
Mining rights [member]	member	IAS 38.119 Common practice		
Broadcasting rights [member] Service concession rights [member]	member member	IAS 38.119 Common practice IAS 38.119 Common practice		
Recipes, formulae, models, designs and prototypes [member]	member	IAS 38.119 f Example		
Customer-related intangible assets [member]  Value of business acquired [member]	member member	IAS 38.119 Common practice IAS 38.119 Common practice		
Capitalised development expenditure [member]	member	IAS 38.119 Common practice		
Intangible assets under development [member] Technology-based intangible assets [member]	member member	IAS 38.119 g Example IAS 38.119 Common practice		
Other intangible assets [member]	member	IAS 38.119 Common practice		
Methods of generation [axis]	axis member	IAS 38.118 <sub>Disclosure</sub>		
Methods of generation [member]	[default]	IAS 38.118 Disclosure		
Internally generated [member]  Not internally generated [member]	member member	IAS 38.118 Disclosure IAS 38.118 Disclosure		
Not internally generated [internuer]	member	IFRS 3.B67 d Disclosure, IAS 40.79 d Disclosure,		
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	axis	IFRS 7.35H Disclosure, IAS 40.79 C Disclosure IFRS 7.35I Disclosure, IAS 38.118 6 Pacidosure, IAS 38.118 C Disclosure, IAS 40.76 Disclosure, IAS 41.50 Disclosure, IAS 16.73 e Disclosure, IAS 41.54 f Disclosure, IAS 16.73 d Disclosure, Expiry date 2023-01-01 IFRS 7.IG29 Common practice, Expiry date 2023-01-01 IFRS 7.37 b Common practice		
Carrying amount [member]	member [default]	IAS 16.73 e Disclosure, IAS 40.79 d Disclosure IFRS 7.3 51 Disclosure, IAS 38.118 e Disclosure, IFRS 7.35H Disclosure, IAS 41.50 Disclosure, IFRS 7.35H Disclosure, IAS 41.50 Disclosure, Expiry date 2023-01-01 IFRS 7.378 b Example		
Gross carrying amount [member]	member	IAS 16.73 d Disclosure, IFRS 7.35N Example, IFRS 3.867 d Disclosure, IAS 40.79 c Disclosure, IFRS 7.35I Disclosure, IAS 38.118 c Disclosure, IAS 41.54 f Disclosure, IFRS 7.35M Disclosure, Expiry date 2023-01- 01 IFRS 7.37 b Common practice Expiry date 2023-01- 01 IFRS 7.3629 Common practice		
Accumulated depreciation, amortisation and impairment [member]	member	IAS 16.75 b <sub>Disclosure</sub> , IAS 41.54 f <sub>Disclosure</sub> , IAS 38.118 c <sub>Disclosure</sub> , IAS 16.73 d <sub>Disclosure</sub> , IAS 40.79 c <sub>Disclosure</sub>		
Accumulated depreciation and amortisation [member]	member	IAS 16.75 b Disclosure, IAS 38.118 c Common practice, IAS 40.79 c Common practice, IAS 16.73 d Common practice, IAS 41.54 f Common practice		
Accumulated impairment [member]	member	IFRS 7.35N Example. IAS 16.73 d Common practice. IFRS 7.35H Disclosure. IAS 41.541 Common practice. IFRS 3.867 d Disclosure. IAS 40.79 c Common practice. IAS 38.118 c Common practice. Expiry date 2023-01-01 IFRS 7.1629 b Example. Expiry date 2023-01-01 IFRS 7.37 b Example.		
Disclosure of detailed information about intangible assets [line items]  Description of line item(s) in statement of comprehensive income in which amortisation of intangible	line items	140 00 440 1		
assets is included	text	IAS 38.118 d Disclosure		
Amortisation method, intangible assets other than goodwill  Amortisation rate, intangible assets other than goodwill	text X.XX <sub>duration</sub>	IAS 38.118 a Disclosure		
Useful life measured as period of time, intangible assets other than goodwill	DUR	IAS 38.118 a Disclosure		
Useful life measured in production or other similar units, intangible assets other than goodwill Description of useful life, intangible assets other than goodwill	X.XX <sub>duration</sub> text	IAS 38.118 a Disclosure		
Effective dates of revaluation, intangible assets other than goodwill	text	IAS 38.124 a (i) Disclosure		
Reconciliation of changes in intangible assets other than goodwill [abstract] Intangible assets other than goodwill at beginning of period	X instant, debit	IAS 1.54 c Disclosure, IAS 38.118 e Disclosure		
Changes in intangible assets other than goodwill [abstract]				
Additions other than through business combinations, intangible assets other than goodwill Acquisitions through business combinations, intangible assets other than goodwill	X <sub>duration, debit</sub>	IAS 38.118 e (i) Disclosure		
Increase (decrease) through net exchange differences, intangible assets other than goodwill	X duration, debit	IAS 38.118 e (vii) Disclosure		
Amortisation, intangible assets other than goodwill Impairment loss recognised in profit or loss, intangible assets other than goodwill	(X) <sub>duration</sub>	IAS 38.118 e (vi) <sub>Disclosure</sub> IAS 38.118 e (iv) <sub>Disclosure</sub>		
Reversal of impairment loss recognised in profit or loss, intangible assets other than goodwill	X <sub>duration</sub>	IAS 38.118 e (v) Disclosure		
Revaluation increase (decrease), intangible assets other than goodwill impairment loss recognised in other comprehensive income, intangible assets other than	X duration, debit	IAS 38.118 e (iii) Disclosure IAS 38.118 e (iii) Disclosure		
Reversal of impairment loss recognised in other comprehensive income, intangible assets other	(X) <sub>duration</sub>	IAS 38.118 e (III) Disclosure		
than goodwill Increase (decrease) through transfers and other changes, intangible assets other than goodwill [abstract]				
Increase (decrease) through transfers, intangible assets other than goodwill Increase (decrease) through other changes, intangible assets other than goodwill	X <sub>duration, debit</sub>	IAS 38.118 e Common practice IAS 38.118 e (viii) Disclosure		
Total increase (decrease) through transfers and other changes, intangible assets other than goodwill	X <sub>duration</sub> , debit	IAS 38.118 e Common practice		
goodwan	Page 59 of 11			

	_		Additional AU Reference	
Label	Туре	IFRS reference	to IFRS elements	AU Reference
Disposals and retirements, intangible assets other than goodwill [abstract] Disposals, intangible assets other than goodwill	(X) duration, credit	IAS 38.118 e (ii) <sub>Disclosure</sub>		
Retirements, intangible assets other than goodwill	(X) duration, credit	IAS 38.118 e Common practice		
Total disposals and retirements, intangible assets other than goodwill	(X) duration, credit	IAS 38.118 e Common practice		
Decrease through classified as held for sale, intangible assets other than goodwill  Decrease through loss of control of subsidiary, intangible assets other than goodwill	(X) duration, credit (X) duration, credit	IAS 38.118 e (ii) Disclosure		
Total increase (decrease) in intangible assets other than goodwill	X duration, debit	IAS 38.118 e Disclosure		
Intangible assets other than goodwill at end of period	X instant, debit	IAS 1.54 c Disclosure, IAS 38.118 e Disclosure		
Revaluation of intangible assets [abstract]	V	IAS 38.124 a (ii) Disclosure		
Intangible assets other than goodwill, revalued assets Intangible assets other than goodwill, revalued assets, at cost	X instant, debit X instant, debit	IAS 38.124 a (iii) Disclosure		
Intangible assets other than goodwill, revaluation surplus	X instant, credit	IAS 38.124 b Disclosure		
Disclosure of intangible assets with indefinite useful life [text block]	text block	IAS 38.122 a Disclosure		
Disclosure of intangible assets with indefinite useful life [abstract]  Disclosure of intangible assets with indefinite useful life [table]	table	IAS 38.122 a Disclosure		
Intangible assets with indefinite useful life [axis]	axis	IAS 38.122 a Disclosure		
Intangible assets with indefinite useful life [member]	member	IAS 38.122 a Disclosure		
Disclosure of intangible assets with indefinite useful life [line items]	[default] line items	Disclosure		
Intangible assets with indefinite useful life	X instant, debit	IAS 36.134 b Disclosure, IAS 38.122 a Disclosure,		
· · · · · · · · · · · · · · · · · · ·		IAS 36.135 b Disclosure		
Description of intangible assets with indefinite useful life supporting assessment of indefinite useful life  Disclosure of intangible assets material to entity [text block]	text text block	IAS 38.122 a Disclosure IAS 38.122 b Disclosure		
Disclosure of intangible assets material to entity [lext block]	text block	Disclosure		
Disclosure of intangible assets material to entity [table]	table	IAS 38.122 b Disclosure		
Intangible assets material to entity [axis]	axis member	IAS 38.122 b Disclosure		
Intangible assets material to entity [member]	[default]	IAS 38.122 b Disclosure		
Disclosure of intangible assets material to entity [line items]	line items			
Description of intangible assets material to entity  Intangible assets material to entity	text X instant, debit	IAS 38.122 b Disclosure IAS 38.122 b Disclosure		
Remaining amortisation period of intangible assets material to entity	^ instant, debit DUR	IAS 38.122 b Disclosure		
Intangible assets acquired by way of government grant, fair value initially recognised	X instant, debit	IAS 38.122 c (i) Disclosure		
Intangible assets acquired by way of government grant	X instant, debit	IAS 38.122 c (ii) Disclosure		
Explanation of assets acquired by way of government grant and initially recognised at fair value	text	IAS 38.122 c (iii) Disclosure IAS 38.122 d Disclosure		
Intangible assets whose title is restricted Intangible assets pledged as security for liabilities	X instant, debit X instant, debit	IAS 38.122 d Disclosure		
Contractual commitments for acquisition of intangible assets	X instant, debit X instant, credit	IAS 38.122 e Disclosure		
Description of fully amortised intangible assets	text	IAS 38.128 a Example		
Description of significant intangible assets controlled by entity but not recognised	text	IAS 38.128 b Example		
Explanation of restrictions on distribution of revaluation surplus for intangible assets  Research and development expense	text X <sub>duration, debit</sub>	IAS 38.124 b Disclosure IAS 38.126 Disclosure		
Disclosure of reconciliation of changes in intangible assets and goodwill [text block]	text block	IAS 38.118 Common practice		
Disclosure of reconciliation of changes in intangible assets and goodwill [abstract]				
Disclosure of reconciliation of changes in intangible assets and goodwill [table]	table	IAS 38.118 Common practice		
Classes of intangible assets and goodwill [axis]	axis member	IAS 38.118 Common practice		
Intangible assets and goodwill [member]	[default]	IAS 38.118 Common practice		
Intangible assets other than goodwill [member]	member	IFRS 16.53 Example, IAS 38.118 Disclosure,		
	[default]	IAS 36.127 <sub>Example</sub> IAS 38.119 a <sub>Example</sub>		
Brand names [member] Intangible exploration and evaluation assets [member]	member member	IFRS 6.25 Disclosure		
Mastheads and publishing titles [member]	member	IAS 38.119 b Example		
Computer software [member]	member	IAS 38.119 c Example		
Licences and franchises [member]	member	IAS 38.119 d <sub>Example</sub>		
Licences [member]  GSM licences [member]	member member	IAS 38.119 Common practice IAS 38.119 Common practice		
UMTS licences [member]	member	IAS 38.119 Common practice		
LTE licences [member]	member	IAS 38.119 Common practice		
Gaming licences [member]	member	IAS 38.119 Common practice		
Franchises [member]  Copyrights, patents and other industrial property rights, service and operating rights [member]	member	IAS 38.119 Common practice IAS 38.119 e Example		
Airport landing rights [member]	member	IAS 38.119 Common practice		
Mining rights [member]	member	IAS 38.119 Common practice		
Broadcasting rights [member]	member	IAS 38.119 Common practice		
Service concession rights [member]	member	IAS 38.119 Common practice		
Recipes, formulae, models, designs and prototypes [member]  Customer-related intangible assets [member]	member member	IAS 38.119 f Example IAS 38.119 Common practice		
Value of business acquired [member]	member	IAS 38.119 Common practice		
Capitalised development expenditure [member]	member	IAS 38.119 Common practice		
Intangible assets under development [member]	member	IAS 38.119 g Example		
Technology-based intangible assets [member]	member	IAS 38.119 Common practice IAS 38.119 Common practice		
Other intangible assets [member] Goodwill [member]	member member	IAS 38.119 Common practice IAS 36.127 Example		
Methods of generation [axis]	axis	IAS 38.118 Disclosure		
Methods of generation [member]	member	IAS 38.118 Disclosure		
Internally generated [member]	[default] member	IAS 38.118 Disclosure		
Not internally generated [member]	member	IAS 38.118 Disclosure		
		IFRS 3.B67 d Disclosure, IAS 40.79 d Disclosure,		
		IFRS 7.35H Disclosure, IAS 40.79 C Disclosure,		
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount		IFRS 7.35I <sub>Disclosure</sub> , IAS 38.118 e <sub>Disclosure</sub> , IAS 38.118 c <sub>Disclosure</sub> , IAS 40.76 <sub>Disclosure</sub> ,		
[axis]	axis	IAS 41.50 Disclosure, IAS 16.73 e Disclosure,		
		IAS 41.54 f Disclosure, IAS 16.73 d Disclosure, Expiry		
		date 2023-01-01 IFRS 7.IG29 Common practice, Expiry date 2023-01-01 IFRS 7.37 b Common practice		
		IAS 16.73 e Disclosure, IAS 40.79 d Disclosure, IFRS 7.3 51 Disclosure, IAS 38.118 e Disclosure,		
Carrying amount [member]	member	IFRS 7.35H Disclosure, IAS 41.50 Disclosure,		
Carrying amount [member]	[default]	IFRS 3.B67 d Disclosure, IAS 40.76 Disclosure, Expiry		
		date 2023-01-01 IFRS 7.IG29 a Example, Expiry date 2023-01-01 IFRS 7.37 b Example		
		IAS 16.73 d <sub>Disclosure</sub> ,		
		IFRS 7.35N Example, IFRS 3.B67 d Disclosure,		
		IAS 40.79 c Disclosure, IFRS 7.351 Disclosure,		
Gross carrying amount [member]	member	IAS 38.118 c Disclosure, IAS 41.54 f Disclosure,		
		IFRS 7.35M Disclosure, , Expiry date 2023-01- 01 IFRS 7.37 b Common practice, Expiry date 2023-01-		
		01 IFRS 7.IG29 Common practice		
		IAS 16.75 b Disclosure, IAS 41.54 f Disclosure,		
Accumulated depreciation, amortisation and impairment [member]	member	IAS 38.118 c Disclosure, IAS 16.73 d Disclosure,		
		IAS 40.79 c Disclosure		
Accumulated depreciation and amortisation [member]	member	IAS 16.75 b Disclosure, IAS 38.118 c Common practice, IAS 40.79 c Common practice, IAS 16.73 d Common practice,		
. iodanialia depresiation and americation (menter)		IAS 41.54 f Common practice		

			Additional All Deference	
Label	Туре	IFRS reference	Additional AU Reference to IFRS elements	AU Reference
		IFRS 7.35N Example, IAS 16.73 d Common practice,		
		IFRS 7.35H Disclosure, IAS 41.54 f Common practice,		
Accumulated impairment [member]	member	IFRS 3.B67 d <sub>Disclosure</sub> , IAS 40.79 c <sub>Common practice</sub> , IAS 38.118 c <sub>Common practice</sub> , Expiry date 2023-01-		
		01 IFRS 7.IG29 b Example, Expiry date 2023-01-		
		01 IFRS 7.37 b Example		
Disclosure of reconciliation of changes in intangible assets and goodwill [line items]  Reconciliation of changes in intangible assets and goodwill [abstract]	line items			
Intangible assets and goodwill at beginning of period	X instant, debit	IAS 1.55 Common practice		
Changes in intangible assets and goodwill [abstract]				
Additions other than through business combinations, intangible assets other than goodwill	X duration, debit	IAS 38.118 e (i) Disclosure		
Acquisitions through business combinations, intangible assets and goodwill Increase (decrease) through net exchange differences, intangible assets and goodwill	X <sub>duration, debit</sub>	IAS 38.118 e (i) Common practice IAS 38.118 e (vii) Common practice		
Amortisation, intangible assets other than goodwill	(X) duration	IAS 38.118 e (vi) Disclosure		
Impairment loss recognised in profit or loss, intangible assets and goodwill	(X) duration	IAS 38.118 e (iv) Common practice		
Reversal of impairment loss recognised in profit or loss, intangible assets other than goodwill	X <sub>duration</sub>	IAS 38.118 e (v) Disclosure		
Revaluation increase (decrease), intangible assets other than goodwill impairment loss recognised in other comprehensive income, intangible assets other than	X duration, debit	IAS 38.118 e (iii) Disclosure		
Reversal of impairment loss recognised in other comprehensive income, intangible assets othe	(X) <sub>duration</sub>	IAS 38.118 e (iii) Disclosure		
than goodwill	X duration	IAS 38.118 e (iii) Disclosure		
Increase (decrease) through transfers and other changes, intangible assets and goodwill [abstract]				
Increase (decrease) through transfers, intangible assets and goodwill	X duration, debit	IAS 38.118 e Common practice		
Increase (decrease) through other changes, intangible assets and goodwill rotal increase (decrease) through transiers and other changes, intangible assets and	X <sub>duration, debit</sub>	IAS 38.118 e (viii) Common practice		
goodwill	X duration, debit	IAS 38.118 e Common practice		
Disposals and retirements, intangible assets and goodwill [abstract]  Disposals, intangible assets and goodwill	(X) duration, credit	IAS 38.118 e (ii) Common practice		
Retirements, intangible assets and goodwill	(X) duration, credit	IAS 38.118 e Common practice		
Total disposals and retirements, intangible assets and goodwill	(X) duration, credit	IAS 38.118 e Common practice		
Decrease through classified as held for sale, intangible assets and goodwill	(X) duration, credit	IAS 38.118 e (ii) Common practice		
Decrease through loss of control of subsidiary, intangible assets and goodwill	(X) duration, credit	IAS 38.118 e Common practice IFRS 3.B67 d (iii) Disclosure		
Subsequent recognition of deferred tax assets, goodwill  Total increase (decrease) in intangible assets and goodwill	(X) duration, credit X duration, debit	IFRS 3.867 d (III) Disclosure IAS 38.118 e Common practice		
Intangible assets and goodwill at end of period	X duration, debit	IAS 1.55 Common practice		
		IAS 16.80A Disclosure,		
		IAS 27.18I Disclosure, IAS 38.130I Disclosure,		
Identification of unadjusted comparative information	text	IFRS 11.C13B <sub>Disclosure</sub> , Effective 2023 01		
		IFRS 10.C6B Disclosure, Effective 2023-01- 01 IFRS 17.C27 Disclosure		
		IAS 27.181 Disclosure, IAS 38.1301 Disclosure,		
Statement that unadjusted comparative information has been proportive in a 1997-1997 to 1997	toxt	IFRS 11.C13B Disclosure, IAS 16.80A Disclosure,		
Statement that unadjusted comparative information has been prepared on different basis	text	IFRS 10.C6B Disclosure, Effective 2023-01-		
		01 IFRS 17.C27 Disclosure		
		IAS 27.18I Disclosure, IAS 16.80A Disclosure,		
Explanation of basis of preparation of unadjusted comparative information	text	IAS 38.130I Disclosure, IFRS 10.C6B Disclosure, IFRS 11.C13B Disclosure, Effective 2023-01-		
		01 IFRS 17.C27 Disclosure		
[824180] Notes - Agriculture				
Disclosure of biological assets, agriculture produce at point of harvest and government grants related to biological assets [text block]	text block	IAS 41 - Disclosure Disclosure		
Gains (losses) on initial recognition of biological assets and agricultural produce for current period	X duration, credit	IAS 41.40 Disclosure		
Gains (losses) on change in fair value less costs to sell of biological assets for current period	X duration, credit	IAS 41.40 Disclosure		
Disclosure of detailed information about biological assets [text block]	text block	IAS 41.43 Example		
Disclosure of detailed information about biological assets [abstract] Disclosure of detailed information about biological assets [table]	table	IAS 41.43 <sub>Example</sub>		
Biological assets by group [axis]	axis	IAS 41.41 Disclosure		
Biological assets, group [member]	member	IAS 41.41 Disclosure		
Living animals [member]	[default] member	IAS 41.41 Common practice		
Plants [member]	member	IAS 41.41 Common practice		
Biological assets by type [axis]	axis	IAS 41.43 Example		
Biological assets, type [member]	member [default]	IAS 41.43 Example		
Consumable biological assets [member]	member	IAS 41.43 Example		
Bearer biological assets [member]	member	IAS 41.43 Example		
Biological assets by age [axis]	axis	IAS 41.43 <sub>Example</sub>		
Biological assets, age [member]	member [default]	IAS 41.43 Example		
Mature biological assets [member]	member	IAS 41.43 Example		
Immature biological assets [member]	member	IAS 41.43 <sub>Example</sub>		
Disclosure of detailed information about biological assets [line items]	line items	IAS 41.41 <sub>Disclosure</sub>		
Description of biological assets	text	IAS 41.41 Disclosure IAS 1.54 f Disclosure, IAS 41.50 Disclosure,		
Biological assets	X instant, debit	IAS 41.43 Example		
Description of nature of activities of biological assets	text	IAS 41.46 a Disclosure		
Area of land used for agriculture	VVV	IAS 41.46 b (i) Common practice		
Number of living animals  Disclosure of information about agricultural produce [text block]	X.XX instant text block	IAS 41.46 b (i) Common practice IAS 41.46 b (ii) Disclosure		
Disclosure of information about agricultural produce [lext block]	CAL DIUCK			
Disclosure of information about agricultural produce [table]	table	IAS 41.46 b (ii) Disclosure		
Agricultural produce by group [axis]	axis	IAS 41.46 b (ii) Common practice		
Agricultural produce, group [member]	member [default]	IAS 41.46 b (ii) Common practice		
Disclosure of information about agricultural produce [line items]	line items			
Output of agricultural produce	X.XX <sub>duration</sub>	IAS 41.46 b (ii) Common practice		
Description of non-financial measures or estimates of physical quantities of biological assets and output of agricultural produce	text	IAS 41.46 b Disclosure		
Biological assets whose title is restricted	X instant, debit	IAS 41.49 a Disclosure		
Biological assets pledged as security for liabilities	X instant, debit	IAS 41.49 a <sub>Disclosure</sub>		
Commitments for development or acquisition of biological assets	X instant, credit	IAS 41.49 b Disclosure		
Description of financial risk management related to agricultural activity  Disclosure of reconciliation of changes in biological assets [text block]	text text block	IAS 41.49 c <sub>Disclosure</sub> IAS 41.50 <sub>Disclosure</sub>		
Disclosure of reconciliation of changes in biological assets [abstract]	5.00.1			
	table	IAS 41.50 Disclosure		
Disclosure of reconciliation of changes in biological assets [table]	axis	IAS 41.50 <sub>Disclosure</sub> , IAS 40.32A <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub>		
Disclosure of reconciliation of changes in biological assets (table)  Measurement [axis]		IFRS 13.93 a Disclosure IFRS 13.93 a Disclosure, IAS 41.50 Disclosure,		
Measurement [axis]				
	member [default]	IAS 40.32A Disclosure		
Measurement [axis] Aggregated measurement [member]	member [default]	IAS 40.32A Disclosure, IAS 41.50 Disclosure, IAS 40.32A Disclosure, IAS 41.50 Disclosure,		
Measurement [axis]	member	IAS 40.32A <sub>Disclosure</sub> IAS 40.32A <sub>Disclosure</sub> , IAS 41.50 <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub>		
Measurement [axis] Aggregated measurement [member]	member [default]	IAS 40.32A Disclosure IAS 40.32A Disclosure, IAS 41.50 Disclosure, IFRS 13.93 a Disclosure IAS 41.55 Disclosure IAS 40.32A Disclosure		
Measurement [axis]  Aggregated measurement [member]  At fair value [member]	member [default] member	IAS 40.32A Disclosure IAS 40.32A Disclosure IFRS 13.93 a Disclosure IFRS 15.50 busclosure IAS 41.50 Disclosure IAS 41.50 Disclosure		
Measurement [axis]  Aggregated measurement [member]  At fair value [member]	member [default] member	IAS 40.32A Disclosure IAS 40.32A Disclosure IAS 41.50 Disclosure IFRS 13.93 a Disclosure IAS 41.55 Disclosure IAS 41.55 Disclosure IAS 41.50 Disclosure IFRS 3.B67 d Disclosure IAS 40.79 d Disclosure		
Measurement [axis]  Aggregated measurement [member]  At fair value [member]	member [default] member	IAS 40.32A Disclosure IAS 40.32A Disclosure IAS 41.50 Disclosure IAS 40.79 C Disclosure IFRS 7.35H Disclosure IAS 40.79 C Disclosure IFRS 7.35H Disclosure IAS 40.79 C Disclosure		
Measurement [axis]  Aggregated measurement [member]  At fair value [member]  At cost [member]  Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount	member [default] member member	IAS 40.32A Disclosure IAS 40.32A Disclosure IFRS 13.93 a Disclosure IFRS 13.93 a Disclosure IAS 41.55 Disclosure IAS 41.50 Disclosure IAS 41.50 Disclosure IFRS 3.867 d Disclosure IFRS 7.35H Disclosure IFRS 7.351 Disclosure IAS 38.118 c Disclosure IAS 38.118 c Disclosure IAS 38.118 c Disclosure		
Measurement [axis]  Aggregated measurement [member]  At fair value [member]  At cost [member]	member [default] member	IAS 40.32A Disclosure IAS 40.32A Disclosure IFRS 13.93 Disclosure IAS 41.55 Disclosure IAS 40.32A Disclosure IAS 41.50 Disclosure IAS 41.50 Disclosure IFRS 7.35H Disclosure, IAS 40.79 d Disclosure IFRS 7.35H Disclosure, IAS 40.79 C Disclosure IFRS 7.351 Disclosure IAS 38.118 c Disclosure IAS 38.118 C Disclosure IAS 40.76 Disclosure IAS 41.50 Disclosure IAS 40.76 Disclosure		
Measurement [axis]  Aggregated measurement [member]  At fair value [member]  At cost [member]  Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount	member [default] member member	IAS 40.32A Disclosure IAS 40.32A Disclosure IFRS 13.93 a Disclosure IFRS 13.93 a Disclosure IAS 41.55 Disclosure IAS 41.50 Disclosure IAS 41.50 Disclosure IFRS 3.867 d Disclosure IFRS 7.35H Disclosure IFRS 7.351 Disclosure IAS 38.118 c Disclosure IAS 38.118 c Disclosure IAS 38.118 c Disclosure		

Label	Typo	IFRS reference	Additional AU Reference	AU Reference
Lader	Туре		to IFRS elements	AU Reference
		IAS 16.73 e <sub>Disclosure</sub> , IAS 40.79 d <sub>Disclosure</sub> , IFRS 7.3 5I <sub>Disclosure</sub> , IAS 38.118 e <sub>Disclosure</sub> ,		
Carrying amount [member]	member [default]	IFRS 7.35H Disclosure, IAS 41.50 Disclosure, IFRS 3.B67 d Disclosure, IAS 40.76 Disclosure, Expiry		
	[derauit]	date 2023-01-01 IFRS 7.IG29 a Example, Expiry date		
		2023-01-01 IFRS 7.37 b <sub>Example</sub>		
		IAS 16.73 d <sub>Disclosure</sub> , IFRS 7.35N <sub>Example</sub> , IFRS 3.B67 d <sub>Disclosure</sub> ,		
		IAS 40.79 c Disclosure, IFRS 7.351 Disclosure,		
Gross carrying amount [member]	member	IAS 38.118 c <sub>Disclosure</sub> , IAS 41.54 f <sub>Disclosure</sub> , IFRS 7.35M <sub>Disclosure</sub> , Expiry date 2023-01-		
		01 IFRS 7.37 b Common practice, Expiry date 2023-01-		
		01 IFRS 7.IG29 Common practice IAS 16.75 b Disclosure, IAS 41.54 f Disclosure,		
Accumulated depreciation, amortisation and impairment [member]	member	IAS 38.118 c Disclosure, IAS 16.73 d Disclosure,		
		IAS 40.79 c Disclosure		
Accumulated depreciation and amortisation [member]	member	IAS 16.75 b <sub>Disclosure</sub> , IAS 38.118 c <sub>Common practice</sub> , IAS 40.79 c <sub>Common practice</sub> , IAS 16.73 d <sub>Common practice</sub> ,		
		IAS 41.54 f Common practice		
		IFRS 7.35N Example, IAS 16.73 d Common practice, IFRS 7.35H Disclosure, IAS 41.54 f Common practice,		
Accumulated impairment [member]	member	IFRS 3.B67 d Disclosure, IAS 40.79 C Common practice,		
		IAS 38.118 c <sub>Common practice</sub> , Expiry date 2023-01- 01 IFRS 7.IG29 b <sub>Example</sub> , Expiry date 2023-01-		
		01 IFRS 7.37 b Example		
Biological assets [axis]	axis member	IAS 41.50 Common practice		
Biological assets [member]	[default]	IAS 41.50 Common practice		
Current biological assets [member]  Non-current biological assets [member]	member member	IAS 41.50 Common practice		
Disclosure of reconciliation of changes in biological assets [line items]	line items	Common probabile		
Reconciliation of changes in biological assets [abstract]	V	IAS 1.54 f Disclosure, IAS 41.50 Disclosure,		
Biological assets at beginning of period	X instant, debit	IAS 41.43 Example		
Changes in biological assets [abstract]  Additions other than through business combinations, biological assets [abstract]				
Additions from subsequent expenditure recognised as asset, biological assets	X duration, debit	IAS 41.50 Common practice		
Additions from purchases, biological assets  Total additions other than through business combinations, biological assets	X duration, debit	IAS 41.50 b Disclosure		
Acquisitions through business combinations, biological assets	X <sub>duration, debit</sub>	IAS 41.50 e Disclosure		
Increase (decrease) through net exchange differences, biological assets  Depreciation, biological assets	X <sub>duration</sub> , debit	IAS 41.50 f Disclosure		
Impairment loss recognised in profit or loss, biological assets	(X) duration	IAS 41.55 a Disclosure		
Reversal of impairment loss recognised in profit or loss, biological assets	X <sub>duration</sub>	IAS 41.55 b <sub>Disclosure</sub>		
Gains (losses) on fair value adjustment, biological assets [abstract]	v	IAS 41.51 Example, IAS 41 - Example 1 XYZ Dairy		
Gains (losses) on fair value adjustment attributable to physical changes, biological assets	X <sub>duration</sub>	Ltd Example		
Gains (losses) on fair value adjustment attributable to price changes, biological assets	X <sub>duration</sub>	IAS 41.51 Example, IAS 41 - Example 1 XYZ Dairy Ltd Example		
Total gains (losses) on fair value adjustment, biological assets	X <sub>duration</sub>	IAS 41.50 a Disclosure		
Increase (decrease) through other changes, biological assets  Disposals, biological assets	X duration, debit (X) duration, credit	IAS 41.50 g Disclosure IAS 41.50 c Disclosure		
Decrease due to harvest, biological assets	(X) duration, credit	IAS 41.50 d Disclosure		
Decrease through classified as held for sale, biological assets  Total increase (decrease) in biological assets	(X) duration, credit X duration, debit	IAS 41.50 c <sub>Disclosure</sub>		
l otal increase (decrease) in biological assets  Biological assets at end of period		IAS 1.54 f Disclosure, IAS 41.50 Disclosure,		
	X instant, debit	IAS 41.43 <sub>Example</sub>		
Description of biological assets where fair value information is unreliable  Explanation of why fair value cannot be reliably measured for biological assets, at cost	text	IAS 41.54 a Disclosure		
Range of estimates within which fair value is likely to lie for biological assets, at cost	text	IAS 41.54 c Disclosure		
Depreciation method, biological assets, at cost  Depreciation rate, biological assets, at cost	text X.XX <sub>duration</sub>	IAS 41.54 d <sub>Disclosure</sub> IAS 41.54 e <sub>Disclosure</sub>		
Useful life measured as period of time, biological assets, at cost	DUR	IAS 41.54 e Disclosure		
Useful life measured in production or other similar units, biological assets, at cost  Description of useful life, biological assets, at cost	X.XX <sub>duration</sub>	IAS 41.54 e Disclosure		
Description of biological assets previously measured at cost	text	IAS 41.56 a Disclosure		
Explanation of why fair value becomes reliable for biological assets previously measured at cost Explanation of effect of change for biological asset for which fair value becomes reliably measurable	text	IAS 41.56 b Disclosure IAS 41.56 c Disclosure		
Description of nature and extent of government grants for agricultural activity recognised in financial statements	text	IAS 41.57 a Disclosure		
Income from government grants related to agricultural activity	X duration, credit	IAS 41.57 a Common practice		
Description of unfulfilled conditions and other contingencies attached to government grant for agricultural activity		IAS 41.57 b Disclosure		
Explanation of significant decrease in level of government grants for agricultural activity	text	IAS 41.57 c <sub>Disclosure</sub>		
[824500] Regulatory deferral accounts		IFRS 14 - Presentation Disclosure, IFRS 14 -		
Disclosure of regulatory deferral accounts [text block]	text block	Disclosure Disclosure		
Items for presentation of regulatory deferral accounts [abstract] Statement of financial position [abstract]				
Regulatory deferral account debit balances and related deferred tax asset [abstract]				
Regulatory deferral account debit balances [abstract]  Regulatory deferral account debit balances directly related to disposal group	X instant, debit	IFRS 14.25 Disclosure		
Other regulatory deferral account debit balances	X instant, debit	IFRS 14.25 Example, IFRS 14.IE5 Example		
Total regulatory deferral account debit balances	X instant, debit	IFRS 14.35 <sub>Disclosure</sub> , IFRS 14.20 a <sub>Disclosure</sub> , IFRS 14.33 a <sub>Disclosure</sub>		
Deferred tax asset associated with regulatory deferral account balances	X instant, debit	IFRS 14.24 Disclosure, IFRS 14.B11 b Disclosure		
Total regulatory deferral account debit balances and related deferred tax asset	X instant, debit	IFRS 14.24 Disclosure, IFRS 14.B11 a Disclosure		
Assets and regulatory deferral account debit balances  Regulatory deferral account credit balances and related deferred tax liability [abstract]	X instant, debit	III I II-C I Disclosure		
Regulatory deferral account credit balances [abstract] Regulatory deferral account credit balances directly related to disposal group	X instant, credit	IFRS 14.25 pisclosure		
Other regulatory deferral account credit balances	X instant, credit	IFRS 14.25 Example, IFRS 14.IE5 Example		
Total regulatory deferral account credit balances	X instant, credit	IFRS 14.35 Disclosure, IFRS 14.20 b Disclosure, IFRS 14.33 a Disclosure		
Deferred tax liability associated with regulatory deferral account balances	X instant, credit	IFRS 14.B11 b Disclosure, IFRS 14.24 Disclosure		
Total regulatory deferral account credit balances and related deferred tax liability	X instant, credit	IFRS 14.24 Disclosure, IFRS 14.B11 a Disclosure		
Equity, liabilities and regulatory deferral account credit balances  Statement of profit or loss and other comprehensive income [abstract]	X instant, credit	IFRS 14.21 Disclosure		
Profit (loss), including net movement in regulatory deferral account balances related to profit or loss and net movement in related deferred tax	X duration, credit	IFRS 14.23 <sub>Disclosure</sub>		
Profit (loss), including net movement in regulatory deferral account balances related to profit or loss and	X duration, credit	IFRS 14.23 Example, IFRS 14.IE1 Example		
net movement in related deferred tax, attributable to owners of parent  Profit (loss), including net movement in regulatory deferral account balances related to profit or loss and				
net movement in related deferred tax, attributable to non-controlling interests  Net movement in regulatory deferral account balances related to profit or loss and net movement in	X duration, credit	IFRS 14.IE1 Example, IFRS 14.23 Example		
related deferred tax [abstract]				
Net movement in regulatory deferral account balances related to profit or loss [abstract]  Net movement in regulatory deferral account balances related to profit or loss directly associated	X duration, credit	IEDS 14.25		
	A duration gradit	IFRS 14.25 Disclosure		
with discontinued operation				
with discontinued operation  Net movement in other regulatory deferral account balances related to profit or loss  Total net movement in regulatory deferral account balances related to profit or loss	X duration, credit X duration, credit	IFRS 14.IE5 Common practice IFRS 14.25 Common practice IFRS 14.23 Disclosure, IFRS 14.35 Disclosure		

March   Marc		-		Additional AU Reference	
The second content and the content of the content o	Label  Total net movement in regulatory deferral account balances related to profit or loss and net movement.	Туре	IFRS reference		AU Reference
Company   Comp	in related deferred tax	X duration, credit	IFRS 14.24 Disclosure, IFRS 14.B12 a Disclosure		
Service in the control of the contro	Other comprehensive income, net of tax, net movement in regulatory deferral account balances related	X duration cradit	IFRS 14.22 a Dischaura, IFRS 14.35 Dischaura		
	Other comprehensive income, before tax, net movement in regulatory deferral account balances				
The component of the co	Income tax relating to net movement in regulatory deferral account balances related to items that will				
March   Section   Company of the c		duration, debit			
Membranethic proportions and the company of the com		v	IFD0 44 00 I		
Common processes around any file of the control o	be reclassified to profit or loss, net of tax				
The company and when the company is the company of	Other comprehensive income, net of tax, net movement in regulatory deferral account balances				
Control   Cont	Other comprehensive income, before tax, net movement in regulatory deferral account balances				
Proceedings   Procedure   Pr	Gains (losses) on net movement in regulatory deferral account balances related to items that will	X	IFBS 14.22 b particular		
According   1985   19					
States and display to discourant in requiring planes are constitutions and last of the many control of the constitution of the		X <sub>duration, credit</sub>	IFRS 14.22 b Disclosure		
Family and delivery  any other processors of the control of the co	Income tax relating to net movement in regulatory deferral account balances related to items that will be	X duration, debit	IFRS 14.22 b Disclosure		
Secretary Control Cont	Earnings per share [abstract]				
Bases compared body or during the controlling operators in controlling	movement in related deferred tax	X.XX <sub>duration</sub>	IFRS 14.26 Disclosure, IAS 33.67 Disclosure		
Account processor of microschool processor of the control of the c	movement in related deferred tax		IFRS 14.26 Disclosure, IAS 33.67 Disclosure		
State contribution of the contribution deviced and control of control of the control of control of the control of control of control of the control of con	account halanage and not mayament in related deferred toy	X.XX <sub>duration</sub>	IFRS 14.26 Disclosure, IAS 33.67 Disclosure		
Setting an account advances and not increased in registery of the control of the cold but of the cold of the c	Diluted earnings (loss) per share from continuing operations, including net movement in regulatory deferra account balances and net movement in related deferred tax	X.XX <sub>duration</sub>	IFRS 14.26 <sub>Disclosure</sub> , IAS 33.67 <sub>Disclosure</sub>		
District entropy (and put of the first own decorational generation products on the control of the position of the control of t	Basic earnings (loss) per share from discontinued operations, including net movement in regulatory	X.XX <sub>duration</sub>	IFRS 14.26 Disclosure, IAS 33.67 Disclosure		
Decisions of the control in pallows planted account believes are incorporated active and planted in control in pallows planted in the control in pallows planted in control in pal	Diluted earnings (loss) per share from discontinued operations, including net movement in regulatory	X.XX <sub>duration</sub>	IFRS 14.26 Disclosure, IAS 33.67 Disclosure		
Decision of information data dather supplies backet to the regulation (below)  Database of information about activities analysis to raise regulation (below)  Proposed or agreement and authorises applied to the regulation (below)  Rest regulated activities (applied to control promoting)  Rest regulated act	Description of basis on which regulatory deferral account balances are recognised and derecognised, and how	text	IFRS 14.32 Disclosure		
Discourse of information about authorise solution to the regulation fallosis.  Type of one regulated existeric located some and the properties of the company of the compan		text block	IFRS 14 - Explanation of activities subject to rate		
Types of rime parties desirable specified in the specified periods of the specified and selected periods of the specified					
Types of name regulated activeted personal Part of the regulation of the control part of the regulation of the control part of	Disclosure of information about activities subject to rate regulation [table]	table			
Residency delimental personal processors of the company of the com			IFRS 14.33 Disclosure, IFRS 14.30 Disclosure		
Classes of regulatory obtained account believes (president)  Classes of regulatory obtained account believes (president)  Classes of regulatory obtained account believes (president)  Description of stakes and obtained or significant state (president)  Description of stakes and obtained or significant state (president)  Description of stakes and obtained or significant state (president)  Description of stakes and obtained or significant state (president)  Description of stakes and obtained or significant state (president)  Description of stakes and obtained or significant state (president)  Description of stakes and obtained or significant state (president)  Description of the obtained or significant state (president)  Regulatory deferred account between plend  Regulatory deferred account between the obtained or significant state (president)  President of the obtained or significant state (president)  Description of the obtained or significant state (president)  Regulatory defer		[default]			
Classes of inguitary offering account balances (member)  Tradiant installar regulatory offering account balances (member)  Discourse of infermation doubt activities subject to rare regulator (per losm)  Decoprised relative and element of exercisional colors  Conception of biothy of rais acquisitoring in recognition (per losm)  Experimental of the regulator is related party  Experimental of the regulator is related in the regulator is related by a compared to the relative in the relative is related by a compared to the relative in the relative is related by a compared to the relative in the relative is related by a compared to the relative in the					
Tabolis relation length units and control account belowers (account belowers) (account be					
Decognos of information about activities solved to loan expellation (provided provided provid		[default]			
Description of nature of requisitory rates earling process  Description of favility of any equipationy related party  Description of centre of cen	• , . ,				
Description of bening of an equation (contempt of part)  Fig. 14.00 bears and percent of the route programs or colored for pulsary ordered account belances a effected of percent of the route programs or colored for pulsary ordered account belances as affected of percent ordered for pulsary ordered account belances to describe subject to the pulsary ordered account belances to describe subject to the pulsary ordered account belances to describe subject to the pulsary ordered account belances to describe subject to the pulsary of the pulsary ordered account belances to describe subject to the pulsary ordered account belances to describe subject to the pulsary ordered account belances to describe subject to the pulsary ordered account belances to describe subject to the pulsary ordered account belances to describe subject to the pulsary ordered account belances to describe subject to the pulsary ordered account belances to describe subject to the pulsary ordered account belances to describe subject to the pulsary ordered account belances to describe subject to the pulsary ordered account belances to describe subject to the pulsary ordered account belances to describe subject to the pulsary ordered account belances to describe subject to the pulsary ordered account belances to describe subject to the pulsary ordered account belances to describe subject to the pulsary ordered account belances to describe subject to the pulsary ordered account belances to describe subject to the pulsary ordered account belances to describe subject to the pulsary ordered account belances to describe account described to describe account					
Bejaration for low tain explains in vehicle Description from for full we recovery in revealed of epilutinity deferral account balances is affected by the property of conservation of the political property of the political prop	Description of identity of rate regulator(s)	text	IFRS 14.30 b Disclosure		
Description cross-reference in disclosures about activities subject to rate regulation  Description of incompanies about activities activities account balances for disclosure about amounts excognised in relation to regulatory deferral account balances [Jastered]  Types of rate regulated activities (small)  Types of rate regulate					
Description of cross-reference or decidence about activities subject to our enquisition for the processor or infrared in registrory registrory deserval account balances [led Discolars or infrared about amounts recognised in relation to regulatory deferral account balances [led Discolars or infrared about amounts recognised in relation to regulatory deferral account balances [led Discolars or infrared about amounts recognised in relation to regulatory deferral account balances [led Discolars or infrared about amounts recognised in relation to regulatory deferral account balances [led Discolars or infrared balances [led Discolars or inf		text	IFRS 14.30 c Disclosure		
block Decisions of Information about amounts recognised in relation to regulatory deferral account balances (between the properties of Information about amounts recognised in relation to regulatory deferral account balances (bale)  Types of rate regulated activities (asb)  Rate regulated activities (asb)  Regulated activities (remete)  Belieficity distribution (member)  Gas distribution (member)  Regulated activities (asb)  Regulated activities (	Description of cross-reference to disclosures about activities subject to rate regulation	text			
Exclusive of information about amounts recognised in relation to regulatory deferral account balances   Section	block]	text block			
Section   Comparison   Compar	[abstract]				
Figs 14 and activities [asks]   Firs 14.30 and activities [member]   Firs 14.30 and		table	IFRS 14 - Explanation of recognised amounts pisclosure		
Electricity distribution (member)  Beduluty deferral account balances (pass)  Regulatory deferral account defet balances (pass)			IFRS 14.33 Disclosure, IFRS 14.30 Disclosure		
Regulatory deferral account balances (asset in the property of		[default]			
Regulatory deferral account balances (member) Regulatory deferral account balances (assigned as disposal groups [member] Regulatory deferral account balances (assigned as disposal groups [member] Regulatory deferral account balances (assigned as disposal groups [member] Research of imputatory deferral account balances [member]  Classes of regulatory deferral account balances [member]  Range [assig]  Range [sins]  Range [sins]  Range [member]  Range [member]  Range [member]  Bottom of range [member]  Weighted average [member]  Weighted average [member]  Robotoms of range [member]  Robotoms of information about amounts recognised in relation to regulatory deferral account debit balances [abstract]] Increase (docrease) through deplacances comprised in current period (explaitory deferral account debit balances account debit balances [abstract]] Increase (focreases) through deplacances comprised in current period (explaitory deferral account debit balances comprised in current period (explaitory deferral account debit balances comprised in current period (explaitory deferral account debit balances comprised in current period (explaitory deferral account debit balances comprised in current period (explaitory deferral account debit balances comprised in current period (explaitory deferral account debit balances comprised in current period (explaitory deferral account debit balances comprised in current period (explaitory deferral account debit balances comprised in cur					
Regulatory deferral account balances and classified as disposal groups [member]   member   FRS 1.4822 coscume					
Classes of regulatory deferral account balances (assisted as disposal groups [member]   Selection		[default]			
Ciasses of regulatory deferral account balances [member]   Gefault   Gefau	Regulatory deferral account balances classified as disposal groups [member]		IFRS 14.B22 Disclosure		
Taxation-related regulatory deferral account balances [member]  Range [axis]  Range [axis]  Range [member]  Range [member]  Range [member]  Bottom of range [member]  Weighted average [member]  Top of range					
FIRS 2.4.5 of Doctorage (FIRS 7.7 Common practice FIRS 13.1ES 2 Earnings (FIRS 14.33 to Doctorage FIRS 14.33 to Doctorage FIRS 17.120 Doctorage FIRS 13.1ES 2 Earnings FIRS 13.1ES 2.2. (Common practice FIRS 13.2. (Common practice FIRS		[default]			
FIRS 14.33 b	галацон-тенатео годинаюту чененан ассовии выынсев (member)	member	IFRS 2.45 d Disclosure, IFRS 7.7 Common practice,		
Ranges [member]  Bottom of range [member]  Bottom of range [member]  Weighted average [member]  Weighted average [member]  Top of range [member]  Top of range [member]  Top of range [member]  Bottom of range [member]  Top of rang	Range [axis]	axis			
Ranges [member]   First 13.15   Databases FIRS 2.45 of Databases FIRS 17.0 common platform			e 2023-01-01 IFRS 17.120 Disclosure		
Bottom of range [member]  Weighted average [member]  Weighted average [member]  Top of range [member]  Disclosure of information about amounts recognised in relation to regulatory deferral account debit balances and the product of the production	Rances (member)		IFRS 14.33 b Disclosure, IFRS 2.45 d Disclosure,		
Bottom of range [member]  Weighted average [member]  Weighted average [member]  Weighted average [member]  Press 1.3.6 Example. FRS 13.166 Example	Hanges [member]	[default]			
Weighted average [member]  Weighted average [member]  Top of range [member]  Disclosure of information about amounts recognised in relation to regulatory deferral account balances [line items]  Reconciliation of regulatory deferral account debit balances [abstract]  Regulatory deferral account debit balances at beginning of period  Changes in regulatory deferral account debit balances [abstract]  Increase (decrease) through balances recognised in current period, regulatory deferral account debit balances  Decrease through bilances recovered in current period, regulatory deferral account debit balances  Increase (decrease) through bilances, regulatory deferral account debit balances  Increase (decrease) through impairments, regulatory deferral account debit balances  Increase (decrease) through bilances recovered in current period, regulatory deferral account debit balances  Increase (decrease) through bilances recovered in current period, regulatory deferral account debit balances  Increase through bilances recovered in current period, regulatory deferral account debit balances  Increase (decrease) through bilances recovered in current period, regulatory deferral account debit balances  Increase (decrease) through bilances recovered in current period, regulatory deferral account debit balances  Increase through bilances recovered in current period, regulatory deferral account debit balances  Increase (decrease) through bilances recovered in current period, regulatory deferral account debit balances  Increase (decrease) through bilances recovered in current period, regulatory deferral account debit balances  Increase through through others acquired in business combination, regulatory deferral account debit balances  Increase (decrease) through bilances recovered in current period, regulatory deferral account debit balances  Increase (decrease) through bilances recovered in current period, regulatory deferral account debit balances  Increase (decrease) through bilances recovered in current period, regulatory defe			IFRS 14.33 b Disclosure, IFRS 7.7 Common practice,		
Weighted average [member]  Weighted average [member]  Top of range [member]  Top of range [member]  Disclosure of information about amounts recognised in relation to regulatory deferral account balances [line items]  Reconcilation of regulatory deferral account debit balances (abstract]  Regulatory deferral account debit balances at beginning of period  Changes in regulatory deferral account debit balances [abstract]  Increase (decrease) through bignosats, regulatory deferral account debit balances  Decrease through impairments, regulatory deferral account debit balances  Decrease through disposals, regulatory deferral account debit balances  Decrease through highers acquired in business combination, regulatory deferral account debit balances  Decrease (brough highers acquired in business combination, regulatory deferral account debit balances  Decrease through highers acquired in business combination, regulatory deferral account debit balances  Decrease through highers acquired in business combination, regulatory deferral account debit balances  Decrease through highers acquired in business combination, regulatory deferral account debit balances  Decrease through highers acquired in business combination, regulatory deferral account debit balances  Decrease through highers acquired in business combination, regulatory deferral account debit balances  Decrease through highers acquired in business combination, regulatory deferral account debit balances  Decrease through highers acquired in business combination, regulatory deferral account debit balances  Decrease through highers acquired in business combination, regulatory deferral account debit balan	Bottom of range [member]	member			
Weighted average [member]  Top of range [member]  Top of range [member]  Beautiful account debit balances at beginning of period  Changes in regulatory deferral account debit balances (abstract)  Increase (decrease) through balances recovered in current period, regulatory deferral account debit balances  Decrease through impairments, regulatory deferral account debit balances  Decrease through impairments regulatory deferral account debit balances  Decrease through disposals, regulatory deferral account debit balances  Decrease through disposals, regulatory deferral account debit balances  Decrease through impairments, regulatory deferral account debit balances  Decrease through impairments, regulatory deferral account debit balances  Decrease through increase (decrease) through changes in foreign exchange rates, regulatory deferral account debit balances  Decrease through the pair of the pa			01 IFRS 17.120 Disclosure		
Top of range [member]  Disclosure of information about amounts recognised in relation to regulatory deferral account balances [line items]  Reconciliation of regulatory deferral account debit balances [abstract]  Regulatory deferral account debit balances at beginning of period  Changes in regulatory deferral account debit balances [abstract]  Increase (decrease) through balances recognised in current period in statement of financial position, regulatory deferral account debit balances  Decrease through balances recovered in current period, regulatory deferral account debit balances  Increase (uccrease) increase (uccreas	Weighted average [member]	member	IFRS 13.B6 Example, IFRS 13.IE63 Example, Effective		
Top of range [member]  Disclosure of information about amounts recognised in relation to regulatory deferral account balances [line items]  Reconciliation of regulatory deferral account debit balances (abstract)  Regulatory deferral account debit balances at beginning of period  Changes in regulatory deferral account debit balances [abstract]  Changes in regulatory deferral account debit balances (abstract)  Increase (decrease) through balances recognised in current period in statement of financial position, regulatory deferral account debit balances  Decrease through balances recovered in current period, regulatory deferral account debit balances  Increase (user-case) universeed user-case) involution items acquired in business combination, regulatory deferral account debit balances  Decrease through impairments, regulatory deferral account debit balances  Decrease through impairments, regulatory deferral account debit balances  Decrease (user-case) involution impairments, regulatory deferral account debit balances  Decrease (user-case) involution impairments, regulatory deferral account debit balances  Decrease through impairments, regulatory deferral account debit balances  Decrease (user-case) involution impairments, regulatory deferral account debit balances  Decrease (hrough disposals, regulatory deferral account debit balances  Decrease (hrough disposals, regulatory deferral account debit balances)  Decrease (decrease) through observation in foreign exchange rates, regulatory deferral account  (X) duration, debit (					
Disclosure of information about amounts recognised in relation to regulatory deferral account balances [line items]  Reconciliation of regulatory deferral account debit balances [abstract]  Regulatory deferral account debit balances at beginning of period  Changes in regulatory deferral account debit balances [abstract]  Increase (decrease) through balances recognised in current period in statement of financial position, regulatory deferral account debit balances  Decrease through balances recovered in current period, regulatory deferral account debit balances  Decrease through impairments, regulatory deferral account debit balances  Increase (norease through impairments, regulatory deferral account debit balances  Decrease (decrease) through impairments, regulatory deferral account debit balances  Decrease (decrease) through impairments, regulatory deferral account debit balances  Decrease (hrough impairments, regulatory deferral account debit balances  Decrease (hrough impairments, regulatory deferral account debit balances)  IFRS 14.33 a (iii) Example	Top of range [member]	member	IFRS 13.B6 Example, IFRS 14.33 b Disclosure,		
Disclosure of information about amounts recognised in relation to regulatory deferral account debit balances [abstract]  Reconciliation of regulatory deferral account debit balances at beginning of period  Changes in regulatory deferral account debit balances [abstract]  Increase (decrease) through balances recognised in current period in statement of financial position, regulatory deferral account debit balances  Decrease through balances recovered in current period, regulatory deferral account debit balances  Decrease through impairments, regulatory deferral account debit balances  Increase (norease through items acquired in business combination, regulatory deferral account debit balances  Decrease through impairments, regulatory deferral account debit balances  Decrease through impairments, regulatory deferral account debit balances  Decrease through impairments, regulatory deferral account debit balances  Decrease (decrease) increase (decrease) increase (decrease) increase (decrease) increase (decrease) through disposals, regulatory deferral account debit balances  Decrease (decrease) through disposals, regulatory deferral account debit balances  Decrease (decrease) through disposals, regulatory deferral account debit balances  Decrease (horough disposals, regulatory deferral account debit balances  Decrease (horough disposals, regulatory deferral account debit balances)  Decrease (horough disposals, regulatory deferral accoun					
Reconciliation of regulatory deferral account debit balances (abstract)  Regulatory deferral account debit balances at beginning of period  Changes in regulatory deferral account debit balances (abstract) Increase (decrease) through balances recognised in current period in statement of financial position, regulatory deferral account debit balances Decrease through balances recovered in current period, regulatory deferral account debit balances Increase (Decrease) increase (procurease) recovered in current period, regulatory deferral account debit balances  Decrease through impairments, regulatory deferral account debit balances Increase (hrough items acquired in business combination, regulatory deferral account debit balances  Decrease through disposals, regulatory deferral account debit balances  Decrease (decrease) through disposals, regulatory deferral account debit balances Increase (decrease) through disposals, regulatory deferral account debit balances Increase (decrease) through disposals, regulatory deferral account debit balances Increase (decrease) through disposals, regulatory deferral account debit balances Increase (decrease) through disposals, regulatory deferral account debit balances Increase (decrease) through disposals, regulatory deferral account debit balances Increase (decrease) through disposals, regulatory deferral account debit balances Increase (decrease) through disposals, regulatory deferral account debit balances Increase (decrease) through disposals, regulatory deferral account debit balances Increase (decrease) through disposals, regulatory deferral account debit balances Increase (decrease) through disposals, regulatory deferral account debit balances Increase (decrease) through disposals, regulatory deferral account debit balances Increase (decrease) through disposals, regulatory deferral account debit balances Increase (decrease) through disposals, regulatory deferral account debit balances Increase (decrease) through disposals, regulatory deferral account debit balances Increas		line items			
Changes in regulatory deferral account debit balances [abstract] Increase (decrease) through balances recognised in current period in statement of financial position, regulatory deferral account debit balances Decrease through balances recovered in current period, regulatory deferral account debit balances Decrease through impairments, regulatory deferral account debit balances Increase (uccrease) impour using using the second of th	Reconciliation of regulatory deferral account debit balances [abstract]		IERS 14 35 a IEDS 14 20 a		
Increase (decrease) through balances recognised in current period in statement of financial position, regulatory deferral account debit balances  Decrease through balances recovered in current period, regulatory deferral account debit balances  Increase through impairments, regulatory deferral account debit balances  Increase through items acquired in business combination, regulatory deferral account debit balances  Decrease through disposals, regulatory deferral account debit balances  Decrease through disposals, regulatory deferral account debit balances  Decrease (decrease) through changes in foreign exchange rates, regulatory deferral account  IFRS 14.33 a (iii) Example		X instant, debit			
position, regulatory deferral account debit balances Decrease through balances recovered in current period, regulatory deferral account debit balances  Decrease through impairments, regulatory deferral account debit balances Increase through items acquired in business combination, regulatory deferral account debit balances  Decrease through disposals, regulatory deferral account debit balances  Decrease through disposals, regulatory deferral account debit balances  Decrease (decrease) through changes in foreign exchange rates, regulatory deferral account  IFRS 14.33 a (iii) Example		v	IEDS 14 22 2 (i)		
balances increase through impairments, regulatory deferral account debit balances  Decrease through items acquired in business combination, regulatory deferral account debit balances  Decrease through disposals, regulatory deferral account debit balances  Decrease through disposals, regulatory deferral account debit balances  Decrease through disposals, regulatory deferral account debit balances  (X) duration, debit in FRS 14.33 a (iii) Example  IFRS 14.33 a (iii) Example  IFRS 14.33 a (iii) Example  IFRS 14.33 a (iii) Example	position, regulatory deferral account debit balances				
Increase through items acquired in business combination, regulatory deferral account debit balances  Decrease through disposals, regulatory deferral account debit balances  (X) duration, debit lFRS 14.33 a (iii) Example  IFRS 14.33 a (iii) Example  IFRS 14.33 a (iii) Example  IFRS 14.33 a (iii) Example	halances	(X) duration, credit	IFHS 14.33 a (II) Example		
balances  Decrease through disposals, regulatory deferral account debit balances  (X) duration, dredst  Increase (decrease) through changes in foreign exchange rates, regulatory deferral account    FRS 14.33 a (iii)   Example	Decrease through impairments, regulatory deferral account debit balances	(X) duration, credit	IFRS 14.33 a (iii) Example		
Increase (decrease) through changes in foreign exchange rates, regulatory deferral account	balances				
Page 63 of 112			· ·		

Label	Ture	IFDCf	Additional AU Reference	ALI Deference
Increase (decrease) through changes in discount rates, regulatory deferral account debit	Туре	IFRS reference	to IFRS elements	AU Reference
balances Increase (decrease) through transfers to disposal groups, regulatory deferral account debit	X <sub>duration, debit</sub>	IFRS 14.33 a (iii) Example		
balances	X duration, debit	IFRS 14.33 a (iii) Example, IFRS 14.IE5 Example		
Total increase (decrease) through other changes, regulatory deferral account debit balances  Total increase (decrease) in regulatory deferral account debit balances	X duration, debit	IFRS 14.33 a (iii) Example IFRS 14.33 a Disclosure		
Regulatory deferral account debit balances at end of period	X instant, debit	IFRS 14.35 Disclosure, IFRS 14.20 a Disclosure,		
Reconciliation of regulatory deferral account credit balances [abstract]	msidrit, de0it	IFRS 14.33 a Disclosure		
Regulatory deferral account credit balances at beginning of period	X instant, credit	IFRS 14.35 Disclosure, IFRS 14.20 b Disclosure,		
Changes in regulatory deferral account credit balances [abstract]	rinstant, credit	IFRS 14.33 a <sub>Disclosure</sub>		
Increase (decrease) through balances recognised in current period in statement of financial	X duration, credit	IFRS 14.33 a (i) Example		
position, regulatory deferral account credit balances Decrease through parances reversed in content period, regulatory defental account credit	(X) duration, debit	IFRS 14.33 a (ii) Example		
hณฑรระ (นอบเอลระ) แทบบูท บทยา บาลทูฮอ, เอฐบาลเบา บาอเอกล account ตอบแบลเกตอร fabotant Increase through items assumed in business combination, regulatory deferral account credit				
balances	^ duration, credit	IFRS 14.33 a (iii) Example		
Decrease through disposals, regulatory deferral account credit balances Increase (decrease) through changes in foreign exchange rates, regulatory deferral account	(X) duration, debit	IFRS 14.33 a (iii) Example		
credit balances	^ duration, credit	IFRS 14.33 a (iii) Example		
Increase (decrease) through changes in discount rates, regulatory deferral account credit balances	X duration, credit	IFRS 14.33 a (iii) Example		
Increase (decrease) through transfers to disposal groups, regulatory deferral account credit balances rous increase (испецаве) впроизго стануев, геурнакогу испенты ассочни стечи	X duration, credit	IFRS 14.IE5 Example, IFRS 14.33 a (iii) Example		
halancas	X duration, credit	IFRS 14.33 a (iii) Example		
Total increase (decrease) in regulatory deferral account credit balances	X duration, credit	IFRS 14.33 a Disclosure IFRS 14.35 Disclosure, IFRS 14.20 b Disclosure,		
Regulatory deferral account credit balances at end of period	X instant, credit	IFRS 14.33 a Disclosure		
Rate of return used to reflect time value of money, regulatory deferral account balances  Discount rate used to reflect time value of money, regulatory deferral account balances	X.XX instant X.XX instant	IFRS 14.33 b <sub>Disclosure</sub> IFRS 14.33 b <sub>Disclosure</sub>		
Remaining recovery period of regulatory deferral account debit balances	DUR	IFRS 14.33 c Disclosure		
Remaining reversal period of regulatory deferral account credit balances	DUR	IFRS 14.33 c Disclosure		
Statement that regulatory deferral account balance is no longer fully recoverable or reversible  Description of reason why regulatory deferral account balance is no longer fully recoverable or	text	IFRS 14.36 Disclosure		
reversible  Amount by which regulatory deferral account debit balance has been reduced because it is no longer	text	IFRS 14.36 Disclosure		
fully recoverable	X instant, credit	IFRS 14.36 Disclosure		
Amount by which regulatory deferral account credit balance has been reduced because it is no longer fully reversible	X instant, debit	IFRS 14.36 Disclosure		
Description of impact of rate regulation on current and deferred tax	text	IFRS 14.34 Disclosure		
Increase (decrease) in current tax expense (income) due to rate regulation Increase (decrease) in deferred tax expense (income) due to rate regulation	X duration, debit X duration, debit	IFRS 14.34 Disclosure		
Additional disclosures related to regulatory deferral accounts [abstract]		II 113 14.34 Disclosure		
Net movement in regulatory deferral account balances related to profit or loss, attributable to non-controlling interests	X <sub>duration, credit</sub>	IFRS 14.B25 Disclosure		
Portion of gains (losses) recognised when control of subsidiary is lost, attributable to derecognising regulatory	X duration, credit	IFRS 14.B28 Disclosure		
deferral account balances in former subsidiary [825100] Notes - Investment property				
Disclosure of investment property [text block]	text block	IAS 40 - Disclosure Disclosure IAS 40.32A Disclosure		
Disclosure of detailed information about investment property [text block]  Disclosure of detailed information about investment property [abstract]	text block			
Disclosure of detailed information about investment property [table]	table	IAS 40.32A Disclosure		
Measurement [axis]	axis	IAS 41.50 <sub>Disclosure</sub> , IAS 40.32A <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub>		
Aggregated measurement [member]	member	IFRS 13.93 a Disclosure, IAS 41.50 Disclosure,		
riggiogalea measarement [member]	[default]	IAS 40.32A Disclosure IAS 41.55 Disclosure, IAS 40.32A Disclosure,		
At cost [member]	member	IAS 41.55 Disclosure, IAS 40.52A Disclosure,		
Fair value model [member]	member	IAS 40.32A Disclosure		
At fair value [member]	member	IAS 40.32A <sub>Disclosure</sub> , IAS 41.50 <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub>		
At cost or in accordance with IFRS 16 within fair value model [member]	member	IAS 40.78 Disclosure		
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	axis	IFRS 3.867 d Disclosure, IAS 40.79 d Disclosure, IFRS 7.35H Disclosure, IAS 40.79 d Disclosure, IFRS 7.35H Disclosure, IAS 38.118 e Disclosure, IAS 38.118 c Disclosure, IAS 38.118 c Disclosure, IAS 40.76 Disclosure, IAS 41.50 Disclosure, IAS 40.76 Disclosure, IAS 41.54 f Disclosure, IAS 16.73 e Disclosure Expiry date 2023-01-01 IFRS 7.IG29 Common practice Expiry date 2023-01-01 IFRS 7.37 b Common practice		
Carrying amount [member]	member [default]	IAS 16.73 e Disclosure, IAS 40.79 d Disclosure, IFRS 7.3 51 Disclosure, IAS 38.118 e Disclosure IFRS 7.35H Disclosure, IAS 41.50 Disclosure IFRS 3.867 d Disclosure, IAS 40.76 Disclosure, Expiry date 2023-01-01 IFRS 7.37 b Example. Expiry date 2023-01-01 IFRS 7.37 b Example		
Gross carrying amount [member]	member	IAS 16,73 d Dacbourer IFRS 7.35N Example IFRS 3.867 d Disclosurer IAS 40,796 b Disclosure, IFRS 7.351 Dacbourer IAS 38.118 C Disclosure IAS 41.54 f Disclosurer IFRS 7.35M Disclosurer, Expiry date 2023-01- 01 IFRS 7.37 b Common practices Expiry date 2023-01- 01 IFRS 7.1G29 Common practice		
Accumulated depreciation, amortisation and impairment [member]	member	IAS 16.75 b Disclosure, IAS 41.54 f Disclosure, IAS 38.118 c Disclosure, IAS 16.73 d Disclosure, IAS 40.79 c Disclosure IAS 40.79 c Disclosure IAS 16.75 b Disclosure IAS 38.118 c Common practice.		
Accumulated depreciation and amortisation [member]	member	IAS 40.79 c $_{\text{Common practice}}$ , IAS 16.73 d $_{\text{Common practice}}$ , IAS 41.54 f $_{\text{Common practice}}$		
Accumulated impairment [member]	member	IFRS 7.35N Example: IAS 16.73 d Common practice: IFRS 7.35H Disclosure: IAS 41.54 f Common practice: IFRS 3.867 d Disclosure: IAS 40.79 c Common practice: IFRS 3.180 c Common practice: Expiry date 2023-01-01 IFRS 7.1629 D Example: Expiry date 2023-01-01 IFRS 7.37 b Example:		
Types of investment property [axis]	axis	IAS 1.112 C Common practice		
Investment property [member]	member [default]	IFRS 13.IE60 Example, IAS 1.112 C Common practice, IFRS 13.94 Example		
Investment property completed [member]	member	IAS 1.112 c Common practice		
Investment property under construction or development [member]  Disclosure of detailed information about investment property [line items]	member line items	IAS 1.112 C Common practice		
Reconciliation of changes in investment property [abstract]	.iiic items			
Investment property at beginning of period	X instant, debit	IAS 1.54 b <sub>Disclosure</sub> , IAS 40.76 <sub>Disclosure</sub> , IAS 40.79 d <sub>Disclosure</sub>		
Changes in investment property [abstract]		J.C. 40.7 0 Unsciosure		
Additions, investment property [abstract]	X duration, debit	IAS 40.76 a Disclosure, IAS 40.79 d (i) Disclosure		
	X duration, debit	IAS 40.76 a Disclosure, IAS 40.79 d (i) Disclosure IAS 40.76 a Disclosure, IAS 40.79 d (i) Disclosure		
Additions from subsequent expenditure recognised as asset, investment property  Additions from acquisitions, investment property				
Additions from acquisitions, investment property  Total additions other than through business combinations, investment property	X <sub>duration</sub> , debit	IAS 40.79 d (i) Disclosure, IAS 40.76 a Disclosure		
Additions from acquisitions, investment property	X duration, debit X duration, debit	IAS 40.79 d (i) Disclosure, IAS 40.76 a Disclosure IAS 40.79 d (ii) Disclosure, IAS 40.76 b Disclosure IAS 40.76 e Disclosure, IAS 40.79 d (vi) Disclosure		
Additions from acquisitions, investment property  Total additions other than through business combinations, investment property  Acquisitions through business combinations, investment property	X <sub>duration</sub> , debit	IAS 40.79 d (ii) Disclosure, IAS 40.76 b Disclosure		

Label	Туре	IFRS reference	Additional AU Reference to IFRS elements	AU Reference
Reversal of impairment loss recognised in profit or loss, investment property	X <sub>duration</sub>	IAS 40.76 g <sub>Disclosure</sub> , IAS 40.79 d (v) <sub>Disclosure</sub>		
Gains (losses) on fair value adjustment, investment property  Transfer from (to) inventories and owner-occupied property, investment property	X <sub>duration</sub>	IAS 40.76 d <sub>Disclosure</sub> IAS 40.76 f <sub>Disclosure</sub> , IAS 40.79 d (vii) <sub>Disclosure</sub>		
Transfer from investment property under construction or development, investment property	X duration, debit	IAS 40.79 d Common practice, IAS 40.76 Common practice		
Disposals, investment property	(X) duration, credit	IAS 40.76 c Disclosure, IAS 40.79 d (iii) Disclosure		
Decrease through classified as held for sale, investment property Increase (decrease) through other changes, investment property	(X) duration, credit X duration, debit	IAS 40.76 c Disclosure, IAS 40.79 d (iii) Disclosure IAS 40.76 g Disclosure, IAS 40.79 d (viii) Disclosure		
Total increase (decrease) in investment property	X duration, debit	IAS 40.76 <sub>Disclosure</sub> , IAS 40.79 d <sub>Disclosure</sub>		
Investment property at end of period	X instant, debit	IAS 1.54 b Disclosure, IAS 40.76 Disclosure,		
Explanation of whether entity applied fair value model or cost model to measure investment property	text	IAS 40.79 d Disclosure		
Description of criteria used to distinguish investment property from owner-occupied property and from property	text	IAS 40.75 C Disclosure		
held for sale in ordinary course of business  Description of extent to which fair value of investment property is based on valuation by independent valuer	text	IAS 40.75 e Disclosure		
Rental income from investment property, net of direct operating expense [abstract]	tox.			
Rental income from investment property	X duration, credit	IAS 40.75 f (i) Disclosure		
Direct operating expense from investment property [abstract]  Direct operating expense from investment property generating rental income	(X) <sub>duration, debit</sub>	IAS 40.75 f (ii) Disclosure		
Direct operating expense from investment property not generating rental income	(X) duration, debit	IAS 40.75 f (iii) Disclosure		
Total direct operating expense from investment property	(X) duration, debit	IAS 40.75 f Common practice		
Rental income from investment property, net of direct operating expense  Cumulative change in fair value recognised in profit or loss on sales of investment property between pools of	X duration, credit	IAS 1.112 C Common practice		
assets measured using different models	X duration, credit	IAS 40.75 f (iv) Disclosure		
Explanation of restrictions on realisability of investment property or remittance of income and proceeds of disposal of investment property	text	IAS 40.75 g Disclosure		
Restrictions on realisability of investment property or remittance of income and proceeds of disposal of	X instant	IAS 40.75 g Disclosure		
investment property  Explanation of contractual obligations to purchase, construct or develop investment property or for repairs,	text	IAS 40.75 h <sub>Disclosure</sub>		
maintenance or enhancements		IAS 40.77 Disclosure		
Disclosure of significant adjustments to valuation obtained [text block]  Description of investment property, at cost or in accordance with IFRS 16 within fair value model	text block text	IAS 40.77 Disclosure IAS 40.78 a Disclosure		
Explanation of why fair value cannot be reliably measured for investment property, at cost or in accordance with	text	IAS 40.78 b Disclosure		
IFRS 16 within fair value model  Range of estimates within which fair value is likely to lie for investment property, at cost or in accordance with				
IFRS 16 within fair value model	text	IAS 40.78 c Disclosure		
Explanation of disposal of investment property carried at cost or in accordance with IFRS 16 within fair value model	text	IAS 40.78 d (i) Disclosure		
Investment property carried at cost or in accordance with IFRS 16 within fair value model, at time of sale	X instant, debit	IAS 40.78 d (ii) Disclosure		
Gains (losses) on disposals of investment property carried at cost or in accordance with IFRS 16 within fair value model	X <sub>duration, credit</sub>	IAS 40.78 d (iii) Disclosure		
Depreciation method, investment property, cost model	text	IAS 40.79 a Disclosure		
Depreciation rate, investment property, cost model	X.XX <sub>duration</sub>	IAS 40.79 b Disclosure		
Useful life measured as period of time, investment property, cost model  Description of useful life, investment property, cost model	DUR text	IAS 40.79 b Disclosure		
Description of investment property, cost model  Description of investment property where fair value information is unreliable, cost model	text	IAS 40.79 b Disclosure		
Explanation of why fair value cannot be reliably measured for investment property, cost model	text	IAS 40.79 e (ii) Disclosure		
Range of estimates within which fair value is likely to lie for investment property, cost model	text	IAS 40.79 e (iii) <sub>Disclosure</sub>		
[825480] Notes - Separate financial statements		IAS 27 - Disclosure Disclosure, IFRS 12 -		
Disclosure of separate financial statements [text block]	text block	Objective Disclosure		
Description of nature of financial statements	text	IAS 27.17 a <sub>Disclosure</sub> , IAS 27.16 a <sub>Disclosure</sub> , IAS 1.51 b <sub>Disclosure</sub>		
Description of fact that exemption from consolidation has been used	text	IAS 27.16 a Disclosure		
Description of reasons why separate financial statements are prepared if not required by law	text	IAS 27.17 a Disclosure		
Name of entity whose consolidated financial statements have been produced for public use	text	IAS 27.16 a Disclosure		
Principal place of business of entity whose consolidated financial statements have been produced for public use	text	IAS 27.16 a Disclosure		
Country of incorporation of entity whose consolidated financial statements have been produced for public use	text	IAS 27.16 a Disclosure		
Address where consolidated financial statements are obtainable	text	IAS 27.16 a Disclosure		
Disclosure of subsidiaries (text block)	text block	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure,		
	lext block	IFRS 12.B4 a Disclosure		
Disclosure of subsidiaries [abstract]		IFRS 12.B4 a Disclosure, IAS 27.17 b Disclosure,		
Disclosure of subsidiaries [table]	table	IAS 27.16 b Disclosure		
		IAS 27.17 b Disclosure, IAS 27.16 b Disclosure,		
Subsidiaries laxis	axis	IAG 27.17 b Disclosure, IAG 27.10 b Disclosure,		
Subsidiaries [axis]	axis	IFRS 12.B4 a <sub>Disclosure</sub>		
Subsidiaries [axis]  Entity's total for subsidiaries [member]	member	IFRS 12.B4 a Disclosure IFRS 12.B4 a Disclosure, IAS 27.17 b Disclosure,		
Entity's total for subsidiaries [member]	member [default]	IFRS 12.84 a Disclosure IAS 27.17 b Disclosure, IAS 27.16 b Disclosure, IAS 27.16 b Disclosure IAS 24.19 c Disclosure IAS 27.16 b Disclosure		
Entity's total for subsidiaries [member]  Subsidiaries [member]	member [default] member	IFRS 12.B4 a Disclosure IFRS 12.B4 a Disclosure, IAS 27.17 b Disclosure, IAS 27.16 b Disclosure		
Entity's total for subsidiaries [member]  Subsidiaries [member]  Disclosure of subsidiaries [line items]	member [default]	IFRS 12.B4 a Disclosure IFRS 12.B4 a Disclosure, IAS 27.17 b Disclosure, IAS 27.16 b Disclosure, IAS 24.19 c Disclosure, IAS 27.16 b Disclosure, IFRS 12.B4 a Disclosure, IAS 27.17 b Disclosure		
Entity's total for subsidiaries [member]  Subsidiaries [member]	member [default] member	IFRS 12.84 a Disclosure IAS 27.17 b Disclosure, IAS 27.16 b Disclosure, IAS 27.16 b Disclosure IAS 24.19 c Disclosure IAS 27.16 b Disclosure		
Entity's total for subsidiaries [member]  Subsidiaries [member]  Disclosure of subsidiaries [line items]  Name of subsidiary	member [default] member line items text	IFRS 12.84 a Disclosure IFRS 12.84 a Disclosure, IAS 27.17 b Disclosure, IAS 27.16 b Disclosure IAS 24.19 c Disclosure IAS 27.16 b Disclosure IFRS 12.84 a Disclosure IAS 27.16 b Disclosure IFRS 12.95 a Disclosure, IFRS 12.198 a Disclosure IAS 27.16 b (i) Disclosure, IFRS 12.198 a Disclosure IAS 27.16 b (ii) Disclosure, IFRS 12.12 a Disclosure IFRS 12.198 b Disclosure, IFRS 12.12 b Disclosure		
Entity's total for subsidiaries [member]  Subsidiaries [member]  Disclosure of subsidiaries [line items]	member [default] member line items	IFRS 12.84 à Disclosure IFRS 12.84 à Disclosure IRS 12.84 à Disclosure IRS 27.16 b Disclosure IRS 27.16 b Disclosure IRS 24.19 ¢ Disclosure IRS 27.16 b Disclosure IRS 12.84 à Disclosure IRS 27.17 b Disclosure IRS 27.17 b (i) Disclosure, IRS 27.17 b Disclosure IRS 27.16 b (i) Disclosure, IFRS 12.12 à Disclosure IRS 27.16 b (i) Disclosure, IFRS 12.12 b Disclosure IRS 27.16 b (ii) Disclosure, IFRS 12.12 b Disclosure IRS 27.16 b (ii) Disclosure, IFRS 12.12 b Disclosure IRS 27.16 b (ii) Disclosure, IRS 27.17 b (iii) Disclosure		
Entity's total for subsidiaries [member]  Subsidiaries [member]  Disclosure of subsidiaries [line items]  Name of subsidiary	member [default] member line items text	IFRS 12.B4 a Disclosure IFRS 12.B4 a Disclosure IFRS 12.B4 a Disclosure IAS 27.16 b Disclosure IAS 27.16 b Disclosure IAS 24.19 C Disclosure IAS 27.17 b Disclosure IFRS 12.B4 a Disclosure, IAS 27.17 b Disclosure IAS 27.17 b (i) Disclosure, IFRS 12.19B a Disclosure IAS 27.16 b (ii) Disclosure, IFRS 12.12 a Disclosure IFRS 12.19B b Disclosure, IAS 27.17 b (iii) Disclosure IFRS 12.12 b Disclosure, IAS 27.17 b (iii) Disclosure		
Entity's total for subsidiaries [member]  Subsidiaries [member]  Disclosure of subsidiaries [line items]  Name of subsidiary  Principal place of business of subsidiary  Country of incorporation of subsidiary	member [default] member line items text text	IFRS 12.84 a Disclosure IFRS 12.84 a Disclosure IFRS 12.84 a Disclosure IFRS 12.84 a Disclosure IFRS 27.16 b Disclosure IFRS 12.84 a Disclosure IFRS 12.84 a Disclosure IFRS 12.84 a Disclosure IFRS 12.12 a Disclosure IFRS 12.12 b Disclosure IFRS 12.13 b Disclosure IFRS 12.14 b Disclosure IFRS 12.15 b Disclosure		
Entity's total for subsidiaries [member]  Subsidiaries [member]  Disclosure of subsidiaries [line items]  Name of subsidiary  Principal place of business of subsidiary	member [default] member line items text	IFRS 12.B4 a Disclosure IFRS 12.B4 a Disclosure IFRS 12.B4 a Disclosure IAS 27.16 b Disclosure IAS 27.16 b Disclosure IAS 24.19 c Disclosure IAS 27.16 b Disclosure IAS 27.17 b Disclosure IAS 27.17 b Disclosure IAS 27.17 b Disclosure IAS 27.17 b Disclosure IAS 27.16 b (i) Disclosure IAS 12.12 a Disclosure IAS 27.16 b (ii) Disclosure IAS 27.17 b (iii) Disclosure IAS 27.17 b (iii) Disclosure IAS 27.16 b (iii) Disclosure IAS 27.17 b (iii) Disclosure		
Entity's total for subsidiaries [member]  Subsidiaries [member]  Disclosure of subsidiaries [line items]  Name of subsidiary  Principal place of business of subsidiary  Country of incorporation of subsidiary	member [default] member line items text text	IFRS 12.B4 a Disclosure IFRS 12.B4 a Disclosure IFRS 12.B4 a Disclosure IAS 27.16 b Disclosure IAS 27.16 b Disclosure IAS 27.16 b Disclosure IAS 27.17 b Disclosure IAS 27.17 b Disclosure IAS 27.17 b (i) Disclosure, IAS 27.17 b Disclosure IAS 27.17 b (i) Disclosure, IFRS 12.19B a Disclosure IAS 27.16 b (i) Disclosure, IFRS 12.12 a Disclosure IAS 27.16 b (ii) Disclosure, IAS 27.17 b (iii) Disclosure IAS 27.16 b (iii) Disclosure, IAS 27.17 b (iii) Disclosure IAS 27.16 b (iii) Disclosure, IAS 27.16 b (iiii) Disclosure IAS 27.17 b (iii) Disclosure IAS 27.17 b (iii) Disclosure IAS 27.16 b (iii) Disclosure IAS 27.16 b (iii) Disclosure IAS 27.17 b (iii) Disclosure		
Entity's total for subsidiaries [member]  Subsidiaries [member]  Disclosure of subsidiaries [line items]  Name of subsidiary  Principal place of business of subsidiary  Country of incorporation of subsidiary  Proportion of ownership interest in subsidiary  Proportion of voting rights held in subsidiary	member [default] member line items text text X.XX duration X.XX duration	IFRS 12.B4 a Disclosure IFRS 12.B4 a Disclosure IFRS 12.B4 a Disclosure IAS 27.16 b Disclosure IAS 27.16 b Disclosure IAS 27.16 b Disclosure IAS 27.17 b Disclosure IAS 27.17 b Disclosure IAS 27.17 b (I) Disclosure IAS 27.17 b (I) Disclosure IAS 27.18 b (I) Disclosure IAS 27.18 b (I) Disclosure IAS 27.18 b (II) Disclosure IAS 27.18 b (III) Disclosure IAS 27.18 b Disclosure		
Entity's total for subsidiaries [member]  Subsidiaries [member]  Disclosure of subsidiaries [line items]  Name of subsidiary  Principal place of business of subsidiary  Country of incorporation of subsidiary  Proportion of ownership interest in subsidiary  Proportion of voting rights held in subsidiary  Disclosure of joint ventures [text block]	member [default] member line items text text X.XX duration	IFRS 12.84 à Disclosure IFRS 12.84 à Disclosure IAS 27.16 b Disclosure IAS 27.16 b Disclosure IAS 24.19 c Disclosure IAS 27.16 b Disclosure IAS 27.16 b Disclosure IAS 27.17 b Disclosure IAS 27.16 b Disclosure IAS 27.16 b Disclosure IAS 27.16 b Disclosure IAS 27.17 b Disclosure IAS 27.16 b Disclosure IAS 27.17 b Disclosure IAS 27.17 b Disclosure IAS 27.16 b Disclosure IAS 27.17 b Disclosure IAS 27.16 b Disclosure IAS 27.17 b Disclosure IAS 27.18 b Disclosure IAS 27.18 b Disclosure		
Entity's total for subsidiaries [member]  Subsidiaries [member]  Disclosure of subsidiaries [line items]  Name of subsidiary  Principal place of business of subsidiary  Country of incorporation of subsidiary  Proportion of ownership interest in subsidiary  Proportion of voting rights held in subsidiary  Disclosure of joint ventures [text block]  Disclosure of joint ventures [abstract]	member [default] member line items text text X.XX duration text block	IFRS 12.84 à Disclosure IFRS 12.84 à Disclosure IFRS 12.84 à Disclosure IAS 27.16 b Disclosure IAS 24.19 ¢ Disclosure IAS 27.16 b Disclosure IAS 27.16 b Disclosure IAS 27.17 b (i) Disclosure, IAS 27.17 b Disclosure IAS 27.17 b (i) Disclosure, IFRS 12.18 à Disclosure IAS 27.16 b (ii) Disclosure, IFRS 12.12 b Disclosure IAS 27.16 b (iii) Disclosure, IAS 27.17 b (iii) Disclosure IAS 27.16 b (iii) Disclosure, IAS 27.17 b (iii) Disclosure IAS 27.16 b (iii) Disclosure, IAS 27.17 b (iii) Disclosure IAS 27.16 b (iii) Disclosure, IAS 27.16 b (iii) Disclosure IAS 27.16 b (iii) Disclosure IAS 27.16 b (iii) Disclosure IAS 27.17 b Oisclosure IAS 27.16 b (iii) Disclosure IAS 27.17 b Disclosure IAS 27.16 b Disclosure IAS 27.17 b Disclosure IAS 27.16 b Disclosure IAS 27.17 b Disclosure IAS 27.17 b Disclosure IAS 27.16 b Disclosure		
Entity's total for subsidiaries [member]  Subsidiaries [member]  Disclosure of subsidiaries [line items]  Name of subsidiary  Principal place of business of subsidiary  Country of incorporation of subsidiary  Proportion of ownership interest in subsidiary  Proportion of voting rights held in subsidiary  Disclosure of joint ventures [text block]	member [default] member line items text text X.XX duration X.XX duration	IFRS 12.B4 a Disclosure IFRS 12.B4 a Disclosure IFRS 12.B4 a Disclosure IAS 27.16 b Disclosure IAS 27.16 b Disclosure IAS 27.16 b Disclosure IAS 27.17 b Disclosure IAS 27.17 b Disclosure IAS 27.17 b (I) Disclosure IAS 27.17 b (I) Disclosure IAS 27.18 b (I) Disclosure IAS 27.18 b (I) Disclosure IAS 27.18 b (II) Disclosure IAS 27.18 b (III) Disclosure IAS 27.18 b Disclosure		
Entity's total for subsidiaries [member]  Subsidiaries [member]  Disclosure of subsidiaries [line items]  Name of subsidiary  Principal place of business of subsidiary  Country of incorporation of subsidiary  Proportion of ownership interest in subsidiary  Proportion of voting rights held in subsidiary  Disclosure of joint ventures [text block]  Disclosure of joint ventures [abstract]	member [default] member line items text text X.XX duration text block	IFRS 12.84 à Disclosure IFRS 12.84 à Disclosure IAS 27.16 b Disclosure IAS 24.19 c Disclosure IAS 27.16 b Disclosure IAS 24.19 c Disclosure IAS 27.17 b Disclosure IAS 27.17 b Disclosure IAS 27.17 b (i) Disclosure IAS 27.17 b (ii) Disclosure IAS 27.17 b (iii) Disclosure IAS 27.18 b (iii) Disclosure IAS 27.18 b (iiii) Disclosure IAS 27.18 b (iii) Disclosure IAS 27.18 b (iii) Disclosure IAS 27.18 b Disclosure		
Entity's total for subsidiaries [member]  Subsidiaries [member]  Disclosure of subsidiaries [line items]  Name of subsidiary  Principal place of business of subsidiary  Country of incorporation of subsidiary  Proportion of ownership interest in subsidiary  Proportion of voting rights held in subsidiary  Disclosure of joint ventures [text block]  Disclosure of joint ventures [abstract]	member [default] member line items text text X.XX duration text block	IFRS 12.84 à Disclosure IFRS 12.84 à Disclosure IFRS 12.84 à Disclosure IFRS 12.84 à Disclosure IFRS 27.16 b Disclosure IFRS 12.19 c Disclosure IFRS 12.184 à Disclosure IFRS 12.184 à Disclosure IFRS 12.184 à Disclosure IFRS 12.185 à Disclosure IFRS 12.186 b Disclosure IFRS 12.186 b Disclosure IFRS 12.187 b Disclosure IFRS 12.187 b Disclosure IFRS 12.188 b Disclosure IFRS 12.188 b Disclosure IFRS 12.188 b Disclosure IFRS 12.198 c Disclosure IF		
Entity's total for subsidiaries [member]  Subsidiaries [member]  Disclosure of subsidiaries [line items]  Name of subsidiary  Principal place of business of subsidiary  Country of incorporation of subsidiary  Proportion of ownership interest in subsidiary  Proportion of voting rights held in subsidiary  Disclosure of joint ventures [text block]  Disclosure of joint ventures [abstract]  Disclosure of joint ventures [table]	member [default] member line items text text text X.XX duration text block table	IFRS 12.B4 a Disclosure IFRS 12.B4 a Disclosure IFRS 12.B4 a Disclosure IAS 27.16 b Disclosure IAS 27.16 b Disclosure IAS 27.17 b Disclosure IAS 27.17 b Disclosure IAS 27.17 b (I) Disclosure IAS 27.17 b (I) Disclosure IAS 27.17 b (I) Disclosure IAS 27.18 b (I) Disclosure IAS 27.18 b (I) Disclosure IAS 27.18 b (II) Disclosure IAS 27.18 b (III) Disclosure IAS 27.18 b (III) Disclosure IAS 27.17 b (III) Disclosure IAS 27.17 b (III) Disclosure IAS 27.18 b (III) Disclosure IAS 27.19 b (III) Disclosure IAS 27.18 b (III) Disclosure IAS 27.19 b Oile-Joure IAS 27.18 b Disclosure IAS 27.19 b Disclosure IAS 27.18 b Disclosure IAS 27.18 b Disclosure IAS 27.18 b Disclosure IAS 27.19 b Disclosure IAS 27.19 b Disclosure IAS 27.19 b Disclosure IAS 27.19 b Disclosure IAS 27.18 b Disclosure IAS 27.19 b Disclosure IA		
Entity's total for subsidiaries [member]  Subsidiaries [member]  Disclosure of subsidiaries [line items]  Name of subsidiary  Principal place of business of subsidiary  Country of incorporation of subsidiary  Proportion of ownership interest in subsidiary  Proportion of voting rights held in subsidiary  Disclosure of joint ventures [text block]  Disclosure of joint ventures [abstract]  Disclosure of joint ventures [table]	member [default] member line items text text text X.XX duration text block table	IFRS 12.84 à Disclosure IRS 27.17 b Disclosure IRS 12.84 à Disclosure IAS 27.16 b Disclosure IAS 27.16 b Disclosure IRS 24.19 c Disclosure IAS 27.16 b Disclosure IRS 24.19 c Disclosure IAS 27.17 b Disclosure IRS 12.84 à Disclosure IRS 27.17 b Disclosure IRS 27.17 b (i) Disclosure, IRS 12.12 à Disclosure IRS 27.16 b (ii) Disclosure, IRS 12.12 à Disclosure IRS 27.16 b (iii) Disclosure, IRS 12.12 b Disclosure IRS 27.17 b (iii) Disclosure IRS 27.16 b (iii) Disclosure IRS 27.17 b Disclosure IRS 27.16 b Discl		
Entity's total for subsidiaries [member]  Subsidiaries [member]  Disclosure of subsidiaries [line items]  Name of subsidiary  Principal place of business of subsidiary  Country of incorporation of subsidiary  Proportion of ownership interest in subsidiary  Proportion of voting rights held in subsidiary  Disclosure of joint ventures [text block]  Disclosure of joint ventures [abstract]  Disclosure of joint ventures [table]	member [default] member line items text text text X.XX duration X.XX duration text block table	IFRS 12.B4 a Disclosure IFRS 12.B4 a Disclosure IFRS 12.B4 a Disclosure IAS 27.16 b Disclosure IAS 27.16 b Disclosure IAS 27.17 b Disclosure IAS 27.17 b Disclosure IAS 27.17 b (I) Disclosure IAS 27.17 b (I) Disclosure IAS 27.17 b (I) Disclosure IAS 27.18 b (I) Disclosure IAS 27.18 b (I) Disclosure IAS 27.18 b (II) Disclosure IAS 27.18 b (III) Disclosure IAS 27.18 b (III) Disclosure IAS 27.17 b (III) Disclosure IAS 27.17 b (III) Disclosure IAS 27.18 b (III) Disclosure IAS 27.19 b (III) Disclosure IAS 27.17 b (IIII) Disclosure IAS 27.18 b (IIII) Disclosure IAS 27.18 b (IIII) Disclosure IAS 27.19 b Oile-Disclosure IAS 27.18 b Disclosure IAS 27.19 b Disclosure		
Entity's total for subsidiaries [member]  Subsidiaries [member]  Disclosure of subsidiaries [line items]  Name of subsidiary  Principal place of business of subsidiary  Country of incorporation of subsidiary  Proportion of ownership interest in subsidiary  Proportion of voting rights held in subsidiary  Disclosure of joint ventures [text block]  Disclosure of joint ventures [abstract]  Disclosure of joint ventures [table]	member [default] member line items text text text X.XX duration text block table axis	IFRS 12.84 à Disclosure IFRS 12.84 à Disclosure IAS 27.16 b Disclosure IAS 27.16 b Disclosure IAS 24.19 c Disclosure, IAS 27.17 b Disclosure IFRS 12.84 à Disclosure, IAS 27.17 b Disclosure IFRS 12.84 à Disclosure, IFRS 12.19B à Disclosure IAS 27.16 b (i) Disclosure, IFRS 12.12 b Disclosure IAS 27.16 b (ii) Disclosure, IFRS 12.12 b Disclosure IAS 27.16 b (iii) Disclosure, IAS 27.17 b (iii) Disclosure IAS 27.16 b (iii) Disclosure, IAS 27.17 b (iii) Disclosure IAS 27.16 b (iii) Disclosure, IAS 27.17 b (iii) Disclosure IAS 27.16 b (iii) Disclosure, IAS 27.16 b (iii) Disclosure IAS 27.16 b (iii) Disclosure IAS 27.17 b Disclosure		
Entity's total for subsidiaries [member]  Subsidiaries [member]  Disclosure of subsidiaries [line items]  Name of subsidiary  Principal place of business of subsidiary  Country of incorporation of subsidiary  Proportion of ownership interest in subsidiary  Proportion of voting rights held in subsidiary  Disclosure of joint ventures [text block]  Disclosure of joint ventures [abstract]  Disclosure of joint ventures [table]	member [default] member line items text text text X.XX duration X.XX duration text block table	IFRS 12.84 à Disclosure IFRS 12.84 à Disclosure IAS 27.16 b Disclosure IAS 24.19 ¢ Disclosure IAS 24.19 ¢ Disclosure IAS 24.19 ¢ Disclosure IAS 27.17 b Disclosure IAS 27.17 b (i) Disclosure IAS 27.17 b (ii) Disclosure IAS 27.17 b (ii) Disclosure IAS 27.18 b Disclosure IAS 27.18 b (iii) Disclosure IAS 27.18 b Disclosure		
Entity's total for subsidiaries [member]  Subsidiaries [member]  Disclosure of subsidiaries [line items]  Name of subsidiary  Principal place of business of subsidiary  Country of incorporation of subsidiary  Proportion of ownership interest in subsidiary  Proportion of voting rights held in subsidiary  Disclosure of joint ventures [text block]  Disclosure of joint ventures [text block]  Disclosure of joint ventures [table]  Joint ventures [axis]  Entity's total for joint ventures [member]	member [default] member line items text text text X.XX duration text block table axis	IFRS 12.84 a Disclosure IFRS 12.84 a Disclosure IFRS 12.84 a Disclosure IAS 27.16 b Disclosure IAS 24.19 c Disclosure IAS 27.16 b Disclosure IAS 27.17 b Disclosure IAS 27.17 b (i) Disclosure IAS 27.17 b (i) Disclosure IAS 27.17 b (ii) Disclosure IAS 27.17 b (iii) Disclosure IAS 27.17 b (iii) Disclosure IAS 27.16 b (iii) Disclosure IAS 27.17 b (iii) Disclosure IAS 27.17 b (iii) Disclosure IAS 27.16 b (iii) Disclosure IAS 27.17 b (iii) Disclosure IAS 27.16 b (iii) Disclosure IAS 27.17 b (iii) Disclosure IAS 27.17 b (iiii) Disclosure IAS 27.17 b Disclosure IAS 27.17 b (iiii) Disclosure IAS 27.17 b (iiiii) Disclosure IAS 27.17 b (iiii) Disclosure IAS 27.17 b (ii		
Entity's total for subsidiaries [member]  Subsidiaries [member]  Disclosure of subsidiaries [line items]  Name of subsidiary  Principal place of business of subsidiary  Country of incorporation of subsidiary  Proportion of ownership interest in subsidiary  Proportion of voting rights held in subsidiary  Disclosure of joint ventures [text block]  Disclosure of joint ventures [abstract]  Disclosure of joint ventures [table]	member [default] member line items text text text X.XX duration X.XX duration text block table	IFRS 12.84 à Disclosure IFRS 12.84 à Disclosure IAS 27.16 b Disclosure IAS 27.16 b Disclosure IAS 24.19 c Disclosure IAS 27.16 b Disclosure IAS 27.17 b Disclosure IAS 27.17 b (I) Disclosure IAS 27.18 b (I) Disclosure IAS 27.18 b (I) Disclosure IAS 27.18 b (II) Disclosure IAS 27.18 b (III) Disclosure IAS 27.18 b Disclosure IAS 27.19 b Disclosure		
Entity's total for subsidiaries [member]  Subsidiaries [member]  Disclosure of subsidiaries [line items]  Name of subsidiary  Principal place of business of subsidiary  Country of incorporation of subsidiary  Proportion of ownership interest in subsidiary  Proportion of voting rights held in subsidiary  Disclosure of joint ventures [text block]  Disclosure of joint ventures [abstract]  Disclosure of joint ventures [table]  Joint ventures [axis]  Entity's total for joint ventures [member]	member [default] member line items text text text text text stated available text block table axis	IFRS 12.B4 a Disclosure IFRS 12.B4 a Disclosure IFRS 12.B4 a Disclosure IAS 27.16 b Disclosure IAS 27.16 b Disclosure IAS 27.17 b Disclosure IAS 27.17 b Disclosure IAS 27.17 b (I) Disclosure IAS 27.18 b Disclosure IAS 27.18 b (II) Disclosure IAS 27.18 b (III) Disclosure IAS 27.19 b (III) Disclosure IAS 27.17 b (III) Disclosure IAS 27.17 b (III) Disclosure IAS 27.18 b (III) Disclosure IAS 27.17 b Disclosure IAS 27.18 b Disclosure IAS 27.19 Disclosure IAS 27.18 b Disclosure IAS 27.19 Disclosure I		
Entity's total for subsidiaries [member]  Subsidiaries [member]  Disclosure of subsidiaries [line items]  Name of subsidiary  Principal place of business of subsidiary  Country of incorporation of subsidiary  Proportion of ownership interest in subsidiary  Proportion of voting rights held in subsidiary  Disclosure of joint ventures [text block]  Disclosure of joint ventures [abstract]  Disclosure of joint ventures [table]  Joint ventures [axis]  Entity's total for joint ventures [member]  Joint ventures [member]  Disclosure of joint ventures [line items]	member [default] member line items text text text X.XX duration X.XX duration text block table axis member [default] member line items	IFRS 12.B4 a Disclosure IAS 27.16 b Disclosure IAS 27.17 b Disclosure IAS 27.17 b Disclosure IAS 27.17 b (i) Disclosure, IAS 27.17 b Disclosure IAS 27.17 b (i) Disclosure, IAS 27.17 b Disclosure IAS 27.16 b (i) Disclosure, IAS 27.17 b Disclosure IAS 27.16 b (ii) Disclosure, IAS 12.12 b Disclosure IAS 27.16 b (iii) Disclosure, IAS 27.17 b (iii) Disclosure IAS 27.16 b (iii) Disclosure, IAS 27.17 b (iii) Disclosure IAS 27.16 b (iii) Disclosure, IAS 27.17 b (iii) Disclosure IAS 27.17 b (iiii) Disclosure, IAS 27.16 b (iiii) Disclosure IAS 27.17 b (iiii) Disclosure, IAS 27.16 b (iiii) Disclosure IAS 27.17 b (iiii) Disclosure, IAS 27.16 b (iiii) Disclosure IAS 27.17 b (iiii) Disclosure, IAS 27.16 b Disclosure IAS 27.17 b Disclosure, IAS 27.16 b Disclosure IAS 27.17 b Disclosure, IAS 27.17 b Disclosure IAS 27.16 b Disclosure IAS 27.16 b Disclosure IAS 27.17 b Disclosure, IAS 27.17 b Disclosure IAS 27.18 b Disclosure, IAS 27.17 b Disclosure IAS 27.18 b Disclosure, IAS 27.16 b Disclosure IAS 27.16 b Disclosure, IAS 27.16 b Disclosure IAS 27.16 b Disclosure, IAS 27.17 b Disclosure IAS 27.18 b Disclosure, IAS 27.18 b Disclosure IAS 27.18 b Disclosure, IAS 27.19 b Disclosure, IAS 27.16 b Disclosure, IAS 27.18 b Disclosure, IAS 27.19 b Disclosure, IAS		
Entity's total for subsidiaries [member]  Subsidiaries [member]  Disclosure of subsidiaries [line items]  Name of subsidiary  Principal place of business of subsidiary  Country of incorporation of subsidiary  Proportion of ownership interest in subsidiary  Proportion of voting rights held in subsidiary  Disclosure of joint ventures [text block]  Disclosure of joint ventures [abstract]  Disclosure of joint ventures [table]  Joint ventures [axis]  Entity's total for joint ventures [member]	member [default] member line items text text text text text stated available text block table axis	IFRS 12.B4 a Disclosure IFRS 12.B4 a Disclosure IFRS 12.B4 a Disclosure IAS 27.16 b Disclosure IAS 24.19 c Disclosure IAS 27.16 b Disclosure IAS 27.17 b Disclosure IAS 27.17 b (I) Disclosure IAS 27.17 b (I) Disclosure IAS 27.17 b (I) Disclosure IAS 27.18 b (I) Disclosure IAS 27.18 b (I) Disclosure IAS 27.18 b (II) Disclosure IAS 27.18 b (III) Disclosure IAS 27.19 b (III) Disclosure IAS 27.19 b (III) Disclosure IAS 27.19 Disclosure IAS 27.19 Disclosure IAS 27.18 b Disclosure IAS 27.19 Disclosure IAS 27.18 b Disclosure IAS 27.19 Disclosu		
Entity's total for subsidiaries [member]  Subsidiaries [member]  Disclosure of subsidiaries [line items]  Name of subsidiary  Principal place of business of subsidiary  Country of incorporation of subsidiary  Proportion of ownership interest in subsidiary  Proportion of voting rights held in subsidiary  Disclosure of joint ventures [text block]  Disclosure of joint ventures [abstract]  Disclosure of joint ventures [table]  Joint ventures [axis]  Entity's total for joint ventures [member]  Joint ventures [member]  Disclosure of joint ventures [line items]	member [default] member line items text text text X.XX duration X.XX duration text block table axis member [default] member line items	IFRS 12.84 à Disclosure IFRS 12.84 à Disclosure IAS 27.16 b Disclosure IAS 24.19 c Disclosure IAS 24.19 c Disclosure IAS 27.16 b Disclosure IAS 27.17 b (i) Disclosure IAS 27.17 b (ii) Disclosure IAS 27.17 b (iii) Disclosure IAS 27.17 b (iii) Disclosure IAS 27.18 b (iv) Disclosure IAS 27.18 b Disclos		
Entity's total for subsidiaries [member]  Subsidiaries [member]  Disclosure of subsidiaries [line items]  Name of subsidiary  Principal place of business of subsidiary  Country of incorporation of subsidiary  Proportion of ownership interest in subsidiary  Proportion of voting rights held in subsidiary  Disclosure of joint ventures [text block]  Disclosure of joint ventures [abstract]  Disclosure of joint ventures [table]  Joint ventures [axis]  Entity's total for joint ventures [member]  Joint ventures [member]  Disclosure of joint ventures [line items]  Name of joint venture  Principal place of business of joint venture	member [default] member line items text text text txt X.XX duration X.XX duration text block table axis member [default] member line items text text	IFRS 12.B4 a Disclosure IFRS 12.B4 a Disclosure IFRS 12.B4 a Disclosure IAS 27.16 b Disclosure IAS 24.19 c Disclosure IAS 27.16 b Disclosure IAS 27.17 b Disclosure IAS 27.17 b (I) Disclosure IAS 27.17 b (I) Disclosure IAS 27.17 b (I) Disclosure IAS 27.18 b (I) Disclosure IAS 27.18 b (I) Disclosure IAS 27.18 b (II) Disclosure IAS 27.18 b (III) Disclosure IAS 27.19 b (III) Disclosure IAS 27.19 b (III) Disclosure IAS 27.19 Disclosure IAS 27.19 Disclosure IAS 27.18 b Disclosure IAS 27.19 Disclosure IAS 27.18 b Disclosure IAS 27.19 Disclosu		
Entity's total for subsidiaries [member]  Subsidiaries [member]  Disclosure of subsidiaries [line items]  Name of subsidiary  Principal place of business of subsidiary  Country of incorporation of subsidiary  Proportion of ownership interest in subsidiary  Proportion of voting rights held in subsidiary  Disclosure of joint ventures [text block]  Disclosure of joint ventures [text block]  Disclosure of joint ventures [table]  Joint ventures [axis]  Entity's total for joint ventures [member]  Joint ventures [member]  Disclosure of joint ventures [line items]  Name of joint venture	member [default] member line items text text text X.XX duration text block table axis member [default] member line items text	IFRS 12.84 à Disclosure IFRS 12.84 à Disclosure IAS 27.16 b Disclosure IAS 24.19 c Disclosure IAS 24.19 c Disclosure IAS 24.19 c Disclosure IAS 24.19 c Disclosure IAS 27.17 b (i) Disclosure IAS 27.17 b (i) Disclosure IAS 27.17 b (i) Disclosure IAS 27.17 b (ii) Disclosure IAS 27.17 b (iii) Disclosure IAS 27.18 b (iii) Disclosure IAS 2		
Entity's total for subsidiaries [member]  Subsidiaries [member]  Disclosure of subsidiaries [line items]  Name of subsidiary  Principal place of business of subsidiary  Country of incorporation of subsidiary  Proportion of ownership interest in subsidiary  Proportion of voting rights held in subsidiary  Disclosure of joint ventures [text block]  Disclosure of joint ventures [abstract]  Disclosure of joint ventures [table]  Joint ventures [axis]  Entity's total for joint ventures [member]  Joint ventures [member]  Disclosure of joint ventures [line items]  Name of joint venture  Principal place of business of joint venture	member [default] member line items text text text txt X.XX duration X.XX duration text block table axis member [default] member line items text text	IFRS 12.84 à Disclosure IFRS 12.84 à Disclosure IAS 27.16 b Disclosure IAS 27.16 b Disclosure IAS 27.16 b Disclosure IAS 27.16 b Disclosure IAS 27.17 b (i) Disclosure, IAS 27.17 b Disclosure IAS 27.16 b (i) Disclosure, IFRS 12.18 à Disclosure IAS 27.16 b (ii) Disclosure, IFRS 12.12 b Disclosure IAS 27.16 b (iii) Disclosure, IAS 27.17 b (iii) Disclosure IAS 27.16 b (iii) Disclosure, IAS 27.17 b (iii) Disclosure IAS 27.16 b (iii) Disclosure, IAS 27.17 b (iii) Disclosure IAS 27.16 b (iii) Disclosure, IAS 27.17 b (iii) Disclosure IAS 27.17 b (iii) Disclosure, IAS 27.16 b (iii) Disclosure IAS 27.17 b (iii) Disclosure IAS 27.18 b (iii) Disclosure IAS 27.19 b (iii) Disclosure IAS 27.11 b (iii) Disclosure		
Entity's total for subsidiaries [member]  Subsidiaries [member]  Disclosure of subsidiaries [line items]  Name of subsidiary  Principal place of business of subsidiary  Country of incorporation of subsidiary  Proportion of ownership interest in subsidiary  Proportion of voting rights held in subsidiary  Disclosure of joint ventures [text block]  Disclosure of joint ventures [abstract]  Disclosure of joint ventures [table]  Joint ventures [axis]  Entity's total for joint ventures [member]  Disclosure of joint ventures [line items]  Name of joint venture  Principal place of business of joint venture  Country of incorporation of joint venture  Proportion of ownership interest in joint venture	member [default] member line items text text text x.XX duration x.XX duration text block table axis member [default] member line items text text x.XX duration text block table axis	IFRS 12.84 a Disclosure IFRS 12.84 a Disclosure IFRS 12.84 a Disclosure IAS 27.16 b Disclosure IAS 24.19 c Disclosure IAS 27.16 b Disclosure IAS 27.16 b Disclosure IAS 27.17 b (i) Disclosure IAS 27.17 b (i) Disclosure IAS 27.17 b (i) Disclosure IAS 27.17 b (ii) Disclosure IAS 27.18 b (ii) Disclosure IAS 27.18 b (iii) Disclosure IAS 27.18 b Disclosure IAS 27.18 b Disclosure IAS 27.18 b Disclosure IAS 27.19 b (ii) Disclosure IAS 27.19 b (iii) Disclosure		
Entity's total for subsidiaries [member]  Subsidiaries [member]  Disclosure of subsidiaries [line items]  Name of subsidiary  Principal place of business of subsidiary  Country of incorporation of subsidiary  Proportion of ownership interest in subsidiary  Proportion of voting rights held in subsidiary  Disclosure of joint ventures [text block]  Disclosure of joint ventures [abstract]  Disclosure of joint ventures [table]  Joint ventures [axis]  Entity's total for joint ventures [member]  Disclosure of joint ventures [line items]  Name of joint venture  Principal place of business of joint venture  Country of incorporation of joint venture	member [default] member line items text text text txt duration text block table axis member [default] member line items text text text text text text text tex	IFRS 12.84 à Disclosure IAS 27.17 b Disclosure IAS 27.16 b Disclosure IAS 27.16 b Disclosure IAS 27.16 b Disclosure IAS 27.17 b Disclosure IAS 27.16 b (i) Disclosure IAS 27.17 b (ii) Disclosure IAS 27.17 b (iii) Disclosure IAS 27.17 b Disclosure IAS 27.18 b (ii) Disclosure IAS 27.18 b (iii) Disclosure IAS 27.18 b (iiii) Disclosure IAS 27.18 b (iii) Discl		
Entity's total for subsidiaries [member]  Subsidiaries [member]  Disclosure of subsidiaries [line items]  Name of subsidiary  Principal place of business of subsidiary  Country of incorporation of subsidiary  Proportion of ownership interest in subsidiary  Proportion of voting rights held in subsidiary  Disclosure of joint ventures [text block]  Disclosure of joint ventures [text block]  Disclosure of joint ventures [table]  Joint ventures [axis]  Entity's total for joint ventures [member]  Disclosure of joint ventures [line items]  Name of joint venture  Principal place of business of joint venture  Country of incorporation of joint venture  Proportion of ownership interest in joint venture	member [default] member line items text text text x.XX duration x.XX duration text block table axis member [default] member line items text text x.XX duration text block table axis	IFRS 12.84 a Disclosure IFRS 12.84 a Disclosure IFRS 12.84 a Disclosure IAS 27.16 b Disclosure IAS 24.19 c Disclosure IAS 27.16 b Disclosure IAS 27.17 b Disclosure IAS 27.17 b (i) Disclosure IAS 27.17 b (i) Disclosure IAS 27.17 b (ii) Disclosure IAS 27.17 b (iii) Disclosure IAS 27.18 b (iii) Disclosure IAS 27.19 b (iii) Disclosure IAS 27.18 b (iii) Disclosure IAS 27.19 b (iii) Disclosure IAS 27.19 b (ii) Disclosure IAS 27.19 b (ii) Disclosure IAS 27.19 b (iii) Dis		
Entity's total for subsidiaries [member]  Subsidiaries [member]  Disclosure of subsidiaries [line items]  Name of subsidiary  Principal place of business of subsidiary  Country of incorporation of subsidiary  Proportion of ownership interest in subsidiary  Proportion of voting rights held in subsidiary  Disclosure of joint ventures [text block]  Disclosure of joint ventures [text block]  Disclosure of joint ventures [table]  Joint ventures [axis]  Entity's total for joint ventures [member]  Disclosure of joint ventures [line items]  Name of joint venture  Principal place of business of joint venture  Proportion of ownership interest in joint venture  Proportion of voting rights held in joint venture	member [default] member line items text text text text duration text block table axis member [default] member line items text text x.XX duration text block table axis	IFRS 12.84 à Disclosure IAS 27.17 b Disclosure IAS 27.16 b Disclosure IAS 27.16 b Disclosure IAS 27.16 b Disclosure IAS 27.16 b Disclosure IAS 27.17 b Disclosure IAS 27.16 b (i) Disclosure IAS 27.17 b (ii) Disclosure IAS 27.17 b (iii) Disclosure IAS 27.17 b Disclosure IAS 27.18 b (ii) Disclosure IAS 27.18 b (iii) Disclosure IAS 27.18 b (iiii) Disclosure IAS 27.18 b (iii) Discl		

			Additional AU Reference	
Label	Туре	IFRS reference	to IFRS elements	AU Reference
Disclosure of associates [table]	table	IAS 27.17 b <sub>Disclosure</sub> , IFRS 12.B4 d <sub>Disclosure</sub> , IAS 27.16 b <sub>Disclosure</sub>		
		IAS 27.17 b Disclosure, Effective on first application of		
Associates [axis]	axis	IFRS 9 IFRS 4.39M Disclosure, IAS 27.16 b Disclosure, IFRS 12.B4 d Disclosure, Expiry date 2023-01-		
		01 IFRS 4.39J Disclosure		
		IAS 27.17 b <sub>Disclosure</sub> , IAS 27.16 b <sub>Disclosure</sub> , IFRS 12.B4 d <sub>Disclosure</sub> ,		
Entity's total for associates [member]	member [default]	Effective on first application of IFRS 9 IFRS 4.39M Disclosure, Expiry date 2023-01-		
		01 IFRS 4.39J Disclosure		
		IAS 27.16 b Disciosure, Effective on first application of		
Associates [member]	member	IFRS 9 IFRS 4.39M a Disclosure, IFRS 12.B4 d Disclosure, IAS 27.17 b Disclosure,		
		IAS 24.19 d <sub>Disclosure</sub> , Expiry date 2023-01- 01 IFRS 4.39J a <sub>Disclosure</sub>		
Disclosure of associates [line items]	line items	01 II 113 4.333 & Disclosure		
Name of associate	text	IAS 27.16 b (i) Disclosure, IFRS 12.21 a (i) Disclosure, IAS 27.17 b (i) Disclosure		
Principal place of business of associate	text	IFRS 12.21 a (iii) Disclosure, IAS 27.17 b (ii) Disclosure,		
	toxi	IAS 27.16 b (ii) Disclosure IFRS 12.21 a (iii) Disclosure, IAS 27.16 b (ii) Disclosure,		
Country of incorporation of associate	text	IAS 27.17 b (ii) Disclosure		
Proportion of ownership interest in associate	X.XX <sub>duration</sub>	IAS 27.17 b (iii) Disclosure, IAS 27.16 b (iii) Disclosure, IFRS 12.21 a (iv) Disclosure		
Proportion of voting rights held in associate	X.XX <sub>duration</sub>	IAS 27.17 b (iii) Disclosure, IAS 27.16 b (iii) Disclosure,		
Method used to account for investments in subsidiaries	text	IFRS 12.21 a (iv) <sub>Disclosure</sub> IAS 27.16 c <sub>Disclosure</sub> , IAS 27.17 c <sub>Disclosure</sub>		
Method used to account for investments in joint ventures	text	IAS 27.16 c Disclosure, IAS 27.17 c Disclosure		
Method used to account for investments in associates  Statement that investment entity prepares separate financial statements as its only financial statements	text	IAS 27.16 c <sub>Disclosure</sub> , IAS 27.17 c <sub>Disclosure</sub>		
Description of identification of financial statements to which separate financial statements relate	text	IAS 27.17 Disclosure		
		IAS 16.80A Disclosure, IAS 27.18I Disclosure, IAS 38.130I Disclosure,		
Identification of unadjusted comparative information	text	IFRS 11.C13B Disclosure,		
		IFRS 10.C6B <sub>Disclosure</sub> , Effective 2023-01- 01 IFRS 17.C27 <sub>Disclosure</sub>		
		IAS 27.18I <sub>Disclosure</sub> , IAS 38.130I <sub>Disclosure</sub> ,		
Statement that unadjusted comparative information has been prepared on different basis	text	IFRS 11.C13B Disclosure, IAS 16.80A Disclosure, IFRS 10.C6B Disclosure, Effective 2023-01-		
		01 IFRS 17.C27 Disclosure		
		IAS 27.18I Disclosure, IAS 16.80A Disclosure, IAS 38.130I Disclosure, IFRS 10.C6B Disclosure,		
Explanation of basis of preparation of unadjusted comparative information	text	IFRS 11.C13B Disclosure, Effective 2023-01-		
19957001 Notes Interests in ather antities		01 IFRS 17.C27 Disclosure		
[825700] Notes - Interests in other entities Disclosure of interests in other entities [text block]	text block	IFRS 12.1 Disclosure		
Disclosure of significant judgements and assumptions made in relation to interests in other entities [text block]	text block	IFRS 12.7 Disclosure		
Description of significant judgements and assumptions made in determining that entity does not control another entity even though it holds more than half of voting rights	text	IFRS 12.9 a <sub>Example</sub>		
Description of significant judgements and assumptions made in determining that entity controls another entity	text	IFRS 12.9 b <sub>Example</sub>		
even though it holds less than half of voting rights  Description of significant judgements and assumptions made in determining that entity is agent or principal	text	IFRS 12.9 c Example		
Description of reasons why presumption investor has significant influence is overcome when its interest in investee is more than twenty per cent	text	IFRS 12.9 d <sub>Example</sub>		
Description of reasons why presumption investor does not have significant influence is overcome when its	text	IFRS 12.9 e <sub>Example</sub>		
interest in investee is less than twenty per cent  Disclosure of how entity aggregated interests in similar entities [text block]	text block	IFRS 12.B3 Disclosure		
Disclosure of interests in subsidiaries [text block]	text block text block	IFRS 12.2 b (i) Disclosure IFRS 12.10 a (i) Disclosure		
Disclosure of composition of group [text block]		IAS 27.16 b Disclosure, IAS 27.17 b Disclosure,		
Disclosure of subsidiaries [text block]  Disclosure of subsidiaries [abstract]	text block	IFRS 12.B4 a Disclosure		
Disclosure of subsidiaries (table)	table	IFRS 12.B4 a <sub>Disclosure</sub> , IAS 27.17 b <sub>Disclosure</sub> ,		
	tabic	IAS 27.16 b Disclosure IAS 27.17 b Disclosure, IAS 27.16 b Disclosure,		
Subsidiaries [axis]	axis	IFRS 12.B4 a Disclosure		
Entity's total for subsidiaries [member]	member [default]	IFRS 12.B4 a Disclosure, IAS 27.17 b Disclosure, IAS 27.16 b Disclosure		
Cubaidiariaa (mambar)		IAS 24.19 c Disclosure, IAS 27.16 b Disclosure,		
Subsidiaries [member] Subsidiaries with material non-controlling interests [member]	member member	IFRS 12.B4 a <sub>Disclosure</sub> , IAS 27.17 b <sub>Disclosure</sub>		
Disclosure of subsidiaries [line items]	line items			
Name of subsidiary	text	IAS 27.17 b (i) Disclosure, IFRS 12.19B a Disclosure, IAS 27.16 b (i) Disclosure, IFRS 12.12 a Disclosure		
Principal place of business of subsidiary	text	IFRS 12.19B b Disclosure, IFRS 12.12 b Disclosure,		
		IAS 27.16 b (ii) Disclosure, IAS 27.17 b (ii) Disclosure IFRS 12.12 b Disclosure, IAS 27.17 b (ii) Disclosure,		
Country of incorporation of subsidiary	text	IAS 27.16 b (ii) Disclosure, IFRS 12.19B b Disclosure		
Proportion of ownership interests held by non-controlling interests  Proportion of voting rights held by non-controlling interests	X.XX <sub>duration</sub>	IFRS 12.12 c <sub>Disclosure</sub> IFRS 12.12 d <sub>Disclosure</sub>		
Profit (loss), attributable to non-controlling interests	X duration X duration, credit	IFRS 12.12 e Disclosure, IAS 1.81B a (i) Disclosure		
Non-controlling interests	X instant, credit	IAS 1.54 q Disclosure, IFRS 10.22 Disclosure, IFRS 12.12 f Disclosure		
Dividends paid to non-controlling interests	X <sub>duration</sub> , credit	IFRS 12.B10 a Disclosure		
Current assets	X instant, debit	IFRS 12.B12 b (i) Disclosure, IAS 1.66 Disclosure, IFRS 12.B10 b Example		
Outrett assets				
Current assets  Non-current assets		IFRS 12.B10 b Example, IFRS 12.B12 b (ii) Disclosure,		
Non-current assets	X instant, debit	IAS 1.66 Disclosure		
		IAS 1.66 <sub>Disclosure</sub> IAS 1.69 <sub>Disclosure</sub> , IFRS 12.B10 b <sub>Example</sub> , IFRS 12.B12 b (iii) <sub>Disclosure</sub>		
Non-current assets	X instant, debit	IAS 1.66 Disclosure IAS 1.69 Disclosure, IFRS 12.B10 b Example,		
Non-current assets  Current liabilities	X instant, debit X instant, credit	IAS 1.66 Disclosure IAS 1.69 Disclosure. IFRS 12.B10 b Example. IFRS 12.B12 b (III) Disclosure IFRS 12.B10 b Example. IAS 1.69 Disclosure IFRS 12.B12 b (IV) Disclosure IFRS 12.B12 b (V) Disclosure IFRS 12.B12 b (V) Disclosure		
Non-current assets  Current liabilities  Non-current liabilities	X instant, debit  X instant, credit  X instant, credit	IAS 1.66 Disclosure IAS 1.89 Disclosure, IFRS 12.810 b Example, IFRS 12.812 b (iiii) Disclosure IFRS 12.810 b Example, IAS 1.69 Disclosure IFRS 12.812 b (iii) Disclosure IFRS 12.812 b (iv) Disclosure, IFRS 8.33 a Disclosure, IFRS 8.28 a Disclosure, IFRS 12.810 b Example,		
Non-current assets  Current liabilities	X instant, debit X instant, credit	IAS 1.66 Diaclosure IAS 1.69 Disclosure. IFRS 12.810 b Example: IFRS 12.812 b (III) Diaclosure IFRS 12.812 b (IV) Disclosure IFRS 12.812 b (IV) Disclosure IFRS 12.812 b (V) Disclosure IFRS 12.812 b (V) Disclosure IFRS 8.28 a Disclosure: IFRS 8.28 a Disclosure: IFRS 8.28 a Disclosure: IFRS 8.28 b Disclosure: IFRS 8.28 a Disclosure: IFRS 8.28 a Disclosure: IFRS 8.28 b Disclosure IFRS 8.28 a Disclosure IFRS 8.29 b Disclosure		
Non-current assets  Current liabilities  Non-current liabilities	X instant, debit  X instant, credit  X instant, credit	IAS 1.66 Disclosure IAS 1.90 Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (iii) Disclosure IFRS 12.B10 b Example, IAS 1.69 Disclosure IFRS 12.B10 b (iv) Disclosure, IFRS 12.B10 b (iv) Disclosure, IFRS 12.B12 b (iv) Disclosure, IFRS 8.23 a Disclosure, IFRS 8.23 b Disclosure, IFRS 8.23 a Disclosure, IFRS 8.23 a Disclosure, IFRS 8.25 b Dis		
Non-current assets  Current liabilities  Non-current liabilities	X instant, debit  X instant, credit  X instant, credit	IAS 1.66 Disclosure IAS 1.69 Disclosure, IFRS 12.B10 b Example IFRS 12.B12 b (iii) Disclosure IFRS 12.B12 b (iv) Disclosure IFRS 12.B12 b (iv) Disclosure IFRS 12.B12 b (iv) Disclosure IFRS 3.3 a Disclosure IFRS 3.3 a Disclosure IFRS 5.3 b (i) Disclosure IFRS 5.3 b (ii) Disclosure IFRS 5.3 b (iii) Disclosure IFRS 5.3 a Disclosure IFRS 5.3 a Disclosure IFRS 5.3 b (iii) Disclosure IFRS 5.3 a Disclosure IFRS 5.3 b (iii) Disclosure IFRS 5.3 b (iii) Disclosure IFRS 5.3 b (iiii) Disclosure IFRS 5.3 b (iiii) Disclosure IFRS 5.3 b (iiiii) Disclosure IFRS 5.3 b (iiiii) Disclosure IFRS 5.3 b (iiiiii) Disclosure IFRS 5.3 b (iiiii) Disclosure IFRS 5.3 b (iiiiii) Disclosure IFRS 5.3 b (iiiii) Disclosure IFRS 5.3 b (iiiiii) Disclosure IFRS 5.3 b (iiiiii) Disclosure IFRS 5.3 b (iiiii) Disclosure IFRS 5.3 b (iiiii) Disclosure IFRS 5.3 b (iiiii) Disclosure IFRS 5.3 b (iiii) Disclosure		
Non-current assets  Current liabilities  Non-current liabilities  Revenue	X instant, debit X instant, credit X instant, credit X duration, credit	IAS 1.66 Disclosure IAS 1.89 Disclosure IFRS 12.810 b Example IFRS 12.812 b (iii) Disclosure IFRS 12.810 b Example IAS 1.69 Disclosure IFRS 12.812 b (iv) Disclosure IFRS 12.812 b (v) Disclosure IFRS 12.812 b (v) Disclosure IFRS 8.28 a Disclosure IFRS 12.810 b Example IFRS 8.28 d Disclosure IFRS 12.810 b Example IFRS 8.30 b (i) Disclosure IFRS 8.23 a Disclosure IFRS 8.30 Disclosure IAS 1.103 Example IFRS 8.32 bisclosure IAS 1.103 Example IAS 1.82 a Disclosure IAS 1.103 Example IAS 7.18 b Disclosure IAS 1.81A a Disclosure. Effective on Ifrist application of IFRS 9 IFRS 4.391 e Example		
Non-current assets  Current liabilities  Non-current liabilities	X instant, debit  X instant, credit  X instant, credit	IAS 1.66 Disclosure IAS 1.69 Disclosure, IFRS 12.B10 b Example: IFRS 12.B12 b (iii) Disclosure IFRS 12.B12 b (iii) Disclosure IFRS 12.B12 b (iv) Disclosure IFRS 12.B12 b (iv) Disclosure: IFRS 12.B12 b (iv) Disclosure: IFRS 3.33 a Disclosure: IFRS 3.34 Disclosure: IFRS 5.33 b (i) Disclosure: IFRS 8.24 Disclosure: IFRS 8.34 Disclosure: IFRS 8.35 Disclosure: IFRS 8.35 Disclosure: IFRS 8.36 Disclosure: IFRS 8.37 Disclosure: IFRS 8.36 Disclosure: IFRS 8.37 Disclosure: IFRS 8.37 Disclosure: IFRS 8.37 Disclosure: IFRS 8.38 Disclosure: IFRS 8.39 Disclosure: IFRS 8.39 Disclosure: IFRS 8.30 Disclo		
Non-current assets  Current liabilities  Non-current liabilities  Revenue	X instant, debit X instant, credit X instant, credit X duration, credit	IAS 1.66 Disclosure IAS 1.89 Disclosure IFRS 12.810 b Example IFRS 12.812 b (iii) Disclosure IFRS 12.812 b (iii) Disclosure IFRS 12.812 b (iv) Disclosure IFRS 12.812 b (iv) Disclosure IFRS 12.812 b (v) Disclosure IFRS 12.812 b (v) Disclosure IFRS 8.28 a Disclosure IFRS 12.810 b Example IFRS 8.28 b Disclosure IFRS 12.810 b Example IFRS 8.32 b Disclosure IFRS 8.23 a Disclosure IFRS 8.32 b Disclosure IFRS 8.23 a Disclosure IFRS 8.32 b Disclosure IFRS 1.03 Example IFRS 8.32 b Disclosure IFRS 1.814 a Disclosure IFRS 8.28 b Disclosure IFRS 9.184 b Example IFRS 8.28 b Disclosure IFRS 1.814 a Disclosure IFRS 8.28 b Disclosure IFRS 1.83 a Disclosure IFRS 1.83 b Disclosure IFRS 1.83 a Disclosure IFRS 1.84 b Discl		
Non-current labilities  Non-current liabilities  Revenue  Profit (loss)	X instant, debit X instant, credit X instant, credit X duration, credit X duration, credit	IAS 1.66 Disclosure IAS 1.69 Disclosure, IFRS 12.B10 b Example IFRS 12.B12 b (iii) Disclosure IFRS 12.B10 b Example IFRS 12.B10 b (iii) Disclosure IFRS 12.B10 b (iii) Disclosure IFRS 12.B12 b (iv) Disclosure IFRS 3.3 a Disclosure IFRS 3.3 a Disclosure IFRS 3.3 b (i) Disclosure IFRS 3.3 a Disclosure IFRS 3.3 b Disclosure IFRS 3.3 Disclosure IFRS 3.4 Disclosure, IAS 1.102 Example IFRS 3.2 Disclosure, IAS 1.103 Example IFRS 3.8 Disclosure, IAS 1.103 Example IFRS 3.8 Disclosure, IAS 1.104 Disclosure, Effective on first application of IFRS 9.ERS 4.391 b Example IFRS 3.2 b Disclosure, IAS 1.106 (i) Disclosure, IFRS 3.24 b Disclosure, IFRS 1.32 a (ii) Disclosure, IFRS 1.24 b Disclosure, IFRS 1.32 a (iii) Disclosure, IFRS 1.24 b Disclosure, IFRS 1.32 b Example		
Non-current assets  Current liabilities  Non-current liabilities  Revenue	X instant, debit X instant, credit X instant, credit X duration, credit	IAS 1.66 Disclosure IAS 1.89 Disclosure IFRS 12.810 b Example IFRS 12.812 b (iii) Disclosure IFRS 12.812 b (iii) Disclosure IFRS 12.812 b (iv) Disclosure IFRS 12.812 b (v) Disclosure IFRS 12.810 b Example IFRS 8.32 b Disclosure IFRS 12.810 b Example IFRS 8.32 b Disclosure IFRS 8.23 a Disclosure IFRS 8.32 bisclosure IAS 1.103 Example IFRS 8.32 bisclosure IAS 1.103 Example IFRS 8.32 b Disclosure IFRS 13.31 b Disclosure IFRS 12.810 b Example IFRS 13.31 d Disclosure IFRS 12.810 b Example IFRS 13.32 a (iii) Disclosure IFRS 12.810 b Example IFRS 8.32 bisclosure Effective 2023-01-01 IFRS 17.113 b Example IFRS 12.810 b Example IFRS 1.24 b Disclosure IFRS 12.810 b Example IFRS 1.24 b Disclosure IFRS 12.810 b Example IFRS 1.24 b Disclosure IFRS 1.24 D Example IFRS 1.25 bisclosure IFRS 1.25 a (iii) Disclosure IFRS 1.25 bisclosure IFRS 1.28 a (iii) Disclosure IFRS 1.28 bisclosure		
Non-current assets  Current liabilities  Non-current liabilities  Revenue  Profit (loss)	X instant, debit X instant, credit X instant, credit X duration, credit X duration, credit	IAS 1.66 Disclosure IAS 1.69 Disclosure, IFRS 12.B10 b Example IFRS 12.B12 b (iii) Disclosure IFRS 12.B10 b Example IFRS 12.B10 b (iii) Disclosure IFRS 12.B10 b (iii) Disclosure IFRS 12.B12 b (iv) Disclosure IFRS 3.3 a Disclosure IFRS 3.3 a Disclosure IFRS 3.3 b (i) Disclosure IFRS 3.3 a Disclosure IFRS 3.3 b Disclosure IFRS 3.3 Disclosure IFRS 3.4 Disclosure, IAS 1.102 Example IFRS 3.2 Disclosure, IAS 1.103 Example IFRS 3.8 Disclosure, IAS 1.103 Example IFRS 3.8 Disclosure, IAS 1.104 Disclosure, Effective on first application of IFRS 9.ERS 4.391 b Example IFRS 3.2 b Disclosure, IAS 1.106 (i) Disclosure, IFRS 3.24 b Disclosure, IFRS 1.32 a (ii) Disclosure, IFRS 1.24 b Disclosure, IFRS 1.32 a (iii) Disclosure, IFRS 1.24 b Disclosure, IFRS 1.32 b Example		

			Additional AU Reference	
Label	Туре	IFRS reference	to IFRS elements	AU Reference
Description of significant restrictions on entity's ability to access or use assets and settle liabilities of group  Description of nature and extent to which protective rights of non-controlling interests can significantly restrict	text	IFRS 12.13 a Disclosure		
entity's ability to access or use assets and settle liabilities of group	text	IFRS 12.13 b Disclosure		
Assets to which significant restrictions apply  Liabilities to which significant restrictions apply	X instant, debit X instant, credit	IFRS 12.13 c Disclosure		
		IFRS 12 - Nature of the risks associated with an		
Disclosure of information about consolidated structured entities [text block]	text block	entity's interests in consolidated structured entities Disclosure		
Disclosure of information about consolidated structured entities [abstract]				
Disclosure of information about consolidated structured entities [table]	table	IFRS 12 - Nature of the risks associated with an entity's interests in consolidated structured		
. ,		entities Disclosure		
Consolidated structured entities [axis]	axis	IFRS 12 - Nature of the risks associated with an entity's interests in consolidated structured		
		entities Disclosure IFRS 12 - Nature of the risks associated with an		
Entity's total for consolidated structured entities [member]	member [default]	entity's interests in consolidated structured		
	lacianii	entities Disclosure IFRS 12 - Nature of the risks associated with an		
Consolidated structured entities [member]	member	entity's interests in consolidated structured		
Disclosure of information about consolidated structured entities [line items]	line items	entities Disclosure		
Description of terms of contractual arrangements that could require parent or subsidiaries to	text	IFRS 12.B26 a Example, IFRS 12.14 Disclosure		
provide financial support to structured entity  Description of type of support provided to structured entity without having contractual obligation to	text			
do so		IFRS 12.30 a Disclosure, IFRS 12.15 a Disclosure		
Support provided to structured entity without having contractual obligation to do so  Description of reasons for providing support to structured entity without having contractual	X <sub>duration</sub>	IFRS 12.15 a Disclosure, IFRS 12.30 a Disclosure IFRS 12.30 b Disclosure, IFRS 12.15 b Disclosure		
obligation to do so  Explanation of factors in reaching decision to provide support to previously unconsolidated	lexi	Discosure Discosure		
structured entity that resulted in obtaining control	text	IFRS 12.16 Disclosure		
Description of intentions to provide support to structured entity  Disclosure of effects of changes in parent's ownership interest in subsidiary that do not result in loss of control	text	IFRS 12.31 Disclosure, IFRS 12.17 Disclosure		
on equity attributable to owners of parent [text block]	text block	IFRS 12.18 Disclosure		
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity attributable to owners of parent	X <sub>duration, credit</sub>	IFRS 12.18 Disclosure		
Gains (losses) recognised when control of subsidiary is lost	X <sub>duration, credit</sub>	IFRS 12.19 Disclosure		
Portion of gains (losses) recognised when control of subsidiary is lost, attributable to recognising investment retained in former subsidiary	X <sub>duration</sub> , credit	IFRS 12.19 a <sub>Disclosure</sub>		
Description of line item(s) in profit or loss in which gain (loss) is recognised when control of subsidiary is lost	text	IFRS 12.19 b Disclosure		
Disclosure of interests in associates [text block]	text block	IFRS 12.2 b (ii) Disclosure		
Disclosure of associates [text block]	text block	IAS 27.16 b Disclosure, IFRS 12.B4 d Disclosure,		
Disclosure of associates [abstract]		IAS 27.17 b Disclosure		
Disclosure of associates [table]	table	IAS 27.17 b Disclosure, IFRS 12.B4 d Disclosure,		
		IAS 27.16 b <sub>Disclosure</sub> IAS 27.17 b <sub>Disclosure</sub> , Effective on first application of		
Accessor to the		IFRS 9 IFRS 4.39M Disclosure, IAS 27.16 b Disclosure,		
Associates [axis]	axis	IFRS 12.B4 d Disclosure, Expiry date 2023-01-		
		01 IFRS 4.39J Disclosure IAS 27.17 b Disclosure		
	member	IAS 27.16 b Disclosure, IFRS 12.B4 d Disclosure,		
Entity's total for associates [member]	[default]	Effective on first application of IFRS 9 IFRS 4.39M Disclosure, Expiry date 2023-01-		
		01 IFRS 4.39J Disclosure		
		IAS 27.16 b Disclosure, Effective on first application of		
Associates [member]	member	IFRS 9 IFRS 4.39M a Disclosure, IFRS 12.B4 d Disclosure, IAS 27.17 b Disclosure,		
Associates [member]	member	IAS 24.19 d Disclosure, Expiry date 2023-01-		
		01 IFRS 4.39J a Disclosure		
		Effective on first application of IFRS 9 IFRS 4.39M b Disclosure,		
Aggregated individually immaterial associates [member]	member	IFRS 12.21 c (ii) Disclosure, Expiry date 2023-01-		
Disclosura of associate fline items.	line items	01 IFRS 4.39J b Disclosure		
Disclosure of associates [line items]	line items	IAS 27.16 b (i) Disclosure, IFRS 12.21 a (i) Disclosure,		
Name of associate	text	IAS 27.17 b (i) Disclosure		
Description of nature of entity's relationship with associate	text	IFRS 12.21 a (ii) Disclosure IFRS 12.21 a (iii) Disclosure, IAS 27.17 b (ii) Disclosure,		
Principal place of business of associate	text	IAS 27.16 b (ii) Disclosure		
Country of incorporation of associate	text	IFRS 12.21 a (iii) Disclosure, IAS 27.16 b (ii) Disclosure,		
		IAS 27.17 b (ii) Disclosure IAS 27.17 b (iii) Disclosure, IAS 27.16 b (iii) Disclosure,		
Proportion of ownership interest in associate	X.XX <sub>duration</sub>	IFRS 12.21 a (iv) Disclosure		
Proportion of voting rights held in associate	X.XX <sub>duration</sub>	IAS 27.17 b (iii) Disclosure, IAS 27.16 b (iii) Disclosure,		
Description of whether investment in associate is measured using equity method or at fair value	text	IFRS 12.21 a (iv) Disclosure IFRS 12.21 b (i) Disclosure		
Description of basis of preparation of summarised financial information of associate	text	IFRS 12.B15 Disclosure		
Dividends received	X duration, debit	IFRS 12.B12 a Disclosure IFRS 12.B12 b (i) Disclosure, IAS 1.66 Disclosure,		
Current assets	X instant, debit	IFRS 12.B10 b Example		
Non-current assets	X instant, debit	IFRS 12.B10 b Example, IFRS 12.B12 b (ii) Disclosure,		
		IAS 1.66 <sub>Disclosure</sub> IAS 1.69 <sub>Disclosure</sub> , IFRS 12.B10 b <sub>Example</sub> ,		
Current liabilities	X instant, credit	IFRS 12.B12 b (iii) Disclosure		
Non-current liabilities	X instant, credit	IFRS 12.B10 b Example, IAS 1.69 Disclosure,		
	,	IFRS 12.B12 b (iv) Disclosure IFRS 12.B12 b (v) Disclosure, IFRS 8.33 a Disclosure,		
		IFRS 8.28 a Disclosure, IFRS 12.B10 b Example,		
		IEDO F OO L (1)		
Revenue	X <sub>duration, credit</sub>	IFRS 5.33 b (i) Disclosure, IFRS 8.23 a Disclosure,		
Revenue	X duration, credit	IFRS 8.34 Disclosure, IAS 1.102 Example, IFRS 8.32 Disclosure, IAS 1.103 Example,		
Revenue	X <sub>duration, credit</sub>	IFRS 8.34 <sub>Disclosure</sub> , IAS 1.102 <sub>Example</sub> , IFRS 8.32 <sub>Disclosure</sub> , IAS 1.103 <sub>Example</sub> , IAS 1.82 a <sub>Disclosure</sub>		
Revenue  Profit (loss) from continuing operations	X duration, credit	IFRS 8.34 <sub>Disclosure</sub> , IAS 1.102 <sub>Example</sub> , IFRS 8.32 <sub>Disclosure</sub> , IAS 1.103 <sub>Example</sub> , IAS 1.82 a <sub>Disclosure</sub> IFRS 8.23 <sub>Disclosure</sub> , IAS 1.81A a <sub>Disclosure</sub> ,		
Profit (loss) from continuing operations	X <sub>duration</sub> , credit	IFRS 8.34 Disclosure, IAS 1.102 Example: IFRS 8.32 Disclosure, IAS 1.103 Example: IAS 1.82 a Disclosure, IAS 1.81A a Disclosure* IFRS 8.28 b Disclosure, IFRS 12.B12 b (vi) Disclosure IAS 1.98 e Disclosure, IFRS 12.B12 b (vii) Disclosure		
	X duration, credit	IFRS 8.34 Disclosure, IAS 1.102 Exampler IFRS 8.32 Disclosure, IAS 1.103 Exampler IAS 1.82 a Disclosure, IAS 1.81 A a Disclosure IFRS 8.23 Disclosure, IAS 1.81 A a Disclosure IFRS 8.28 b Disclosure, IFRS 12.812 b (vii) Disclosure IFRS 5.33 a Disclosure, IFRS 12.812 b (viii) Disclosure		
Profit (loss) from continuing operations	X <sub>duration</sub> , credit	IFRS 8.34 Disclosure. IAS 1.102 Example: IFRS 8.32 Disclosure. IAS 1.103 Example: IAS 1.82 a Disclosure. IFRS 8.23 Disclosure. IAS 1.81A a Disclosure. IFRS 8.28 b Disclosure. IFRS 12.B12 b (vil) Disclosure. IFRS 8.28 b Disclosure. IFRS 12.B12 b (viii) Disclosure. IAS 1.38 e Disclosure. IAS 1.82 e Disclosure. IFRS 5.33 a Disclosure. IAS 1.82 e Disclosure. IFRS 12.B12 b (viii) Disclosure. IFRS 12.B12 b (viii) Disclosure. IFRS 12.B12 b (viii) Disclosure. IFRS 1.81 b Disclosure.		
Profit (loss) from continuing operations  Profit (loss) from discontinued operations  Other comprehensive income	X duration, credit X duration, credit X duration, credit	IFRS 8.34 Disclosure, IAS 1.102 Exampler IFRS 8.23 Disclosure, IAS 1.103 Exampler IAS 1.82 a Disclosure, IAS 1.81 A a Disclosure IFRS 8.28 b Disclosure, IFRS 1.2812 b (vii) Disclosure IFRS 8.28 b Disclosure, IFRS 1.2812 b (vii) Disclosure IFRS 1.2812 b (viii) Disclosure, IFRS 1.2812 b (viii) Disclosure IFRS 5.33 a Disclosure, IAS 1.82 ea Disclosure IFRS 1.2812 b (viiii) Disclosure, IAS 1.91 a Disclosure IFRS 12.8112 b (viiii) Disclosure, IAS 1.81 A b Disclosure IFRS 12.8110 b Example, IFRS 1.24 b Disclosure		
Profit (loss) from continuing operations  Profit (loss) from discontinued operations	X duration, credit	IFRS 8.34 Disclosure. IAS 1.102 Exampler IFRS 8.32 Disclosure. IAS 1.103 Exampler IFRS 8.23 Disclosure. IAS 1.81 A a Disclosure IFRS 8.23 Disclosure. IFRS 1.81 A a Disclosure IFRS 8.28 b Disclosure. IFRS 12.812 b (vii) Disclosure IFRS 5.28 b Disclosure. IFRS 12.812 b (vii) Disclosure IFRS 5.39 a Disclosure. IFRS 12.82 b Disclosure IFRS 5.30 a Disclosure. IAS 1.82 e a Disclosure IFRS 1.81 b (viii) Disclosure. IAS 1.81 A D Disclosure. IFRS 1.81 b D (viii) Disclosure. IAS 1.81 A D Disclosure. IFRS 1.881 b Example. IFRS 1.24 b Disclosure. IFRS 1.32 a (iii) Disclosure. IFRS 1.81 b (iX) Disclosure. IFRS 1.32 a (iii) Disclosure. IFRS 1.81 b (iX) Disclosure.		
Profit (loss) from continuing operations  Profit (loss) from discontinued operations  Other comprehensive income	X duration, credit X duration, credit X duration, credit	IFRS 8.34 Disclosure, IAS 1.102 Exampler IFRS 8.23 Disclosure, IAS 1.103 Exampler IAS 1.82 a Disclosure, IAS 1.81 A a Disclosure IFRS 8.28 b Disclosure, IFRS 1.2812 b (vii) Disclosure IFRS 8.28 b Disclosure, IFRS 1.2812 b (vii) Disclosure IFRS 1.2812 b (viii) Disclosure, IFRS 1.2812 b (viii) Disclosure IFRS 5.33 a Disclosure, IAS 1.82 ea Disclosure IFRS 1.2812 b (viiii) Disclosure, IAS 1.91 a Disclosure IFRS 12.8112 b (viiii) Disclosure, IAS 1.81 A b Disclosure IFRS 12.8110 b Example, IFRS 1.24 b Disclosure		
Profit (loss) from continuing operations  Profit (loss) from discontinued operations  Other comprehensive income  Comprehensive income	X duration, credit X mistant, debit	IFRS 8.34 Disclosure. IAS 1.102 Exampler IFRS 8.32 Disclosure. IAS 1.103 Exampler IFRS 8.23 Disclosure. IAS 1.81 A a Disclosure IFRS 8.23 Disclosure. IFRS 12.81 A a Disclosure IFRS 8.28 b Disclosure. IFRS 12.812 b (vii) Disclosure IFRS 5.32 a Disclosure. IFRS 12.812 b (vii) Disclosure IFRS 5.33 a Disclosure. IFRS 12.812 b (viii) Disclosure IFRS 5.34 a Disclosure. IAS 1.82 eA Disclosure IFRS 1.816 d (ii) Disclosure. IAS 1.81 A D Bisclosure. IFRS 12.812 b (viii) Disclosure. IAS 1.81 A D Bisclosure. IFRS 1.32 a (iii) Disclosure. IFRS 1.2812 b (ix) Disclosure. IFRS 1.32 a (iii) Disclosure. IFRS 1.81A C Disclosure. IFRS 1.21 b (iii) Disclosure. IFRS 1.22 b (iii) Disclosure.		
Profit (loss) from continuing operations  Profit (loss) from discontinued operations  Other comprehensive income  Comprehensive income  Fair value of investments in associates for which there are quoted market prices Investments accounted for using equity method	X duration, credit X instart, debit X instart, debit	IFRS 8.34 Disclosure. IAS 1.102 Exampler IFRS 8.23 Disclosure. IAS 1.103 Exampler IFRS 8.23 Disclosure. IAS 1.81 A a Disclosure IFRS 8.23 Disclosure. IFRS 12.812 b (vii) Disclosure IFRS 8.28 b Disclosure. IFRS 12.812 b (vii) Disclosure IFRS 8.28 a Disclosure. IFRS 12.812 b (vii) Disclosure IFRS 5.23 a Disclosure. IAS 1.82 ea Disclosure IFRS 1.32 a Disclosure. IAS 1.82 a Disclosure IFRS 12.812 b (viii) Disclosure. IAS 1.91 a Disclosure. IFRS 12.812 b (viii) Disclosure. IAS 1.81 A b Disclosure. IFRS 1.32 a (ii) Disclosure. IAS 1.81 A C Disclosure. IFRS 1.212 b (viii) Disclosure. IFRS 1.22 b (viii) Disclosure. IFRS 1.22 b (viii) Disclosure. IFRS 1.23 b Disclosure. IAS 1.81 A C Disclosure. IFRS 1.21 b (viii) Disclosure. IFRS 1.21 b (viii) Disclosure. IFRS 1.21 b Disclosure. IFRS 1.21 b Disclosure.		
Profit (loss) from continuing operations  Profit (loss) from discontinued operations  Other comprehensive income  Comprehensive income  Fair value of investments in associates for which there are quoted market prices  Investments accounted for using equity method  Share of profit (loss) from continuing operations of associates and joint ventures accounted for using equity method	X duration, credit X instant, debit X instant, debit X duration, credit	IFRS 8.34 Disclosure, IAS 1.102 Exampler IFRS 8.32 Disclosure, IAS 1.103 Exampler IFRS 8.23 Disclosure, IAS 1.81 A a Disclosure IFRS 8.28 D Disclosure, IFRS 12.812 b (vii) Disclosure IFRS 8.28 D Disclosure, IFRS 12.812 b (viii) Disclosure IFRS 8.28 A Disclosure, IFRS 12.812 b (vii) Disclosure IFRS 5.33 A Disclosure, IAS 1.82 eA Disclosure IFRS 1.32 A Disclosure, IAS 1.82 eA Disclosure IFRS 1.2812 b (viii) Disclosure, IAS 1.81 A D Disclosure IFRS 1.2812 b (viii) Disclosure, IAS 1.81 A D Disclosure IFRS 1.32 A (ii) Disclosure, IAS 1.81 A D Disclosure IFRS 1.32 A (ii) Disclosure, IAS 1.81 A D Disclosure IFRS 1.34 A Disclosure IFRS 1.35 A Disclosure		
Profit (loss) from continuing operations  Profit (loss) from discontinued operations  Other comprehensive income  Comprehensive income  Fair value of investments in associates for which there are quoted market prices Investments accounted for using equity method  Share of profit (loss) from continuing operations of associates and joint ventures accounted for	X duration, credit X instart, debit X instart, debit	IFRS 8.34 Disclosure, IAS 1.102 Exampler IFRS 8.32 Disclosure, IAS 1.103 Exampler IFRS 8.23 Disclosure, IAS 1.81 A a Disclosure IFRS 8.28 Disclosure, IFRS 12.812 b (vii) Disclosure IFRS 8.28 Disclosure, IFRS 12.812 b (vii) Disclosure IFRS 8.28 Disclosure, IFRS 12.812 b (vii) Disclosure IFRS 5.33 a Disclosure, IAS 1.82 ea Disclosure IFRS 5.33 a Disclosure, IAS 1.82 ea Disclosure IFRS 1.98 1 Disclosure, IAS 1.91 a Disclosure IFRS 1.98 1 Disclosure, IAS 1.91 a Disclosure IFRS 1.31 b Example, IFRS 1.24 b Disclosure IFRS 1.32 a (ii) Disclosure, IAS 1.81 A C Disclosure IFRS 1.32 a (iii) Disclosure, IFRS 1.24 b Disclosure IFRS 1.28 b Disclosure		
Profit (loss) from continuing operations  Profit (loss) from discontinued operations  Other comprehensive income  Comprehensive income  Fair value of investments in associates for which there are quoted market prices Investments accounted for using equity method  Share of profit (loss) from continuing operations of associates and joint ventures accounted for using equity method  Share of post-tax profit (loss) from discontinued operations of associates and joint ventures accounted for using equity method  Share of other comprehensive income of associates and joint ventures accounted for using equity	X duration, credit X instant, debit X instant, debit X duration, credit X duration, credit X duration, credit	IFRS 8.34 Disclosure, IAS 1.102 Exampler IFRS 8.23 Disclosure, IAS 1.103 Exampler IFRS 8.23 Disclosure, IAS 1.81A a Disclosure IFRS 8.23 Disclosure, IAS 1.81A a Disclosure IFRS 8.26 Disclosure, IFRS 12.B12 b (vii) Disclosure IFRS 8.28 b Disclosure, IFRS 12.B12 b (vii) Disclosure IAS 1.98 e Disclosure, IFRS 12.B12 b (vii) Disclosure IFRS 1.30 b colosure, IAS 1.82 ea Disclosure IFRS 1.30 b (viii) Disclosure, IAS 1.81A b Disclosure IFRS 1.2B10 b Example, IFRS 1.24 b Disclosure IFRS 1.2B10 b Example, IFRS 1.24 b Disclosure IFRS 1.32 a (iii) Disclosure, IAS 1.81A c Disclosure IFRS 1.22 b (iviii) Disclosure IFRS 1.2B16 Disclosure		
Profit (loss) from continuing operations  Profit (loss) from discontinued operations  Other comprehensive income  Comprehensive income  Fair value of investments in associates for which there are quoted market prices Investments accounted for using equity method  Share of profit (loss) from continuing operations of associates and joint ventures accounted for using equity method  Share of post-tax profit (loss) from discontinued operations of associates and joint ventures accounted for using equity method  Share of other comprehensive income of associates and joint ventures accounted for using equity method, net of tax	X duration, credit X instant, debit X instant, debit X duration, credit	IFRS 8.34 Disclosure, IAS 1.102 Exampler IFRS 8.32 Disclosure, IAS 1.103 Exampler IFRS 8.23 Disclosure, IAS 1.81 A a Disclosure IFRS 8.28 Disclosure, IFRS 12.812 b (vii) Disclosure IFRS 8.28 Disclosure, IFRS 12.812 b (vii) Disclosure IFRS 8.28 Disclosure, IFRS 12.812 b (vii) Disclosure IFRS 5.33 a Disclosure, IAS 1.82 ea Disclosure IFRS 5.33 a Disclosure, IAS 1.82 ea Disclosure IFRS 1.98 1 Disclosure, IAS 1.91 a Disclosure IFRS 1.98 1 Disclosure, IAS 1.91 a Disclosure IFRS 1.32 a (ii) Disclosure, IFRS 1.24 b Disclosure IFRS 1.32 a (ii) Disclosure, IFRS 1.28 b (ix) Disclosure IFRS 1.32 a (iii) Disclosure IFRS 1.28 b Disclosure		
Profit (loss) from continuing operations  Profit (loss) from discontinued operations  Other comprehensive income  Comprehensive income  Fair value of investments in associates for which there are quoted market prices Investments accounted for using equity method  Share of profit (loss) from continuing operations of associates and joint ventures accounted for using equity method  Share of post-tax profit (loss) from discontinued operations of associates and joint ventures accounted for using equity method  Share of other comprehensive income of associates and joint ventures accounted for using equity	X duration, credit X instant, debit X instant, debit X duration, credit X duration, credit X duration, credit	IFRS 8.34 Disclosure, IAS 1.102 Exampler IFRS 8.23 Disclosure, IAS 1.103 Exampler IAS 1.82 a Disclosure, IAS 1.81 A a Disclosure IFRS 8.28 b Disclosure, IFRS 12.812 b (vii) Disclosure IFRS 8.28 b Disclosure, IFRS 12.812 b (vii) Disclosure IFRS 8.28 b Disclosure, IFRS 12.812 b (vii) Disclosure IFRS 12.812 b (viii) Disclosure, IAS 1.82 ea Disclosure IFRS 13.814 b (viii) Disclosure, IAS 1.81 A b Disclosure IFRS 12.812 b (viii) Disclosure, IAS 1.81 A b Disclosure IFRS 12.810 b Example, IFRS 1.28 b Disclosure IFRS 1.82 a (ii) Disclosure, IAS 1.81 A c Disclosure IFRS 1.82 a (ii) Disclosure, IFRS 1.81 A c Disclosure IFRS 1.82 b (iv) Disclosure IFRS 1.81 A c Disclosure I		

Label	Туре	IFRS reference	Additional AU Reference to IFRS elements	AU Reference
Disclosure of reconciliation of summarised financial information of associate accounted for using	text block	IFRS 12.B14 b Disclosure	to irks elements	
equity method to carrying amount of interest in associate [text block]  Description of nature and extent of significant restrictions on transfer of funds to entity	text	IFRS 12.19D a Disclosure IFRS 12.22 a Disclosure		
Date of end of reporting period of financial statements of associate	yyyy-mm-dd	IFRS 12.22 b (i) Disclosure		
Description of reason why using different reporting date or period for associate	text	IFRS 12.22 b (ii) Disclosure		
Unrecognised share of losses of associates  Cumulative unrecognised share of losses of associates	X duration, debit	IFRS 12.22 c Disclosure		
Contingent liabilities incurred in relation to interests in associates	X instant, credit	IFRS 12.23 b Disclosure		
Share of contingent liabilities of associates incurred jointly with other investors	X instant, credit	IFRS 12.23 b Disclosure		
Disclosure of interests in joint arrangements [text block]  Disclosure of joint operations [text block]	text block text block	IFRS 12.2 b (ii) Disclosure IFRS 12.B4 c Disclosure		
Disclosure of joint operations [abstract]	text block			
Disclosure of joint operations [table]	table	IFRS 12.B4 c Disclosure		
Joint operations [axis]	axis member	IFRS 12.B4 ¢ Disclosure		
Entity's total for joint operations [member]	[default]	IFRS 12.B4 C Disclosure		
Joint operations [member] Disclosure of joint operations [line items]	member line items	IFRS 12.B4 C Disclosure		
Name of joint operation	text	IFRS 12.21 a (i) Disclosure		
Description of nature of entity's relationship with joint operation  Principal place of business of joint operation	text	IFRS 12.21 a (ii) Disclosure IFRS 12.21 a (iii) Disclosure		
Country of incorporation of joint operation	text	IFRS 12.21 a (iii) Disclosure		
Proportion of ownership interest in joint operation	X.XX <sub>duration</sub>	IFRS 12.21 a (iv) Disclosure		
Proportion of voting rights held in joint operation	X.XX <sub>duration</sub>	IFRS 12.21 a (iv) Disclosure		
Disclosure of joint ventures [text block]	text block	IAS 27.17 b Disclosure, IAS 27.16 b Disclosure, IFRS 12.84 b Disclosure		
Disclosure of joint ventures [abstract]				
Disclosure of joint ventures [table]	table	IFRS 12.B4 b <sub>Disclosure</sub> , IAS 27.17 b <sub>Disclosure</sub> , IAS 27.16 b <sub>Disclosure</sub>		
		IAS 27.16 b Disclosure IAS 27.17 b Disclosure, IAS 27.16 b Disclosure,		
haintean fraid		IFRS 12.B4 b Disclosure, Effective on first application		
Joint ventures [axis]	axis	of IFRS 9 IFRS 4.39M Disclosure, Expiry date 2023-01		
		01 IFRS 4.39J Disclosure Effective on first application of IFRS		
Entity's total for joint west,	member	9 IFRS 4.39M Disclosure, IFRS 12.B4 b Disclosure,		
Entity's total for joint ventures [member]	[default]	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, Expiry date 2023-01-01 IFRS 4.39J Disclosure		
		IAS 27.17 D Disclosure, IFRS 12.B4 D Disclosure,		
later making a later		Effective on first application of IFRS		
Joint ventures [member]	member	9 IFRS 4.39M a <sub>Disclosure</sub> , IAS 27.16 b <sub>Disclosure</sub> , Expiry date 2023-01-		
		01 IFRS 4 39.1 a		
		Effective on first application of IFRS 9 IFRS 4.39M b Disclosure,		
Aggregated individually immaterial joint ventures [member]	member	IFRS 12.21 c (i) Disclosure, , Expiry date 2023-01-		
Disabases of initiative transfer in the second	line 14	01 IFRS 4.39J b Disclosure		
Disclosure of joint ventures [line items]	line items	IAS 27.16 b (i) Disclosure, IFRS 12.21 a (i) Disclosure,		
Name of joint venture	text	IAS 27.17 b (i) Disclosure		
Description of nature of entity's relationship with joint venture	text	IFRS 12.21 a (ii) Disclosure		
Principal place of business of joint venture	text	IAS 27.16 b (ii) Disclosure, IAS 27.17 b (ii) Disclosure, IFRS 12.21 a (iii) Disclosure		
Country of incorporation of joint venture	text	IAS 27.16 b (ii) Disclosure, IFRS 12.21 a (iii) Disclosure,		
Country of incorporation of joint venture	lexi	IAS 27.17 b (ii) Disclosure		
Proportion of ownership interest in joint venture	X.XX <sub>duration</sub>	IFRS 12.21 a (iv) Disclosure, IAS 27.16 b (iii) Disclosure, IAS 27.17 b (iii) Disclosure		
Proportion of voting rights hold in joint venture	v vv	IFRS 12.21 a (iv) Disclosure, IAS 27.16 b (iii) Disclosure,		
Proportion of voting rights held in joint venture	X.XX <sub>duration</sub>	IAS 27.17 b (iii) Disclosure		
Description of whether investment in joint venture is measured using equity method or at fair value Description of basis of preparation of summarised financial information of joint venture	text	IFRS 12.21 b (i) Disclosure IFRS 12.B15 Disclosure		
Dividends received	X duration, debit	IFRS 12.B12 a Disclosure		
Current assets	X instant, debit	IFRS 12.B12 b (i) Disclosure, IAS 1.66 Disclosure,		
	moture, ocos	IFRS 12.B10 b <sub>Example</sub> IFRS 12.B10 b <sub>Example</sub> , IFRS 12.B12 b (ii) <sub>Disclosure</sub> ,		
Non-current assets	X instant, debit	IAS 1.66 Disclosure		
Current liabilities	X instant, credit	IAS 1.69 Disclosure, IFRS 12.B10 b Example,		
	ilistalit, credit	IFRS 12.B12 b (iii) Disclosure IFRS 12.B10 b Example; IAS 1.69 Disclosure		
Non-current liabilities	X instant, credit	IFRS 12.B12 b (iv) Disclosure		
		IFRS 12.B12 b (v) Disclosure, IFRS 8.33 a Disclosure,		
		IFRS 8.28 a Disclosure, IFRS 12.B10 b Example, IFRS 5.33 b (i) Disclosure, IFRS 8.23 a Disclosure,		
Revenue	X <sub>duration</sub> , credit	IFRS 8.34 Disclosure, IAS 1.102 Example,		
		IFRS 8.32 Disclosure, IAS 1.103 Example,		
		IAS 1.82 a Disclosure		
Profit (loss) from continuing operations	X <sub>duration</sub> , credit	IFRS 8.23 Disclosure, IAS 1.81A a Disclosure, IFRS 8.28 b Disclosure, IFRS 12.B12 b (vi) Disclosure		
Profit (loss) from discontinued operations	Χ.	IAS 1.98 e Disclosure, IFRS 12.B12 b (vii) Disclosure,		
From (1999) from discontinued operations	X duration, credit	IFRS 5.33 a <sub>Disclosure</sub> , IAS 1.82 ea <sub>Disclosure</sub>		
Other comprehensive income	X <sub>duration, credit</sub>	IAS 1.106 d (ii) Disclosure, IAS 1.91 a Disclosure, IFRS 12.B12 b (viii) Disclosure, IAS 1.81A b Disclosure		
		IFRS 12.B10 b Example, IFRS 1.24 b Disclosure,		
Comprehensive income	X <sub>duration, credit</sub>	IFRS 1.32 a (ii) Disclosure, IFRS 12.B12 b (ix) Disclosure,		
		IAS 1.106 a <sub>Disclosure</sub> , IAS 1.81A c <sub>Disclosure</sub> IAS 7.45 <sub>Disclosure</sub> , IAS 1.54 i <sub>Disclosure</sub> ,		
Cash and cash equivalents	X instant, debit	IFRS 12.B13 a Disclosure		
Other current financial liabilities	X instant, credit	IFRS 12.B13 b Disclosure, IAS 1.54 m Disclosure		
Other non-current financial liabilities	X instant, credit	IFRS 12.B13 c Disclosure, IAS 1.54 m Disclosure IAS 1.99 Disclosure, IAS 1.102 Example,		
Depreciation and amortisation expense	X duration, debit	IFRS 8.23 e Disclosure, IAS 1.104 Disclosure,		
		IFRS 8.28 e Disclosure, IFRS 12.B13 d Disclosure		
Interest income	X duration, credit	IAS 1.112 c Common practice, IFRS 8.23 c Disclosure, IFRS 8.28 e Disclosure, IFRS 12.B13 e Disclosure		
Interest concess	v	IFRS 8.23 d Disclosure, IFRS 8.28 e Disclosure,		
Interest expense	X <sub>duration</sub> , debit	IFRS 12.B13 f Disclosure		
		IAS 12.79 Disclosure, IAS 1.82 d Disclosure,		
	X duration, debit	IAS 12.81 c (ii) Disclosure, IFRS 12.B13 g Disclosure, IAS 12.81 c (i) Disclosure, IFRS 8.23 h Disclosure,		
Tax expense (income)		IAS 26.35 b (viii) Disclosure		
Tax expense (income)				
Tax expense (income)  Fair value of investments in joint ventures for which there are quoted market prices	X instant, debit	IFRS 12.21 b (iii) Disclosure		
	X instant, debit	IAS 1.54 e Disclosure, IFRS 8.24 a Disclosure,		
Fair value of investments in joint ventures for which there are quoted market prices Investments accounted for using equity method Share of profit (loss) from continuing operations of associates and joint ventures accounted for	X instant, debit	IAS 1.54 e <sub>Disclosure</sub> , IFRS 8.24 a <sub>Disclosure</sub> , IFRS 12.B16 <sub>Disclosure</sub>		
Fair value of investments in joint ventures for which there are quoted market prices Investments accounted for using equity method  Share of profit (loss) from continuing operations of associates and joint ventures accounted for using equity method	X instant, debit X duration, credit	IAS 1.54 e <sub>Disclosure</sub> , IFRS 8.24 a <sub>Disclosure</sub> , IFRS 12.B16 <sub>Disclosure</sub> IFRS 12.B16 a <sub>Disclosure</sub>		
Fair value of investments in joint ventures for which there are quoted market prices Investments accounted for using equity method Share of profit (loss) from continuing operations of associates and joint ventures accounted for	X instant, debit	IAS 1.54 e <sub>Disclosure</sub> , IFRS 8.24 a <sub>Disclosure</sub> , IFRS 12.B16 <sub>Disclosure</sub> IFRS 12.B16 a <sub>Disclosure</sub> IFRS 12.B16 b <sub>Disclosure</sub>		
Fair value of investments in joint ventures for which there are quoted market prices Investments accounted for using equity method  Share of profit (loss) from continuing operations of associates and joint ventures accounted for using equity method  Share of post-tay profit (loss) from discontinued operations of associates and joint ventures	X instant, debit  X duration, credit  X duration, credit	IAS 1.54 e Disclosure FRS 8.24 a Disclosure IFRS 12.B16 Disclosure IFRS 12.B16 a Disclosure IFRS 12.B16 b Disclosure Effective on first application of IFRS		
Fair value of investments in joint ventures for which there are quoted market prices Investments accounted for using equity method  Share of profit (loss) from continuing operations of associates and joint ventures accounted for using equity method  Share of post-tax profit (loss) from discontinued operations of associates and joint ventures accounted for using equity method	X instant, debit X duration, credit	IAS 1.54 e <sub>Disclosure</sub> , IFRS 8.24 a <sub>Disclosure</sub> , IFRS 12.B16 <sub>Disclosure</sub> IFRS 12.B16 a <sub>Disclosure</sub> IFRS 12.B16 b <sub>Disclosure</sub>		
Fair value of investments in joint ventures for which there are quoted market prices Investments accounted for using equity method  Share of profit (loss) from continuing operations of associates and joint ventures accounted for using equity method  Share of post-tax profit (loss) from discontinued operations of associates and joint ventures accounted for using equity method  Share of other comprehensive income of associates and joint ventures accounted for using equity method, net of tax  Share of total comprehensive income of associates and joint ventures accounted for using equity	X instant, debit X duration, credit X duration, credit X duration, credit X duration, credit	IAS 1.54 e Disclosure IFRS 8.24 a Disclosure IFRS 12.B16 Disclosure IFRS 12.B16 a Disclosure IFRS 12.B16 b Disclosure IFRS 12.B16 b Disclosure IFRS 12.B16 b Disclosure Effective on first application of IFRS 9 IFRS 4.39M b Disclosure IAS 1.91 a Disclosure IFRS 12.B16 c Disclosure		
Fair value of investments in joint ventures for which there are quoted market prices Investments accounted for using equity method  Share of profit (loss) from continuing operations of associates and joint ventures accounted for using equity method  Share of post-tax profit (loss) from discontinued operations of associates and joint ventures accounted for using equity method  Share of other comprehensive income of associates and joint ventures accounted for using equity method, net of tax	X instant, debit X duration, credit	IAS 1.54 e Dactosure IFRS 8.24 a Dactosure IFRS 12.B16 Dactosure IFRS 12.B16 a Dactosure IFRS 12.B16 b Diactosure IFRS 12.B16 b Diactosure Effective on first application of IFRS 9 IFRS 4.39M b Diactosure IAS 1.91 a Diactosure		

			Additional AU Reference	
Label	Туре	IFRS reference	to IFRS elements	AU Reference
Description of nature and extent of significant restrictions on transfer of funds to entity  Date of end of reporting period of financial statements of joint venture	text yyyy-mm-dd	IFRS 12.19D a <sub>Disclosure</sub> , IFRS 12.22 a <sub>Disclosure</sub> IFRS 12.22 b (i) <sub>Disclosure</sub>		
Description of reason why using different reporting date or period for joint venture	text	IFRS 12.22 b (ii) Disclosure		
	X duration, debit X instant, credit	IFRS 12.22 c Disclosure		
	X instant, credit	IFRS 12.23 a Disclosure		
	X instant, credit X instant, credit	IFRS 12.23 b Disclosure		
Disclosure of interests in unconsolidated structured entities [text block]	text block	IFRS 12.2 b (iii) Disclosure		
Disclosure of unconsolidated structured entities [text block]  Disclosure of unconsolidated structured entities [abstract]	text block	IFRS 12.B4 e Disclosure		
	table	IFRS 12.B4 e Disclosure		
	axis	IFRS 12.B4 e Disclosure		
Entity's total for unconsolidated structured entities [member]	member [default]	IFRS 12.B4 e Disclosure		
	member member	IFRS 12.B4 e <sub>Disclosure</sub> IFRS 12.B23 a <sub>Example</sub>		
	member	IFRS 12.B23 b Example		
	member	IFRS 12.B23 c Example		
Disclosure of unconsolidated structured entities [line items]  Disclosure of information about interests in structured entity [text block]	line items text block	IFRS 12.26 Disclosure		
Description of how entity determined which structured entities it sponsored	text	IFRS 12.27 a Disclosure		
Income from structured entities  Description of types of income from structured entities	X <sub>duration, credit</sub> text	IFRS 12.27 b Disclosure IFRS 12.B26 C Example, IFRS 12.27 b Disclosure		
Assets transferred to structured entities, at time of transfer	X duration, credit	IFRS 12.27 c <sub>Disclosure</sub>		
	X instant, debit X instant, credit	IFRS 12.29 a Disclosure IFRS 12.29 a Disclosure		
Description of line items in statement of financial position in which assets and liabilities recognised	text	IFRS 12.29 b Disclosure		
in relation to structured entities are recognised	X instant	IFRS 12.29 c pisclosure		
Information about how maximum exposure to loss from interests in structured entities is determined		IFRS 12.29 c Disclosure		
Description of fact and reasons why maximum exposure to loss from interests in structured entities cannot be quantified	text	IFRS 12.29 c Disclosure		
Description of comparison between assets and liabilities recognised in relation to structured entities	text	IFRS 12.29 d Disclosure		
and maximum exposure to loss from interests in structured entities  Description of type of support provided to structured entity without having contractual obligation to	text	IFRS 12.30 a Disclosure, IFRS 12.15 a Disclosure		
do so Support provided to structured entity without having contractual obligation to do so	X duration	IFRS 12.15 a Disclosure, IFRS 12.15 a Disclosure		
Description of reasons for providing support to structured entity without having contractual	text duration	IFRS 12.30 b Disclosure, IFRS 12.30 a Disclosure		
obligation to do so  Description of intentions to provide support to structured entity	text	IFRS 12.31 Disclosure, IFRS 12.17 Disclosure		
Additional information about nature of and changes in risks associated with interests in structured	text block	IFRS 12.31 Disclosure IFRS 12.17 Disclosure		
entities [text block]  Description of terms of contractual arrangements that could require parent or subsidiaries to				
provide financial support to structured entity	text	IFRS 12.B26 a Example, IFRS 12.14 Disclosure		
Losses incurred in relation to interests in structured entities  Description of whether entity is required to absorb losses of structured entities before other	X <sub>duration, debit</sub> text	IFRS 12.B26 b Example IFRS 12.B26 d Example		
Maximum limit of losses of structured entities which entity is required to absorb before other	X instant, credit	IFRS 12.B26 d Example		
Disclosure of replying and amounts of notantial league in structured artities have by parties	text block	IFRS 12.B26 d Example		
whose interests rank lower than entity's interests [text block]				
third parties that may affect fair value or risk of interests in structured entities [text block]	text block	IFRS 12.B26 e Example		
Description of difficulties structured entity experienced in financing its activities  Disclosure of forms of funding of structured entity and their weighted-average life [text block]	text text block	IFRS 12.B26 f <sub>Example</sub> IFRS 12.B26 g <sub>Example</sub>		
	text block	IFRS 12 - Investment entity status Disclosure		
Information about significant judgements and assumptions made in determining that entity is investment entity	text	IFRS 12.9A Disclosure		
Description of reasons for concluding that entity is investment entity if it does not have one or more typical	text	IFRS 12.9A Disclosure		
characteristics  Description of change of investment entity status	text	IFRS 12.9B Disclosure		
Description of reasons for change of investment entity status	text	IFRS 12.9B Disclosure		
Disclosure of effect of change of investment entity status on financial statements [text block]	text block	IFRS 12.9B Disclosure		
Fair value of subsidiaries that cease to be consolidated as of date of change of investment entity status		IFRS 12.9B a picologues		
Gain (loss) on cessation of consolidation of subsidiaries due to change of investment entity status	X instant, debit X duration, credit	IFRS 12.9B a <sub>Disclosure</sub> IFRS 12.9B b <sub>Disclosure</sub>		
Gain (loss) on cessation of consolidation of subsidiaries due to change of investment entity status  Description of line item(s) in profit or loss in which gain (loss) on cessation of consolidation of subsidiaries	X instant, debit			
Gain (loss) on cessation of consolidation of subsidiaries due to change of investment entity status  Description of line item(s) in profit or loss in which gain (loss) on cessation of consolidation of subsidiaries is recognised  Statement that investment entity is required to apply exception from consolidation	X instant, debit X duration, credit text text	IFRS 12.9B b Disclosure IFRS 12.9B c Disclosure IFRS 12.19A Disclosure		
Gain (loss) on cessation of consolidation of subsidiaries due to change of investment entity status  Description of line item(s) in profit or loss in which gain (loss) on cessation of consolidation of subsidiaries is recognised  Statement that investment entity is required to apply exception from consolidation  Disclosure of information about unconsolidated subsidiaries [text block]	X instant, debit X duration, credit text	IFRS 12.9B c Disclosure		
Gain (loss) on cessation of consolidation of subsidiaries due to change of investment entity status  Description of line item(s) in profit or loss in which gain (loss) on cessation of consolidation of subsidiaries is recognised  Statement that investment entity is required to apply exception from consolidation  Disclosure of information about unconsolidated subsidiaries [text block]  Disclosure of information about unconsolidated subsidiaries [abstract]  Disclosure of information about unconsolidated subsidiaries [tabte]	X instant, debit X duration, credit text text text block table	IFRS 12.98 b Disclosure IFRS 12.98 c Disclosure IFRS 12.19A Disclosure IFRS 12.19B Disclosure IFRS 12.19B Disclosure		
Gain (loss) on cessation of consolidation of subsidiaries due to change of investment entity status  Description of line item(s) in profit or loss in which gain (loss) on cessation of consolidation of subsidiaries is recognised  Statement that investment entity is required to apply exception from consolidation  Disclosure of information about unconsolidated subsidiaries [text block]  Disclosure of information about unconsolidated subsidiaries [abstract]  Disclosure of information about unconsolidated subsidiaries [table]  Unconsolidated subsidiaries [axis]	X instant, debit X duration, credit text text text block table axis	IFRS 12.98 b Disclosure IFRS 12.98 c Disclosure IFRS 12.19A Disclosure IFRS 12.19B Disclosure IFRS 12.19B Disclosure IFRS 12.19B Disclosure IFRS 12.19B Disclosure		
Gain (loss) on cessation of consolidation of subsidiaries due to change of investment entity status  Description of line item(s) in profit or loss in which gain (loss) on cessation of consolidation of subsidiaries is recognised  Statement that investment entity is required to apply exception from consolidation  Disclosure of information about unconsolidated subsidiaries [text block]  Disclosure of information about unconsolidated subsidiaries [abstract]  Disclosure of information about unconsolidated subsidiaries [table]  Unconsolidated subsidiaries [axis]  Entity's total for unconsolidated subsidiaries [member]	X instant, debit X duration, credit text text text tolock table axis member [default]	IFRS 12.98 b Disclosure IFRS 12.99 c Disclosure IFRS 12.19A Disclosure IFRS 12.19B Disclosure		
Gain (loss) on cessation of consolidation of subsidiaries due to change of investment entity status  Description of line item(s) in profit or loss in which gain (loss) on cessation of consolidation of subsidiaries is recognised  Statement that investment entity is required to apply exception from consolidation  Disclosure of information about unconsolidated subsidiaries [text block]  Disclosure of information about unconsolidated subsidiaries [abstract]  Disclosure of information about unconsolidated subsidiaries [table]  Unconsolidated subsidiaries [axis]  Entity's total for unconsolidated subsidiaries [member]  Unconsolidated subsidiaries [member]	X instant, debit X duration, credit text text text block table axis member	IFRS 12.98 b Disclosure IFRS 12.98 c Disclosure IFRS 12.19A Disclosure IFRS 12.19B Disclosure IFRS 12.19B Disclosure IFRS 12.19B Disclosure IFRS 12.19B Disclosure		
Gain (loss) on cessation of consolidation of subsidiaries due to change of investment entity status Description of line item(s) in profit or loss in which gain (loss) on cessation of consolidation of subsidiaries is recognised Statement that investment entity is required to apply exception from consolidation Disclosure of information about unconsolidated subsidiaries [text block] Disclosure of information about unconsolidated subsidiaries [abstract] Disclosure of information about unconsolidated subsidiaries [table] Unconsolidated subsidiaries [axis]  Entity's total for unconsolidated subsidiaries [member] Unconsolidated subsidiaries [member] Unconsolidated subsidiaries that investment entity controls directly [member] Unconsolidated subsidiaries ontrolled by subsidiaries of investment entity (member]	X instant, debit X duration, credit text text text text block table axis member [default] member member member	IFRS 12.98 b Disclosure IFRS 12.99 c Disclosure IFRS 12.19A Disclosure IFRS 12.19B Disclosure		
Gain (loss) on cessation of consolidation of subsidiaries due to change of investment entity status Description of line item(s) in profit or loss in which gain (loss) on cessation of consolidation of subsidiaries is recognised Statement that investment entity is required to apply exception from consolidation Disclosure of information about unconsolidated subsidiaries [text block] Disclosure of information about unconsolidated subsidiaries [abstract] Disclosure of information about unconsolidated subsidiaries [table] Unconsolidated subsidiaries [axis]  Entity's total for unconsolidated subsidiaries [member] Unconsolidated subsidiaries [member] Unconsolidated subsidiaries [member] Unconsolidated subsidiaries (member) Unconsolidated subsidiaries ontrolled by subsidiaries of investment entity [member] Disclosure of information about unconsolidated subsidiaries [line items]	X instant, debit X duration, credit text text text text block table axis member [default] member member member line items	IFRS 12.98 b Disclosure IFRS 12.19A Disclosure IFRS 12.19A Disclosure IFRS 12.19B Disclosure IFRS 12.19C Disclosure IFRS 12.19C Disclosure		
Gain (loss) on cessation of consolidation of subsidiaries due to change of investment entity status Description of line item(s) in profit or loss in which gain (loss) on cessation of consolidation of subsidiaries is recognised Statement that investment entity is required to apply exception from consolidation Disclosure of information about unconsolidated subsidiaries [text block] Disclosure of information about unconsolidated subsidiaries [abstract] Disclosure of information about unconsolidated subsidiaries [table] Unconsolidated subsidiaries [axis]  Entity's total for unconsolidated subsidiaries [member] Unconsolidated subsidiaries [member] Unconsolidated subsidiaries that investment entity controls directly [member] Unconsolidated subsidiaries ontrolled by subsidiaries of investment entity (member]	X instant, debit X duration, credit text text text text block table axis member [default] member member member	IFRS 12.98 b Disclosure IFRS 12.19A Disclosure IFRS 12.19A Disclosure IFRS 12.19B Disclosure IFRS 12.19C Disclosure IFRS 12.19C Disclosure IFRS 12.19C Disclosure IFRS 12.19C Disclosure IFRS 12.19B A Disclosure IFRS 12.19B Disclosure IFRS 12.19B A Disclosure		
Gain (loss) on cessation of consolidation of subsidiaries due to change of investment entity status Description of line item(s) in profit or loss in which gain (loss) on cessation of consolidation of subsidiaries is recognised Statement that investment entity is required to apply exception from consolidation Disclosure of information about unconsolidated subsidiaries [text block] Disclosure of information about unconsolidated subsidiaries [abstract] Disclosure of information about unconsolidated subsidiaries [table] Unconsolidated subsidiaries [axis]  Entity's total for unconsolidated subsidiaries [member] Unconsolidated subsidiaries [member] Unconsolidated subsidiaries [member] Unconsolidated subsidiaries (member) Unconsolidated subsidiaries ontrolled by subsidiaries of investment entity [member] Disclosure of information about unconsolidated subsidiaries [line items]	X instant, debit X duration, credit text text text text block table axis member [default] member member member line items	IFRS 12.98 b Disclosure  IFRS 12.19A Disclosure  IFRS 12.19A Disclosure  IFRS 12.19B Disclosure  IFRS 12.19C Disclosure  IFRS 12.19C Disclosure  IFRS 12.19B D Disclosure  IFRS 12.12 B Disclosure		
Gain (loss) on cessation of consolidation of subsidiaries due to change of investment entity status Description of line item(s) in profit or loss in which gain (loss) on cessation of consolidation of subsidiaries is recognised Statement that investment entity is required to apply exception from consolidation Disclosure of information about unconsolidated subsidiaries [text block] Disclosure of information about unconsolidated subsidiaries [abstract] Disclosure of information about unconsolidated subsidiaries [table] Unconsolidated subsidiaries [axis]  Entity's total for unconsolidated subsidiaries [member] Unconsolidated subsidiaries [member] Unconsolidated subsidiaries that investment entity controls directly [member] Unconsolidated subsidiaries controlled by subsidiaries of investment entity [member] Disclosure of information about unconsolidated subsidiaries [line items] Name of subsidiary	X instant, debit X duration, credit text text text text text block table axis member [default] member member unember text text text text text text text te	IFRS 12.98 b Disclosure  IFRS 12.98 c Disclosure  IFRS 12.19A Disclosure  IFRS 12.19B Disclosure  IFRS 12.19C Disclosure		
Gain (loss) on cessation of consolidation of subsidiaries due to change of investment entity status Description of line item(s) in profit or loss in which gain (loss) on cessation of consolidation of subsidiaries is recognised Statement that investment entity is required to apply exception from consolidation Disclosure of information about unconsolidated subsidiaries [text block] Disclosure of information about unconsolidated subsidiaries [text block] Disclosure of information about unconsolidated subsidiaries [table] Unconsolidated subsidiaries [axis]  Entity's total for unconsolidated subsidiaries [member] Unconsolidated subsidiaries [member] Unconsolidated subsidiaries (member) Unconsolidated subsidiaries ontrolled by subsidiaries of investment entity [member] Disclosure of information about unconsolidated subsidiaries [line items] Name of subsidiary	X instant, debit X duration, credit text text text text total text table axis member (default) member member member iline items text	IFRS 12.98 b Disclosure  IFRS 12.19A Disclosure  IFRS 12.19A Disclosure  IFRS 12.19B Disclosure  IFRS 12.12 Disclosure  IFRS 12.19B Disclosure		
Gain (loss) on cessation of consolidation of subsidiaries due to change of investment entity status Description of line item(s) in profit or loss in which gain (loss) on cessation of consolidation of subsidiaries is recognised Statement that investment entity is required to apply exception from consolidation Disclosure of information about unconsolidated subsidiaries [text block] Disclosure of information about unconsolidated subsidiaries [text block] Disclosure of information about unconsolidated subsidiaries [text block] Unconsolidated subsidiaries [axis]  Entity's total for unconsolidated subsidiaries [member]  Unconsolidated subsidiaries [member]  Unconsolidated subsidiaries [member]  Unconsolidated subsidiaries that investment entity controls directly [member]  Unconsolidated subsidiaries controlled by subsidiaries of investment entity [member]  Disclosure of information about unconsolidated subsidiaries [line items]  Name of subsidiary  Principal place of business of subsidiary  Country of incorporation of subsidiary	X instant, debit X duration, credit text text text text text block table axis member [default] member member unember text text text text text text text te	IFRS 12.98 b Disclosure  IFRS 12.98 c Disclosure  IFRS 12.19A Disclosure  IFRS 12.19B Disclosure  IFRS 12.19C Disclosure		
Gain (loss) on cessation of consolidation of subsidiaries due to change of investment entity status Description of line item(s) in profit or loss in which gain (loss) on cessation of consolidation of subsidiaries is recognised Statement that investment entity is required to apply exception from consolidation Disclosure of information about unconsolidated subsidiaries [text block] Disclosure of information about unconsolidated subsidiaries [text block] Disclosure of information about unconsolidated subsidiaries [text ble] Unconsolidated subsidiaries [axis] Entity's total for unconsolidated subsidiaries [member] Unconsolidated subsidiaries (member] Unconsolidated subsidiaries that investment entity controls directly [member] Unconsolidated subsidiaries controlled by subsidiaries of investment entity (member] Disclosure of information about unconsolidated subsidiaries [line items] Name of subsidiary Principal place of business of subsidiary Country of incorporation of subsidiary	X instant, debit X duration, credit text text text block table axis member (default) member member member text text text text text X.XX duration	IFRS 12.9B b Disclosure  IFRS 12.19A C Disclosure  IFRS 12.19B Disclosure  IFRS 12.19C DISClosure		
Gain (loss) on cessation of consolidation of subsidiaries due to change of investment entity status Description of line item(s) in profit or loss in which gain (loss) on cessation of consolidation of subsidiaries is recognised Statement that investment entity is required to apply exception from consolidation Disclosure of information about unconsolidated subsidiaries [text block] Disclosure of information about unconsolidated subsidiaries [text block] Disclosure of information about unconsolidated subsidiaries [text ble] Unconsolidated subsidiaries [axis]  Entity's total for unconsolidated subsidiaries [member] Unconsolidated subsidiaries (member] Unconsolidated subsidiaries that investment entity controls directly [member] Unconsolidated subsidiaries controlled by subsidiaries of investment entity [member] Disclosure of information about unconsolidated subsidiaries [line items] Name of subsidiary  Principal place of business of subsidiary  Country of incorporation of subsidiary  Proportion of ownership interest in subsidiary  Proportion of voting rights held in subsidiary	X instant, debit X duration, credit text text text text totale axis member [default] member member line items text text text X.XX duration X.XX duration	IFRS 12.9B b Diaclosure IFRS 12.19B C Diaclosure IFRS 12.19B Diaclosure		
Gain (loss) on cessation of consolidation of subsidiaries due to change of investment entity status Description of line item(s) in profit or loss in which gain (loss) on cessation of consolidation of subsidiaries is recognised Statement that investment entity is required to apply exception from consolidation Disclosure of information about unconsolidated subsidiaries [text block] Disclosure of information about unconsolidated subsidiaries [text block] Disclosure of information about unconsolidated subsidiaries [text block] Unconsolidated subsidiaries [axis]  Entity's total for unconsolidated subsidiaries [member] Unconsolidated subsidiaries [member] Unconsolidated subsidiaries [member] Unconsolidated subsidiaries that investment entity controls directly [member] Unconsolidated subsidiaries controlled by subsidiaries of investment entity [member] Disclosure of information about unconsolidated subsidiaries [line items] Name of subsidiary  Principal place of business of subsidiary  Country of incorporation of subsidiary  Proportion of ownership interest in subsidiary  Proportion of voting rights held in subsidiary  Description of nature and extent of significant restrictions on transfer of funds to entity	X instant, debit X duration, credit text text text block table axis member (default) member member member text text text text text X.XX duration	IFRS 12.9B b Disclosure  IFRS 12.19A C Disclosure  IFRS 12.19B Disclosure  IFRS 12.19C DISClosure		
Gain (loss) on cessation of consolidation of subsidiaries due to change of investment entity status Description of line item(s) in profit or loss in which gain (loss) on cessation of consolidation of subsidiaries is recognised Statement that investment entity is required to apply exception from consolidation Disclosure of information about unconsolidated subsidiaries [text block] Disclosure of information about unconsolidated subsidiaries [text block] Disclosure of information about unconsolidated subsidiaries [text block] Disclosure of information about unconsolidated subsidiaries [text ble] Unconsolidated subsidiaries [axis] Entity's total for unconsolidated subsidiaries [member] Unconsolidated subsidiaries (member] Unconsolidated subsidiaries that investment entity controls directly [member] Unconsolidated subsidiaries controlled by subsidiaries of investment entity [member] Disclosure of information about unconsolidated subsidiaries [line items] Name of subsidiary Principal place of business of subsidiary Country of incorporation of subsidiary Proportion of ownership interest in subsidiary Proportion of voting rights held in subsidiary Description of tournert commitments or intentions to provide support to subsidiary Description of type of support provided to subsidiary by investment entity or its subsidiaries without	X instant, debit X duration, credit text text text text block table axis member (default) member member member text text text text tx XXX duration XXXX duration text	IFRS 12.9B b Disclosure IFRS 12.19B C Disclosure IFRS 12.19B Disclosure IFRS 12.19C Disclosure IFRS 12.19C Disclosure IFRS 12.19C Disclosure IFRS 12.19B Disclosure		
Gain (loss) on cessation of consolidation of subsidiaries due to change of investment entity status Description of line item(s) in profit or loss in which gain (loss) on cessation of consolidation of subsidiaries is recognised Statement that investment entity is required to apply exception from consolidation Disclosure of information about unconsolidated subsidiaries [text block] Disclosure of information about unconsolidated subsidiaries [text block] Disclosure of information about unconsolidated subsidiaries [text block] Disclosure of information about unconsolidated subsidiaries [text ble] Unconsolidated subsidiaries [axis] Entity's total for unconsolidated subsidiaries [member] Unconsolidated subsidiaries (member] Unconsolidated subsidiaries that investment entity controls directly [member] Unconsolidated subsidiaries controlled by subsidiaries of investment entity [member] Disclosure of information about unconsolidated subsidiaries [line items] Name of subsidiary Principal place of business of subsidiary  Country of incorporation of subsidiary  Proportion of ownership interest in subsidiary  Proportion of voting rights held in subsidiary  Description of rature and extent of significant restrictions on transfer of funds to entity Description of current commitments or intentions to provide support to subsidiary Description of type of support provided to subsidiary by investment entity or its subsidiaries without having contractual	X instant, debit X duration, credit text text text text total text table axis member (default) member member member text text text text text text text te	IFRS 12.98 b Disclosure IFRS 12.99 C Disclosure IFRS 12.198 Disclosure		
Gain (loss) on cessation of consolidation of subsidiaries due to change of investment entity status Description of line item(s) in profit or loss in which gain (loss) on cessation of consolidation of subsidiaries is recognised Statement that investment entity is required to apply exception from consolidation Disclosure of information about unconsolidated subsidiaries [text block] Unconsolidated subsidiaries [axis] Entity's total for unconsolidated subsidiaries [member] Unconsolidated subsidiaries [member] Unconsolidated subsidiaries that investment entity controls directly [member] Unconsolidated subsidiaries controlled by subsidiaries of investment entity [member] Disclosure of information about unconsolidated subsidiaries [line items] Name of subsidiary  Principal place of business of subsidiary  Country of incorporation of subsidiary  Proportion of ownership interest in subsidiary  Proportion of ownership interest in subsidiary  Description of current commitments or intentions to provide support to subsidiary Description of type of support provided to subsidiary by investment entity or its subsidiaries without having contractual obligation to do so Support provided to subsidiary by investment entity or its subsidiaries on Description of reasons for providing support to subsidiary by investment entity or its subsidiaries	X instant, debit X duration, credit text text text total text total text total text text defeated by the saving member defeated by the saving member member member line items text text text X.XX duration X.XX duration text text X duration text text X duration text text X duration	IFRS 12.9B b Disclosure IFRS 12.19B C Disclosure IFRS 12.19B Conjunctoure IFRS 12.19B Conj		
Gain (loss) on cessation of consolidation of subsidiaries due to change of investment entity status Description of line item(s) in profit or loss in which gain (loss) on cessation of consolidation of subsidiaries is recognised Statement that investment entity is required to apply exception from consolidation Disclosure of information about unconsolidated subsidiaries [text block] Disclosure of information about unconsolidated subsidiaries [text block] Disclosure of information about unconsolidated subsidiaries [text block] Disclosure of information about unconsolidated subsidiaries [text ble] Unconsolidated subsidiaries [axis] Entity's total for unconsolidated subsidiaries [member] Unconsolidated subsidiaries (member] Unconsolidated subsidiaries that investment entity controls directly [member] Unconsolidated subsidiaries controlled by subsidiaries of investment entity [member] Disclosure of information about unconsolidated subsidiaries [line items] Name of subsidiary Principal place of business of subsidiary  Principal place of business of subsidiary  Proportion of ownership interest in subsidiary  Proportion of voting rights held in subsidiary  Description of auture and extent of significant restrictions on transfer of funds to entity Description of turrent commitments or intentions to provide support to subsidiary  Description of type of support provided to subsidiary by investment entity or its subsidiaries without having contractual obligation to do so Description of reasons for providing support to subsidiary by investment entity or its subsidiaries without having contractual obligation to do so Description of or reasons for providing support to subsidiary by investment entity or its subsidiaries without having contractual obligation to do so	X instant, debit X duration, credit text text text text block table axis member [default] member member member text text text text text text X.XX duration text text X duration text text text text text text text tex	IFRS 12.98 b Diaclosure IFRS 12.99 c Diaclosure IFRS 12.198 C Diaclosure IFRS 12.198 C Diaclosure IFRS 12.199 C Diaclosure IFRS 12.190 D Diaclosure IFRS 12.190 D Diaclosure		
Gain (loss) on cessation of consolidation of subsidiaries due to change of investment entity status Description of line item(s) in profit or loss in which gain (loss) on cessation of consolidation of subsidiaries is recognised Statement that investment entity is required to apply exception from consolidation Disclosure of information about unconsolidated subsidiaries [text block] Disclosure of information about unconsolidated subsidiaries [text block] Disclosure of information about unconsolidated subsidiaries [text block] Disclosure of information about unconsolidated subsidiaries [text ble] Unconsolidated subsidiaries [axis] Entity's total for unconsolidated subsidiaries [member] Unconsolidated subsidiaries [member] Unconsolidated subsidiaries that investment entity controls directly [member] Unconsolidated subsidiaries controlled by subsidiaries of investment entity [member] Disclosure of information about unconsolidated subsidiaries [line items] Name of subsidiary Principal place of business of subsidiary  Principal place of business of subsidiary  Country of incorporation of subsidiary  Proportion of ownership interest in subsidiary  Proportion of voting rights held in subsidiary  Description of current commitments or intentions to provide support to subsidiary Description of type of support provided to subsidiary by investment entity or its subsidiaries without having contractual obligation to do so Description of reasons for providing support to subsidiary by investment entity or its subsidiaries without having contractual obligation to do so Description of reasons for providing support to subsidiary by investment entity or its subsidiaries without having contractual obligation to do so	X instant, debit X duration, credit text text text total text total text total text text defeated by the saving member defeated by the saving member member member line items text text text X.XX duration X.XX duration text text X duration text text X duration text text X duration	IFRS 12.9B b Disclosure IFRS 12.19B C Disclosure IFRS 12.19B Conjunctoure IFRS 12.19B Conj		
Gain (loss) on cessation of consolidation of subsidiaries due to change of investment entity status Description of line item(s) in profit or loss in which gain (loss) on cessation of consolidation of subsidiaries is recognised Statement that investment entity is required to apply exception from consolidation Disclosure of information about unconsolidated subsidiaries [text block] Disclosure of information about unconsolidated subsidiaries [text block] Disclosure of information about unconsolidated subsidiaries [text block] Disclosure of information about unconsolidated subsidiaries [text ble] Unconsolidated subsidiaries [axis] Entity's total for unconsolidated subsidiaries [member] Unconsolidated subsidiaries (member] Unconsolidated subsidiaries that investment entity controls directly [member] Unconsolidated subsidiaries controlled by subsidiaries of investment entity [member] Disclosure of information about unconsolidated subsidiaries [line items] Name of subsidiary Principal place of business of subsidiary  Principal place of business of subsidiary  Country of incorporation of subsidiary  Proportion of ownership interest in subsidiary  Proportion of voting rights held in subsidiary  Description of nature and extent of significant restrictions on transfer of funds to entity Description of type of support provided to subsidiary by investment entity or its subsidiaries without having contractual obligation to do so Support provided to subsidiary by investment entity or its subsidiaries without naving contractual obligation to do so Description of reasons for providing support to subsidiary by investment entity or its subsidiaries without having contractual obligation to do so	X instant, debit X duration, credit text text text text block table axis member [default] member member member text text text text text text X.XX duration text text X duration text text text text text text text tex	IFRS 12.98 b Diaclosure IFRS 12.99 c Diaclosure IFRS 12.198 C Diaclosure IFRS 12.198 C Diaclosure IFRS 12.199 C Diaclosure IFRS 12.190 D Diaclosure IFRS 12.190 D Diaclosure		
Gain (loss) on cessation of consolidation of subsidiaries due to change of investment entity status Description of line item(s) in profit or loss in which gain (loss) on cessation of consolidation of subsidiaries is recognised Statement that investment entity is required to apply exception from consolidation Disclosure of information about unconsolidated subsidiaries [axt block] Disclosure of information about unconsolidated subsidiaries [axt block] Disclosure of information about unconsolidated subsidiaries [axt ble] Unconsolidated subsidiaries [axis] Entity's total for unconsolidated subsidiaries [member] Unconsolidated subsidiaries [member] Unconsolidated subsidiaries [member] Unconsolidated subsidiaries controlled by subsidiaries of investment entity [member] Disclosure of information about unconsolidated subsidiaries [line items] Name of subsidiary Principal place of business of subsidiary  Country of incorporation of subsidiary  Proportion of ownership interest in subsidiary  Proportion of ownership interest in subsidiary  Description of nature and extent of significant restrictions on transfer of funds to entity Description of current commitments or intentions to provide support to subsidiaries without having contractual obligation to do so  Support provided to subsidiary by investment entity or its subsidiaries without having contractual obligation to do so  Description of reasons for providing support to subsidiary by investment entity or its subsidiaries without having contractual obligation to do so  Disclosure of information about unconsolidated structured entities controlled by investment entity [text block]	X instant, debit X duration, credit text text text text text tock table axis member didefault] member member line items text text text  X XX duration  X XX duration text text text text text text text tex	IFRS 12.98 b Diaclosure IFRS 12.99 c Diaclosure IFRS 12.198 C Diaclosure IFRS 12.198 C Diaclosure IFRS 12.199 C Diaclosure IFRS 12.190 D Diaclosure IFRS 12.190 D Diaclosure		
Gain (loss) on cessation of consolidation of subsidiaries due to change of investment entity status Description of line item(s) in profit or loss in which gain (loss) on cessation of consolidation of subsidiaries is recognised Statement that investment entity is required to apply exception from consolidation Disclosure of information about unconsolidated subsidiaries [text block] Disclosure of information about unconsolidated subsidiaries [text block] Disclosure of information about unconsolidated subsidiaries [text block] Disclosure of information about unconsolidated subsidiaries [text ble] Unconsolidated subsidiaries [axis] Entity's total for unconsolidated subsidiaries [member] Unconsolidated subsidiaries (member] Unconsolidated subsidiaries (member] Unconsolidated subsidiaries that investment entity controls directly [member] Unconsolidated subsidiaries controlled by subsidiaries of investment entity [member] Disclosure of information about unconsolidated subsidiaries [line items] Name of subsidiary Principal place of business of subsidiary  Principal place of business of subsidiary  Proportion of ownership interest in subsidiary  Proportion of voting rights held in subsidiary  Proportion of voting rights held in subsidiary  Description of rature and extent of significant restrictions on transfer of funds to entity Description of type of support provided to subsidiary by investment entity or its subsidiaries without having contractual obligation to do so Support provided to subsidiary by investment entity or its subsidiaries without having contractual obligation to do so Disclosure of information about unconsolidated structured entities controlled by investment entity [text block] Disclosure of information about unconsolidated structured entities controlled by investment entity [abstract]	X instant, debit X duration, credit text text text text text tock table axis member [default] member member line items text text  X.XX duration text text  X duration text text text text text text text tex	IFRS 12.9B b Disclosure IFRS 12.9B C Disclosure IFRS 12.19B Disclosure IFRS 12.19C Disclosure IFRS 12.19B Disclosure		
Gain (loss) on cessation of consolidation of subsidiaries due to change of investment entity status Description of line item(s) in profit or loss in which gain (loss) on cessation of consolidation of subsidiaries is recognised Statement that investment entity is required to apply exception from consolidation Disclosure of information about unconsolidated subsidiaries [text block] Unconsolidated subsidiaries [axis] Entity's total for unconsolidated subsidiaries [member] Unconsolidated subsidiaries [member] Unconsolidated subsidiaries that investment entity controls directly [member] Unconsolidated subsidiaries controlled by subsidiaries of investment entity [member] Disclosure of information about unconsolidated subsidiaries [line items] Name of subsidiary  Principal place of business of subsidiary  Principal place of business of subsidiary  Proportion of ownership interest in subsidiary  Proportion of ownership interest in subsidiary  Proportion of ownership interest in subsidiary  Description of nature and extent of significant restrictions on transfer of funds to entity Description of type of support provided to subsidiary by investment entity or its subsidiaries without having contractual obligation to do so  Support provided to subsidiary by investment entity or its subsidiaries without having contractual obligation to do so  Description of reasons for providing support to subsidiary by investment entity or its subsidiaries without having contractual obligation to do so  Disclosure of information about unconsolidated structured entities controlled by investment entity [text block]  Disclosure of information about unconsolidated structured entities controlled by investment entity [table]  Unconsolidated structured entities controlled by investment entity [wember]	X instant, debit X duration, credit text text text text text total text total text total text total text total text total text text text text text text text tex	IFRS 12.9B b Disclosure IFRS 12.19B C Disclosure IFRS 12.19B Disclosure IFRS 12.19C Disclosure		
Gain (loss) on cessation of consolidation of subsidiaries due to change of investment entity status Description of line item(s) in profit or loss in which gain (loss) on cessation of consolidation of subsidiaries is recognised Statement that investment entity is required to apply exception from consolidation Disclosure of information about unconsolidated subsidiaries [text block] Unconsolidated subsidiaries [axis] Entity's total for unconsolidated subsidiaries [member] Unconsolidated subsidiaries (member] Unconsolidated subsidiaries that investment entity controls directly [member] Unconsolidated subsidiaries controlled by subsidiaries of investment entity [member] Disclosure of information about unconsolidated subsidiaries [line items] Name of subsidiary  Principal place of business of subsidiary  Country of incorporation of subsidiary  Proportion of ownership interest in subsidiary  Proportion of ownership interest in subsidiary  Description of nature and extent of significant restrictions on transfer of funds to entity Description of type of support provided to subsidiary by investment entity or its subsidiaries without having contractual obligation to do so  Support provided to subsidiary by investment entity or its subsidiaries without having contractual obligation to do so  Description of reasons for providing support to subsidiary by investment entity or its subsidiaries without having contractual obligation to do so  Disclosure of information about unconsolidated structured entities controlled by investment entity [text block]  Disclosure of information about unconsolidated structured entities controlled by investment entity [text block]  Unconsolidated structured entities controlled by investment entity [time brite]  Disclosure of information about unconsolidated structured entities cont	X instant, debit X duration, credit text text text text text tock table axis member (default) member member line items text text  X XX duration text text text text text text text tex	IFRS 12.98 b Diaclosure IFRS 12.198 C Diaclosure IFRS 12.198 C Diaclosure IFRS 12.198 D Diaclosure		
Gain (loss) on cessation of consolidation of subsidiaries due to change of investment entity status Description of line item(s) in profit or loss in which gain (loss) on cessation of consolidation of subsidiaries is recognised Statement that investment entity is required to apply exception from consolidation Disclosure of information about unconsolidated subsidiaries [text block] Unconsolidated subsidiaries [axis] Entity's total for unconsolidated subsidiaries [member] Unconsolidated subsidiaries [member] Unconsolidated subsidiaries (member] Unconsolidated subsidiaries controlled by subsidiaries of investment entity [member] Disclosure of information about unconsolidated subsidiaries [line items] Name of subsidiary  Principal place of business of subsidiary  Country of incorporation of subsidiary  Proportion of ownership interest in subsidiary  Proportion of ownership interest in subsidiary  Description of nature and extent of significant restrictions on transfer of funds to entity Description of type of support provided to subsidiary by investment entity or its subsidiaries without having contractual obligation to do so  Support provided to subsidiary by investment entity or its subsidiaries without having contractual obligation to do so  Description of reasons for providing support to subsidiary by investment entity or its subsidiaries without having contractual obligation to do so  Description of reasons for providing support to subsidiary by investment entity or its subsidiaries without having contractual obligation to do so  Disclosure of information about unconsolidated structured entities controlled by investment entity [text block]  Disclosure of information about unconsolidated structured entities controlled by investment entity [abstract]	X instant, debit X duration, credit text text text text text total text total text total text total text total text total text text text text text text text tex	IFRS 12.98 b Diaclosure IFRS 12.198 C Diaclosure IFRS 12.198 C Diaclosure IFRS 12.198 D Diaclosure		
Gain (loss) on cessation of consolidation of subsidiaries due to change of investment entity status Description of line item(s) in profit or loss in which gain (loss) on cessation of consolidation of subsidiaries is recognised Statement that investment entity is required to apply exception from consolidation Disclosure of information about unconsolidated subsidiaries [last block] Disclosure of information about unconsolidated subsidiaries [lastract] Disclosure of information about unconsolidated subsidiaries [lastract] Disclosure of information about unconsolidated subsidiaries [lastract] Unconsolidated subsidiaries [member] Unconsolidated subsidiaries [member] Unconsolidated subsidiaries [member] Unconsolidated subsidiaries [member] Unconsolidated subsidiaries that investment entity controls directly [member] Unconsolidated subsidiaries controlled by subsidiaries of investment entity [member] Unconsolidated subsidiaries controlled by subsidiaries fline items] Name of subsidiary Principal place of business of subsidiary Principal place of business of subsidiary  Proportion of ownership interest in subsidiary  Proportion of ownership interest in subsidiary  Proportion of voting rights held in subsidiary  Proportion of voting rights held in subsidiary  Description of urrent commitments or intentions to provide support to subsidiary Description of type of support provided to subsidiary by investment entity or its subsidiaries without having contractual obligation to do so Support provided to subsidiary by investment entity or its subsidiaries without having contractual obligation to do so Description of reasons for providing support to subsidiary by investment entity [text block] Disclosure of information about unconsolidated structured entities controlled by investment entity [text block] Unconsolidated structured entities controlled by investment entity [tibele] Unconsolidated structured entities controlled by investment entity or its subsidiaries to provide financial support to unconsolidated structured entitie	X instant, debit X duration, credit text text text text text tock table axis member default] member iline items text text text text text text text tex	IFRS 12.98 b Diaclosure IFRS 12.198 C Diaclosure IFRS 12.198 C Diaclosure IFRS 12.198 D Diaclosure		
Gain (loss) on cessation of consolidation of subsidiaries due to change of investment entity status Description of line item(s) in profit or loss in which gain (loss) on cessation of consolidation of subsidiaries is recognised Statement that investment entity is required to apply exception from consolidation Disclosure of information about unconsolidated subsidiaries [abstract] Disclosure of information about unconsolidated subsidiaries [abstract] Disclosure of information about unconsolidated subsidiaries [table] Unconsolidated subsidiaries [member] Unconsolidated subsidiaries [member] Unconsolidated subsidiaries [member] Unconsolidated subsidiaries [member] Unconsolidated subsidiaries that investment entity controls directly [member] Unconsolidated subsidiaries to investment entity member] Unconsolidated subsidiaries controlled by subsidiaries of investment entity [member] Disclosure of information about unconsolidated subsidiaries [line items] Name of subsidiary Principal place of business of subsidiary  Country of incorporation of subsidiary  Proportion of ownership interest in subsidiary  Proportion of ownership interest in subsidiary  Proportion of auture and extent of significant restrictions on transfer of funds to entity Description of nature and extent of significant restrictions on transfer of subsidiary Description of subsidiary by investment entity or its subsidiaries without having contractual obligation to do so Support provided to subsidiary by investment entity or its subsidiaries without having contractual obligation to do so Description of reasons for providing support to subsidiary by investment entity (ret its subsidiaries without having contractual obligation to do so Disclosure of information about unconsolidated structured entities controlled by investment entity [text block] Disclosure of information about unconsolidated structured entities controlled by investment entity [text block] Unconsolidated structured entities controlled by investment entity [with subsidiaries to provide innanc	X instant, debit X duration, credit text text text text block table axis member (default) member text text text text text text text te	IFRS 12.9B b Diaclosure IFRS 12.9B C Diaclosure IFRS 12.19B Diaclosure IFRS 12.19C Diaclosure IFRS 12.19C Diaclosure IFRS 12.19C Diaclosure IFRS 12.19C Diaclosure IFRS 12.19B Diaclosure		
Gain (loss) on cessation of consolidation of subsidiaries due to change of investment entity status Description of line item(s) in profit or loss in which gain (loss) on cessation of consolidation of subsidiaries is recognised Statement that investment entity is required to apply exception from consolidation Disclosure of information about unconsolidated subsidiaries [text block] Unconsolidated subsidiaries [text block] Entity's total for unconsolidated subsidiaries [member] Unconsolidated structured entities controlled by investment entity or its subsidiaries without having contractual obligation to do so Unconsolidated structured entities controlled by investment entity [table] Unconsolidated structured entities controlled by investment entity [table] Unconsolidated structured entities controlled by investment entity [member] Disclosure of information about unconsolidated structured entities controlled by investment entity [line items] Unconsolidated structure	X instant, debit X duration, credit text text text text text text text te	IFRS 12.9B b Diaclosure IFRS 12.19B C Diaclosure IFRS 12.19B C Diaclosure IFRS 12.19B C Diaclosure IFRS 12.19B C Diaclosure IFRS 12.19B D Diaclosure		
Gain (loss) on cessation of consolidation of subsidiaries due to change of investment entity status Description of line item(s) in profit or loss in which gain (loss) on cessation of consolidation of subsidiaries is recognised Statement that investment entity is required to apply exception from consolidation Disclosure of information about unconsolidated subsidiaries [text block] Disclosure of information about unconsolidated subsidiaries [abstract] Disclosure of information about unconsolidated subsidiaries [text block] Unconsolidated subsidiaries [axis]  Entity's total for unconsolidated subsidiaries [member]  Unconsolidated subsidiaries [member]  Unconsolidated subsidiaries (member]  Unconsolidated subsidiaries to the investment entity controls directly [member]  Unconsolidated subsidiaries controlled by subsidiaries of investment entity [member]  Disclosure of information about unconsolidated subsidiaries [tine items]  Name of subsidiary  Principal place of business of subsidiary  Country of incorporation of subsidiary  Proportion of ownership interest in subsidiary  Proportion of ownership interest in subsidiary  Proportion of nature and extent of significant restrictions on transfer of funds to entity Description of type of support provided to subsidiary busidiary busidiary busidiary of type of support provided to subsidiary busidiary busidiary in the subsidiary of the subsidiary busidiary busidiary busidiary busidiary busidiary busidiary busidiary busidiaries without having contractual obligation to do so  Support provided to subsidiary by investment entity or its subsidiaries without having contractual obligation to do so  Description of reasons for providing support to subsidiary by investment entity or its subsidiaries without having contractual obligation to do so  Disclosure of information about unconsolidated structured entities controlled by investment entity [text block]  Disclosure of information about unconsolidated structured entities controlled by investment entity [tine items]  Description o	X instant, debit X duration, credit text text text text text tock table axis member didefault] member member line items text text  text  text text text text t	IFRS 12.9B b Diaclosure IFRS 12.19B C Disclosure IFRS 12.19B Diaclosure IFRS 12.19B C Diaclosure IFRS 12.19B C Diaclosure IFRS 12.19B C Diaclosure IFRS 12.19B D Diaclosure		
Gain (loss) on cessation of consolidation of subsidiaries due to change of investment entity status Description of line item(s) in profit or loss in which gain (loss) on cessation of consolidation of subsidiaries is recognised Statement that investment entity is required to apply exception from consolidation Disclosure of information about unconsolidated subsidiaries [text block] Unconsolidated subsidiaries [text block] Disclosure of information about unconsolidated subsidiaries [text block] Name of subsidiary Principal place of business of subsidiary  Principal place of business of subsidiary  Proportion of ownership interest in subsidiary  Proportion of ownership interest in subsidiary  Proportion of voting rights held in subsidiary  Proportion of voting rights held in subsidiary  Description of type of support provided to subsidiary by investment entity or its subsidiaries without having contractual obligation to do so  Support provided to subsidiary by investment entity or its subsidiaries without having contractual obligation to do so  Description of reasons for providing support to subsidiary by investment entity [text block]  Disclosure of information about unconsolidated structured entities controlled by investment entity [text block]  Disclosure of information about unconsolidated structured entities controlled by investment entity [text block]  Disclosure of information about unconsol	X instant, debit X duration, credit text text text text text text text te	IFRS 12.9B b Diaclosure IFRS 12.19B C Diaclosure IFRS 12.19B C Diaclosure IFRS 12.19B C Diaclosure IFRS 12.19B C Diaclosure IFRS 12.19B D Diaclosure		
Gain (loss) on cessation of consolidation of subsidiaries due to change of investment entity status Description of line item(s) in profit or loss in which gain (loss) on cessation of consolidation of subsidiaries is recognised Statement that investment entity is required to apply exception from consolidation Disclosure of information about unconsolidated subsidiaries [text block] Disclosure of information about unconsolidated subsidiaries [text block] Disclosure of information about unconsolidated subsidiaries [text block] Unconsolidated subsidiaries [axis]  Entity's total for unconsolidated subsidiaries [member] Unconsolidated subsidiaries [member] Unconsolidated subsidiaries (member] Unconsolidated subsidiaries that investment entity controls directly [member] Unconsolidated subsidiaries controlled by subsidiaries of investment entity [member] Unconsolidated subsidiaries that investment entity controls directly [member] Unconsolidated subsidiaries controlled by subsidiaries of investment entity [member] Unconsolidated subsidiaries controlled by subsidiaries (fine items) Name of subsidiary  Principal place of business of subsidiary  Principal place of business of subsidiary  Proportion of ownership interest in subsidiary  Proportion of voting rights held in subsidiary  Proportion of voting rights held in subsidiary  Description of attream and extent of significant restrictions on transfer of funds to entity  Description of support provided to subsidiary by investment entity or its subsidiaries without having contractual obligation to do so  Support provided to subsidiary by investment entity or its subsidiaries without having contractual obligation to do so  Description of reasons for providing support to subsidiary by investment entity [text block]  Disclosure of information about unconsolidated structured entities controlled by investment entity [text block]  Disclosure of information about unconsolidated structured entities controlled by investment entity [text block]  Disclosure of information about uncons	X instant, debit X duration, credit text text text text text tock table axis member didefault] member member line items text text  text  text text text text t	IFRS 12.9B b Diaclosure IFRS 12.19B C Disclosure IFRS 12.19B Diaclosure IFRS 12.19B C Diaclosure IFRS 12.19B C Diaclosure IFRS 12.19B C Diaclosure IFRS 12.19B D Diaclosure		

Label	Turno	IFRS reference	Additional AU Reference	AU Reference
Disclosure of reconciliation between investment derecognised and assets and liabilities recognised, transition	Туре		to IFRS elements	AU Reference
from equity method to accounting for assets and liabilities [text block]  Disclosure of reconciliation between investment derecognised and assets and liabilities recognised, transition	text block	IFRS 11.C10 Disclosure		
from accounting for investment at cost or in accordance with IFRS 9 to accounting for assets and liabilities [text block]	text block			
Identification of unadjusted comparative information	text	AS 16.80A Disclosure AS 27.18 Disclosure, IAS 38.1301 Disclosure, IFRS 11.C13B Disclosure, IFRS 10.C08B Disclosure, Effective 2023-01- 01 IFRS 17.C27 Disclosure		
Statement that unadjusted comparative information has been prepared on different basis	text	IAS 27.18I Disclosure: IAS 38.1301 Disclosure: IFRS 11.C13B Disclosure: IAS 16.80A Disclosure: IFRS 10.C6B Disclosure: Effective 2023-01-01 IFRS 17.C27 Disclosure		
Explanation of basis of preparation of unadjusted comparative information	text	IAS 27.18I Disclosure: IAS 16.80A Disclosure: IAS 38.1301 Disclosure: IFRS 10.06B Disclosure: IFRS 11.C13B Disclosure: Effective 2023-01-01 IFRS 17.C27 Disclosure: IFRS 17.C2		
[825900] Notes - Non-current asset held for sale and discontinued operations	tout blook	IFRS 5 - Presentation and disclosure Disclosure		
Disclosure of non-current assets held for sale and discontinued operations [text block]  Disclosure of analysis of single amount of discontinued operations [text block]	text block text block	IFRS 5.33 b Disclosure		
Disclosure of analysis of single amount of discontinued operations [abstract]	table	IFRS 5.33 b Disclosure		
Disclosure of analysis of single amount of discontinued operations [table]  Continuing and discontinued operations [axis]	axis	IFRS 5 - Presentation and disclosure Disclosure		
Continuing operations [member]	member [default]	IFRS 5 - Presentation and disclosure Disclosure		
Discontinued operations [member]	member	IFRS 5 - Presentation and disclosure Disclosure		
Disclosure of analysis of single amount of discontinued operations [line items]	line items	IAS 1.102 Example, IFRS 8.23 Example,		
Profit (loss) before tax	X duration, credit	IFRS 5.35 b (i) Disclosure, IFRS 8.28 b Example, IAS 1.103 Example IFRS 12.B12 b (v) Disclosure IFRS 8.33 a Disclosure,		
Revenue	X <sub>duration</sub> , credit	IFRS 8.28 a Diadosure IFRS 12.810 b Example IFRS 5.30 b (1) Diadosure IFRS 8.23 a Diadosure IFRS 8.23 a Diadosure IFRS 8.34 Diadosure IFRS 8.32 Example IFRS 8.32 Diadosure IFRS 8.32 Diadosure IFRS 8.32 Diadosure IFRS 8.32 A Diadosure IFRS 8.33 a Diadosure IFRS 8.3		
Tax expense (income) relating to profit (loss) from ordinary activities of discontinued operations  Gain (loss) recognised on measurement to fair value less costs to sell or on disposal of assets or	X duration, debit	IFRS 5.33 b (ii) Disclosure, IAS 12.81 h (ii) Disclosure		
disposal groups constituting discontinued operation	X duration, credit	IFRS 5.33 b (iii) Disclosure		
Tax expense (income) relating to gain (loss) on discontinuance	X <sub>duration, debit</sub>	IFRS 5.33 b (iv) Disclosure, IAS 12.81 h (i) Disclosure IAS 1.98 e Disclosure, IFRS 12.B12 b (vii) Disclosure,		
Profit (loss) from discontinued operations	X duration, credit	IFRS 5.33 a <sub>Disclosure</sub> , IAS 1.82 ea <sub>Disclosure</sub>		
Cash flows from continuing and discontinued operations [abstract]  Cash flows from (used in) operating activities [abstract]				
Net cash flows from (used in) operating activities, continuing operations	X <sub>duration</sub>	IFRS 5.33 c <sub>Disclosure</sub>		
Net cash flows from (used in) operating activities, discontinued operations  Net cash flows from (used in) operating activities	X <sub>duration</sub>	IFRS 5.33 c Disclosure IAS 7.50 d Disclosure, IAS 7.10 Disclosure		
Cash flows from (used in) investing activities [abstract]				
Net cash flows from (used in) investing activities, continuing operations  Net cash flows from (used in) investing activities, discontinued operations	X duration, debit	IFRS 5.33 c Disclosure		
Net cash flows from (used in) investing activities  Net cash flows from (used in) investing activities	X duration, debit	IAS 7.50 d Disclosure, IAS 7.10 Disclosure		
Cash flows from (used in) financing activities [abstract]  Net cash flows from (used in) financing activities, continuing operations	X <sub>duration, debit</sub>	IFRS 5.33 C Disclosure		
Net cash flows from (used in) financing activities, discontinued operations	X duration, debit	IFRS 5.33 c Disclosure		
Net cash flows from (used in) financing activities	X duration, debit	IAS 7.50 d <sub>Disclosure</sub> , IAS 7.10 <sub>Disclosure</sub>		
Increase (decrease) in cash and cash equivalents, discontinued operations Income from continuing operations attributable to owners of parent	X duration, debit	IFRS 5.33 d Disclosure		
Income from discontinued operations attributable to owners of parent	X duration, credit	IFRS 5.33 d <sub>Disclosure</sub> IFRS 5.33 d <sub>Example</sub> , IFRS 5 - Example 11 <sub>Example</sub>		
Profit (loss) from continuing operations attributable to non-controlling interests  Profit (loss) from discontinued operations attributable to non-controlling interests	X duration, credit X duration, credit	IFRS 5 - Example 11 Example, IFRS 5.33 d Example		
Explanation of nature and adjustments to amounts previously presented in discontinued operations	text	IFRS 5.35 <sub>Disclosure</sub> IFRS 5.41 a <sub>Disclosure</sub>		
Description of non-current asset or disposal group held for sale which were sold or reclassified  Explanation of facts and circumstances of sale or reclassification and expected disposal, manner and timing	text	IFRS 5.41 b Disclosure		
Gains (losses) on subsequent increase in fair value less costs to sell not in excess of recognised cumulative impairment loss or write-down to fair value less costs to sell	X duration, credit	IFRS 5.41 c <sub>Disclosure</sub>		
Description of segment in which non-current asset or disposal group held for sale is presented	text	IFRS 5.41 d <sub>Disclosure</sub>		
Explanation of effect of changes in plan to sell non-current asset or disposal group held for sale on results of operations for current period	text	IFRS 5.42 Disclosure		
Explanation of effect of changes in plan to sell non-current asset or disposal group held for sale on results of	text	IFRS 5.42 Disclosure		
operations for prior period  Description of changes in plan to sell non-current asset or disposal group held for sale	text	IFRS 5.42 Disclosure		
[826380] Notes - Inventories Disclosure of inventories [text block]	toxt block	IAS 2 - Disclosure Disclosure		
Description of accounting policy for measuring inventories [text block]	text block text block	IAS 2.36 a Disclosure		
Description of inventory cost formulas Inventories, at fair value less costs to sell	text X instant, debit	IAS 2.36 a Disclosure IAS 2.36 c Disclosure		
Inventories, at net realisable value	X instant, debit	IAS 2.36 Common practice		
Inventory write-down Reversal of inventory write-down	X <sub>duration</sub>	IAS 2.36 e Disclosure, IAS 1.98 a Disclosure IAS 1.98 a Disclosure, IAS 2.36 f Disclosure		
Description of circumstances leading to reversals of inventory write-down	text	IAS 2.36 g Disclosure		
Cost of inventories recognised as expense during period	X <sub>duration</sub> , debit	IAS 2.36 d Disclosure IAS 2.36 h Disclosure		
Inventories pledged as security for liabilities  Disclosure of additional information by not-for-profit entities in relation to inventories [text block]	X instant, debit text block	INC 2:00 II Disclosure		AASB 102.Aus36.1
Description of accounting policies adopted in measuring inventories held for distribution, including cost formula used [texblock]	t text block			AASB 102.Aus36.1(a)
Disclosure of total carrying amount of inventories held for distribution and carrying amount in classifications appropriate	text block			AASB 102.Aus36.1(b)
to entity Inventories held for distribution recognised as expense during period Write-down of inventories held for distribution recognised as expense during period	Xduration, debit Xduration			AASB 102.Aus36.1(c) AASB 102.Aus36.1(d)
Reversal of any write-down that is recognised as reduction in amount of inventories held for distribution recognised as expense in period Description of circumstances or events that led to reversal of write-down of inventories held for distribution [text block]	Xduration text block			AASB 102.Aus36.1(e) AASB 102.Aus36.1(f)
Inventories held for distribution pledged as security for liabilities  Description of basis on which any loss of service potential of inventories held for distribution is assessed, or bases when	Xduration, debit text block			AASB 102.Aus36.1(g) AASB 102.Aus36.1(h)
more than one basis is used [text block] [827570] Notes - Other provisions, contingent liabilities and contingent assets				
Disclosure of other provisions, contingent liabilities and contingent assets [text block]	text block	IAS 37 - Disclosure Disclosure		
Disclosure of other provisions [text block] Disclosure of other provisions [abstract]	text block	IAS 37.84 Disclosure		
Disclosure of other provisions [table] Classes of other provisions [axis]	table	IAS 37.84 Disclosure		
Classes of other provisions [axis]  Other provisions [member]	axis member	IAS 37.84 Disclosure		
	[default]	IAS 37.87 <sub>Example</sub> , IAS 37 - Example 1		
Warranty provision [member]	member	Warranties Example		
Restructuring provision [member]	member	IAS 37.70 Example IAS 37.87 Example, IAS 37 - Example 10 A court		
Legal proceedings provision [member]	member	case Example		
Refunds provision [member]	member	IAS 37.87 Example, IAS 37 - Example 4 Refunds		
		policy Example		
Onerous contracts provision [member]	member	IAS 37.66 Example		

tabel  Provision for decommissioning, restoration and rehabilitation costs [member]				
Provision for decommissioning, restoration and rehabilitation costs [member]	Туре	IFRS reference	Additional AU Reference to IFRS elements	AU Reference
	member	IAS 37 - D Examples: disclosures Example,		
Other environment related provision [member]	member	IAS 37.87 Example IAS 37.84 Common practice		
Other environment related provision [member]  Provision for credit commitments [member]	member	IAS 37.84 Common practice IAS 37.84 Common practice		
Provision for taxes other than income tax [member]	member	IAS 37.84 Common practice		
Miscellaneous other provisions [member] Disclosure of other provisions [line items]	member line items	IAS 37.84 Disclosure		
Disclosure of other provisions [line items]  Reconciliation of changes in other provisions [abstract]	line items			
Other provisions at beginning of period	X instant, credit	IAS 1.78 d <sub>Disclosure</sub> , IAS 37.84 a <sub>Disclosure</sub>		
Changes in other provisions [abstract] Additional provisions, other provisions [abstract]				
New provisions, other provisions	X duration, credit	IAS 37.84 b Common practice		
Increase in existing provisions, other provisions	X duration, credit	IAS 37.84 b Disclosure		
Total additional provisions, other provisions	X duration, credit	IAS 37.84 b Disclosure		
Acquisitions through business combinations, other provisions  Provision used, other provisions	X duration, credit (X) duration, debit	IAS 37.84 Common practice IAS 37.84 C Disclosure		
Unused provision reversed, other provisions	(X) duration, debit (X) duration, debit	IAS 37.84 d Disclosure		
Increase through adjustments arising from passage of time, other provisions	X duration, credit	IAS 37.84 e Disclosure		
Increase (decrease) through change in discount rate, other provisions	X duration, credit	IAS 37.84 e Disclosure		
Increase (decrease) through net exchange differences, other provisions  Decrease through loss of control of subsidiary, other provisions	X duration, credit (X) duration, debit	IAS 37.84 Common practice IAS 37.84 Common practice		
Increase (decrease) through transfers and other changes, other provisions	X duration, credit	IAS 37.84 Common practice		
Decrease through transfer to liabilities included in disposal groups classified as held for sale		IAS 37.84 Common practice		
other provisions Total increase (decrease) in other provisions	X duration, credit	IAS 37.84 Disclosure		
Other provisions at end of period	X instant, credit	IAS 1.78 d <sub>Disclosure</sub> , IAS 37.84 a <sub>Disclosure</sub>		
Description of nature of obligation, other provisions	text	IAS 37.85 a <sub>Disclosure</sub>		
Description of expected timing of outflows, other provisions	text	IAS 37.85 a Disclosure		
Indication of uncertainties of amount or timing of outflows, other provisions  Description of major assumptions made concerning future events, other provisions	text text	IAS 37.85 b Disclosure		
Asset recognised for expected reimbursement, other provisions	X instant, debit	IAS 37.85 C Disclosure		
Expected reimbursement, other provisions	X instant, debit	IAS 37.85 C Disclosure		
Disclosure of contingent liabilities [text block]	text block	IAS 37.86 <sub>Disclosure</sub>		
Disclosure of contingent liabilities [abstract]  Disclosure of contingent liabilities [table]	table	IAS 37.86 pisclosure		
Classes of contingent liabilities [axis]	axis	IFRS 3.B67 c Disclosure, IAS 37.86 Disclosure		
Contingent liabilities [member]	member	IFRS 3.B67 c Disclosure, IAS 37.88 Disclosure		
Warranty contingent liability [member]	[default] member	IAS 37.88 Example		
Restructuring contingent liability [member]	member	IAS 37.88 Example		
Legal proceedings contingent liability [member]	member	IAS 37.88 Example		
Onerous contracts contingent liability [member]	member	IAS 37.88 Example		
Contingent liability for decommissioning, restoration and rehabilitation costs [member]	member	IAS 37.88 Example IAS 37.88 Common practice		
Other environment related contingent liability [member]  Tax contingent liability [member]	member member	IAS 37.88 Common practice		
Contingent liability for guarantees [member]	member	IAS 37.88 Common practice		
Contingent liabilities related to joint ventures [member]	member	IAS 37.88 Example		
Share of contingent liabilities of associates [member]	member	IAS 37.88 Example IAS 19.152 Disclosure		
Contingent liability arising from post-employment benefit obligations [member] Other contingent liabilities [member]	member member	IAS 19.192 Disclosure IAS 37.88 Example		
Disclosure of contingent liabilities [line items]	line items	2.10 Example		
Description of nature of obligation, contingent liabilities	text	IAS 37.86 Disclosure		
Explanation of estimated financial effect of contingent liabilities	text	IAS 37.86 a Disclosure IAS 37.86 a Disclosure		
Estimated financial effect of contingent liabilities  Explanation of possibility of reimbursement, contingent liabilities	X instant, credit text	IAS 37.86 C Disclosure		
Indication of uncertainties of amount or timing of outflows, contingent liabilities	text	IAS 37.86 b Disclosure		
Description of nature of contingent assets	text	IAS 37.89 Disclosure		
Explanation of estimated financial effect of contingent assets	text	IAS 37.89 Disclosure		
Estimated financial effect of contingent assets Information about contingent assets that disclosure is not practicable	X instant, debit	IAS 37.89 Disclosure		
Information about contingent liabilities that disclosure is not practicable	text	IAS 37.91 Disclosure		
Explanation of general nature of dispute and of reason for non-disclosure of information regarding provision	text	IAS 37.92 Disclosure		
Explanation of general nature of dispute and of reason for non-disclosure of information regarding contingent liability	text	IAS 37.92 Disclosure		
Explanation of general nature of dispute and of reason for non-disclosure of information regarding contingent	text	IAS 37.92 Disclosure		
asset [831150] Notes - Revenue from contracts with customers	lext	ING 07.32 Disclosure		
		IFRS 15 - Presentation Disclosure, IFRS 15 -		
Disclosure of revenue from contracts with customers [text block]	text block	Disclosure Disclosure		
Contract assets [abstract]	v	15D0 45 405		
Non-current contract assets	X instant, debit X instant, debit	IFRS 15.105 Disclosure IFRS 15.105 Disclosure		
Current contract assets Total contract assets	X instant, debit	IFRS 15.105 Disclosure IFRS 15.105 Disclosure, IFRS 15.116 a Disclosure		
Contract liabilities [abstract]				
Non-current contract liabilities	X instant, credit	IFRS 15.105 Disclosure		
Current contract liabilities Total contract liabilities	X instant, credit X instant, credit	IFRS 15.105 Disclosure IFRS 15.105 Disclosure, IFRS 15.116 a Disclosure		
Receivables from contracts with customers [abstract]	· mstant, credit			
Non-current receivables from contracts with customers	X instant, debit	IFRS 15.105 Disclosure		
Current receivables from contracts with customers	X instant, debit	IFRS 15.105 Disclosure		
	Y.			
Total receivables from contracts with customers	X instant, debit	IFRS 15.116 a Disclosure, IFRS 15.105 Disclosure		
	X instant, debit X duration, credit X duration, debit			
Total receivables from contracts with customers Revenue from contracts with customers Impairment loss on receivables or contract assets arising from contracts with customers Disclosure of disaggregation of revenue from contracts with customers [lext block]	X duration, credit	IFRS 15.116 a <sub>Disclosure</sub> , IFRS 15.105 <sub>Disclosure</sub> IFRS 15.113 a <sub>Disclosure</sub> , IFRS 15.114 <sub>Disclosure</sub>		
Total receivables from contracts with customers Revenue from contracts with customers Impairment loss on receivables or contract assets arising from contracts with customers Disclosure of disaggregation of revenue from contracts with customers [text block] Disclosure of disaggregation of revenue from contracts with customers [abstract]	X <sub>duration, credit</sub> X <sub>duration, debit</sub> text block	IFRS 15.116 a <sub>Disclosure</sub> , IFRS 15.105 <sub>Disclosure</sub> IFRS 15.113 a <sub>Disclosure</sub> , IFRS 15.114 <sub>Disclosure</sub> IFRS 15.113 b <sub>Disclosure</sub> IFRS 15.114 <sub>Disclosure</sub>		
Total receivables from contracts with customers  Revenue from contracts with customers  Impairment loss on receivables or contract assets arising from contracts with customers  Disclosure of disaggregation of revenue from contracts with customers [text block]  Disclosure of disaggregation of revenue from contracts with customers [abstract]  Disclosure of disaggregation of revenue from contracts with customers [table]	X <sub>duration, credit</sub>	IFRS 15.116 a <sub>Disclosure</sub> , IFRS 15.105 <sub>Disclosure</sub> IFRS 15.113 a <sub>Disclosure</sub> , IFRS 15.114 <sub>Disclosure</sub> IFRS 15.114 <sub>Disclosure</sub> IFRS 15.114 <sub>Disclosure</sub> IFRS 15.114 <sub>Disclosure</sub>		
Total receivables from contracts with customers  Revenue from contracts with customers  Impairment loss on receivables or contract assets arising from contracts with customers  Disclosure of disaggregation of revenue from contracts with customers [text block]  Disclosure of disaggregation of revenue from contracts with customers [abstract]  Disclosure of disaggregation of revenue from contracts with customers [table]  Products and services [axis]	X duration, credit X duration, debit text block table axis member	IFRS 15.116 a Disclosure IFRS 15.105 Disclosure IFRS 15.113 a Disclosure IFRS 15.114 Disclosure IFRS 15.113 D Disclosure IFRS 15.114 Disclosure IFRS 15.114 Disclosure IFRS 15.114 Disclosure IFRS 8.32 Disclosure IFRS 15.889 a Example		
Total receivables from contracts with customers  Revenue from contracts with customers  Impairment loss on receivables or contract assets arising from contracts with customers  Disclosure of disaggregation of revenue from contracts with customers [text block]  Disclosure of disaggregation of revenue from contracts with customers [abstract]  Disclosure of disaggregation of revenue from contracts with customers [table]	X duration, credit X duration, debit text block table axis	IFRS 15.116 a Disclosure IFRS 15.105 Disclosure IFRS 15.113 a Disclosure IFRS 15.114 Disclosure IFRS 15.113 b Disclosure IFRS 15.114 Disclosure IFRS 15.114 Disclosure IFRS 8.32 Disclosure IFRS 8.32 Disclosure, IFRS 8.32 Disclosure IFRS 15.889 a Example		
Total receivables from contracts with customers Revenue from contracts with customers Impairment loss on receivables or contract assets arising from contracts with customers Disclosure of disaggregation of revenue from contracts with customers [text block] Disclosure of disaggregation of revenue from contracts with customers [abstract] Disclosure of disaggregation of revenue from contracts with customers [table] Products and services [axis] Products and services [member]	X duration, credit X duration, debit text block table axis member [default]	IFRS 15.116 a Disclosure   IFRS 15.105 Disclosure   IFRS 15.113 a Disclosure   IFRS 15.114 Disclosure   IFRS 15.113 b Disclosure   IFRS 15.114 Disclosure   IFRS 15.114 Disclosure   IFRS 15.114 Disclosure   IFRS 15.114 Disclosure   IFRS 15.184 Disclosure   IFRS 8.32 Disclosure   IFRS 8.32 Disclosure   IFRS 15.889 a Example   IFRS 8.32 Disclosure   IFRS 15.889 a Example   IFRS 8.32 Disclosure   IFRS 15.883 a Example   IFRS 8.33 Disclosure   IFRS 8.34 Disclosure   IFRS 8.35 Disclosure   IFRS 8.34 Disc		
Total receivables from contracts with customers  Revenue from contracts with customers  Impairment loss on receivables or contract assets arising from contracts with customers  Disclosure of disaggregation of revenue from contracts with customers [text block]  Disclosure of disaggregation of revenue from contracts with customers [abstract]  Disclosure of disaggregation of revenue from contracts with customers [table]  Products and services [axis]	X duration, credit X duration, debit text block table axis member	IFRS 15.116 a Disclosure IFRS 15.105 Disclosure IFRS 15.113 a Disclosure IFRS 15.114 Disclosure IFRS 15.113 b Disclosure IFRS 15.114 Disclosure IFRS 15.114 Disclosure IFRS 8.32 Disclosure IFRS 8.32 Disclosure, IFRS 8.32 Disclosure IFRS 15.889 a Example		
Total receivables from contracts with customers Revenue from contracts with customers Impairment loss on receivables or contract assets arising from contracts with customers Disclosure of disaggregation of revenue from contracts with customers [text block] Disclosure of disaggregation of revenue from contracts with customers [abstract] Disclosure of disaggregation of revenue from contracts with customers [table] Products and services [axis]  Products and services [member]  Geographical areas [axis]	X duration, credit X duration, debit text block table axis member [default] axis	IFRS 15.116 a Disclosure   IFRS 15.105 Disclosure   IFRS 15.113 a Disclosure   IFRS 15.111 b Disclosure   IFRS 15.111 b Disclosure   IFRS 15.111 b Disclosure   IFRS 15.114 Disclosure   IFRS 15.1		
Total receivables from contracts with customers Revenue from contracts with customers Impairment loss on receivables or contract assets arising from contracts with customers Disclosure of disaggregation of revenue from contracts with customers [text block] Disclosure of disaggregation of revenue from contracts with customers [abstract] Disclosure of disaggregation of revenue from contracts with customers [table] Products and services [axis] Products and services [member]	X duration, credit X duration, debit text block table axis member [default]	IFRS 15.116 a <sub>Disclosure</sub> , IFRS 15.105 <sub>Disclosure</sub> IFRS 15.113 a <sub>Disclosure</sub> , IFRS 15.114 <sub>Disclosure</sub> IFRS 15.113 b <sub>Disclosure</sub> IFRS 15.114 <sub></sub>		
Total receivables from contracts with customers Revenue from contracts with customers Impairment loss on receivables or contract assets arising from contracts with customers Disclosure of disaggregation of revenue from contracts with customers [text block] Disclosure of disaggregation of revenue from contracts with customers [abstract] Disclosure of disaggregation of revenue from contracts with customers [table] Products and services [axis] Products and services [member]  Geographical areas [axis]  Geographical areas [member]	X duration, credit X duration, debit text block table axis member [default] axis	IFRS 15.116 a Disclosure IFRS 15.105 Disclosure IFRS 15.113 b Disclosure IFRS 15.114 Disclosure IFRS 15.113 b Disclosure IFRS 15.114 Disclosure IFRS 15.115 Disclosure IFRS 15.115 Disclosure IFRS 15.115 Disclosure IFRS 15.115 Disclosure IFRS 15.116 Disclosure IFRS 15.116 Disclosure IFRS 15.116 Disclosure IFRS 15.116 Disclosure IFRS 15.117 Disc		
Total receivables from contracts with customers Revenue from contracts with customers Impairment loss on receivables or contract assets arising from contracts with customers Disclosure of disaggregation of revenue from contracts with customers [text block] Disclosure of disaggregation of revenue from contracts with customers [abstract] Disclosure of disaggregation of revenue from contracts with customers [table] Products and services [axis] Products and services [member]  Geographical areas [axis]  Geographical areas [member]  Markets of customers [axis]	X duration, credit X duration, debit text block table axis member [default] axis member [default] axis	IFRS 15.116 a Disclosure IFRS 15.105 Disclosure IFRS 15.113 b Disclosure IFRS 15.114 Disclosure IFRS 15.113 b Disclosure IFRS 15.114 Disclosure IFRS 15.114 Disclosure IFRS 15.114 Disclosure IFRS 8.32 Disclosure, IFRS 8.32 Disclosure IFRS 15.889 a Example, IFRS 8.32 Disclosure IFRS 15.889 b Example , IFRS 8.33 Disclosure IFRS 15.889 b Example , IFRS 8.34 Disclosure IFRS 15.889 b Example , IFRS 8.35 Disclosure IFRS 15.889 b Example , IFRS 8.36 Disclosure IFRS 15.889 b Example , IFRS 8.36 DISCLOSURE , IFRS 15.889 b Example , IFRS 15.889 c Example		
Total receivables from contracts with customers Revenue from contracts with customers Impairment loss on receivables or contract assets arising from contracts with customers Disclosure of disaggregation of revenue from contracts with customers [text block] Disclosure of disaggregation of revenue from contracts with customers [abstract] Disclosure of disaggregation of revenue from contracts with customers [table] Products and services [axis] Products and services [member]  Geographical areas [axis]  Geographical areas [member]  Markets of customers [axis]  Markets of customers [member]	X duration, credit X duration, debit text block table axis member [default] axis member [default] axis	IFRS 15.116 a Disclosure IFRS 15.105 Disclosure IFRS 15.113 b Disclosure IFRS 15.114 Disclosure IFRS 15.113 b Disclosure IFRS 15.114 Disclosure IFRS 15.114 Disclosure IFRS 15.114 Disclosure IFRS 8.32 Disclosure. IFRS 15.889 a Example IFRS 8.32 Disclosure IFRS 15.889 a Example IFRS 8.33 Disclosure IFRS 15.889 b Example IFRS 8.33 Disclosure IFRS 15.889 b Example IFRS 8.33 Disclosure IFRS 15.889 b Example IFRS 8.34 Example IFRS 15.889 b Example IFRS 15.889 a Example IFRS 15.889 b Example IFRS 15.889 b Example IFRS 15.889 b Example IFRS 15.889 b Example IFRS 15.889 c Example IFRS 15.889 c Example		
Total receivables from contracts with customers Revenue from contracts with customers Impairment loss on receivables or contract assets arising from contracts with customers Disclosure of disaggregation of revenue from contracts with customers [text block] Disclosure of disaggregation of revenue from contracts with customers [abstract] Disclosure of disaggregation of revenue from contracts with customers [table] Products and services [axis] Products and services [member]  Geographical areas [axis]  Geographical areas [member]  Markets of customers [axis]  Markets of customers [member]  Types of customers [axis]	X duration, credit X duration, debit text block table axis member [default] axis member [default] axis member [default] axis	IFRS 15.116 a Disclosure IFRS 15.105 Disclosure IFRS 15.1113 a Disclosure IFRS 15.114 Disclosure IFRS 15.1113 D Disclosure IFRS 15.114 Disclosure IFRS 15.114 Disclosure IFRS 15.114 Disclosure IFRS 8.32 Disclosure. IFRS 15.889 a Example IFRS 8.32 Disclosure IFRS 15.889 a Example IFRS 8.32 Disclosure IAS 19.138 a Example IFRS 8.33 Disclosure IFRS 15.889 b Example IFRS 8.33 Disclosure IFRS 15.889 b Example IFRS 8.34 Disclosure IFRS 15.889 b Example IFRS 8.35 Disclosure IFRS 15.889 b Example IFRS 8.36 Disclosure IFRS 15.889 b Example IFRS 15.889 c Example IFRS 15.889 c Example IFRS 15.889 c Example IFRS 15.889 c Example		
Total receivables from contracts with customers Revenue from contracts with customers Impairment loss on receivables or contract assets arising from contracts with customers Disclosure of disaggregation of revenue from contracts with customers [text block] Disclosure of disaggregation of revenue from contracts with customers [abstract] Disclosure of disaggregation of revenue from contracts with customers [table] Products and services [axis] Products and services [member]  Geographical areas [axis]  Geographical areas [member]  Markets of customers [axis]  Markets of customers [member]  Types of customers [member]	X duration, credit X duration, debit text block table axis member [default]	IFRS 15.116 a Disclosure   IFRS 15.105 Disclosure   IFRS 15.113 b Disclosure   IFRS 15.113 b Disclosure   IFRS 15.114 Disclosure   IFRS 15.1889 a Example   IFRS 8.32 Disclosure   IFRS 15.889 a Example   IFRS 8.32 Disclosure   IFRS 15.889 b Example   IFRS 8.32 Disclosure   IFRS 15.1889 b Example   IFRS 15.1889 b Example   IFRS 15.1889 b Example   IFRS 15.1889 c Exampl		
Total receivables from contracts with customers Revenue from contracts with customers Impairment loss on receivables or contract assets arising from contracts with customers Disclosure of disaggregation of revenue from contracts with customers [lext block] Disclosure of disaggregation of revenue from contracts with customers [abstract] Disclosure of disaggregation of revenue from contracts with customers [table] Products and services [axis] Products and services [member]  Geographical areas [axis]  Geographical areas [member]  Markets of customers [axis]  Markets of customers [member]  Types of customers [member]  Government customers [member]  Government customers [member]	X duration, credit X duration, debit text block table axis member [default] axis member [default] axis member [default] axis member [default] member [default] member	IFRS 15.116 a Disclosure IFRS 15.105 Disclosure IFRS 15.113 a Disclosure IFRS 15.114 Disclosure IFRS 15.113 b Disclosure IFRS 15.114 Disclosure IFRS 15.114 Disclosure IFRS 15.114 Disclosure IFRS 8.32 Disclosure, IFRS 15.B89 a Example IFRS 15.B89 a Example, IFRS 8.32 Disclosure IFRS 15.B89 a Example, IFRS 8.32 Disclosure IFRS 15.B89 b Example, IFRS 8.33 Disclosure, IFRS 15.B89 b Example, IFRS 13.38 a Example, IFRS 15.B89 c Example		
Total receivables from contracts with customers Revenue from contracts with customers Impairment loss on receivables or contract assets arising from contracts with customers Disclosure of disaggregation of revenue from contracts with customers [text block] Disclosure of disaggregation of revenue from contracts with customers [abstract] Disclosure of disaggregation of revenue from contracts with customers [table] Products and services [axis] Products and services [member]  Geographical areas [axis]  Geographical areas [member]  Markets of customers [axis]  Markets of customers [member]  Types of customers [member]  Government customers [member]  Non-government customers [member]	X duration, credit X duration, debit text block table axis member [default] axis member [default] axis member [default] member [default] member member	IFRS 15.116 a Disclosure IFRS 15.105 Disclosure IFRS 15.113 a Disclosure IFRS 15.114 Disclosure IFRS 15.113 b Disclosure IFRS 15.113 b Disclosure IFRS 15.114 Disclosure IFRS 15.115 Di		
Total receivables from contracts with customers Revenue from contracts with customers Impairment loss on receivables or contract assets arising from contracts with customers Disclosure of disaggregation of revenue from contracts with customers [lext block] Disclosure of disaggregation of revenue from contracts with customers [abstract] Disclosure of disaggregation of revenue from contracts with customers [table] Products and services [axis] Products and services [member]  Geographical areas [axis]  Geographical areas [member]  Markets of customers [axis]  Markets of customers [member]  Types of customers [member]  Government customers [member]  Government customers [member]	X duration, credit X duration, debit text block table axis member [default] axis member [default] axis member [default] axis member [default] member [default] member	IFRS 15.116 a Disclosure IFRS 15.105 Disclosure IFRS 15.113 a Disclosure IFRS 15.114 Disclosure IFRS 15.113 b Disclosure IFRS 15.114 Disclosure IFRS 15.114 Disclosure IFRS 15.114 Disclosure IFRS 8.32 Disclosure, IFRS 15.B89 a Example IFRS 15.B89 a Example, IFRS 8.32 Disclosure IFRS 15.B89 a Example, IFRS 8.32 Disclosure IFRS 15.B89 b Example, IFRS 8.33 Disclosure, IFRS 15.B89 b Example, IFRS 13.38 a Example, IFRS 15.B89 c Example		
Total receivables from contracts with customers Revenue from contracts with customers Impairment loss on receivables or contract assets arising from contracts with customers Disclosure of disaggregation of revenue from contracts with customers [text block] Disclosure of disaggregation of revenue from contracts with customers [abstract] Disclosure of disaggregation of revenue from contracts with customers [table] Products and services [axis] Products and services [member]  Geographical areas [axis]  Geographical areas [member]  Markets of customers [axis]  Markets of customers [member]  Types of customers [member]  Government customers [member]  Types of contracts [axis]  Types of contracts [member]  Types of contracts [member]  Types of contracts [member]	X duration, credit X duration, debit text block table axis member (default) axis member (default) axis member (default) member (default) member axis member axis member member member member	IFRS 15.116 a Disclosure   IFRS 15.105 Disclosure   IFRS 15.113 a Disclosure   IFRS 15.114 Disclosure   IFRS 15.115 B89 a Example   IFRS 15.889 a Example   IFRS 8.32 Disclosure   IFRS 15.889 b Example   IFRS 8.32 Disclosure   IFRS 15.889 b Example   IFRS 15.889 b Example   IFRS 15.889 b Example   IFRS 15.889 c Example   IFRS 15.889 d Example   IFRS 15.		
Total receivables from contracts with customers Revenue from contracts with customers Impairment loss on receivables or contract assets arising from contracts with customers Disclosure of disaggregation of revenue from contracts with customers [text block] Disclosure of disaggregation of revenue from contracts with customers [abstract] Disclosure of disaggregation of revenue from contracts with customers [table] Products and services [axis] Products and services [member]  Geographical areas [axis]  Geographical areas [member]  Markets of customers [axis]  Markets of customers [member]  Types of customers [member]  Government customers [member]  Types of contracts [member]  Types of contracts [axis]  Types of contracts [member]	X duration, credit X duration, debit text block table axis member [default] axis member [default] axis member [default] axis member [default] axis member axis member axis member foldefault] member member member member default]	IFRS 15.116 a Disclosure   IFRS 15.105 Disclosure   IFRS 15.113 b Disclosure   IFRS 15.113 b Disclosure   IFRS 15.114 Disclosure   IFRS 15.113 b Disclosure   IFRS 15.114 Disclosure   IFRS 15.1589 a Example   IFRS 15.889 a Example   IFRS 15.889 a Example   IFRS 15.889 b Example   IFRS 15.889 c Example   IFRS 15.889 d Example   IFRS 15		
Total receivables from contracts with customers Revenue from contracts with customers Impairment loss on receivables or contract assets arising from contracts with customers Disclosure of disaggregation of revenue from contracts with customers [text block] Disclosure of disaggregation of revenue from contracts with customers [abstract] Disclosure of disaggregation of revenue from contracts with customers [table] Products and services [axis] Products and services [member]  Geographical areas [axis]  Geographical areas [member]  Markets of customers [axis]  Markets of customers [member]  Types of customers [member]  Government customers [member]  Types of contracts [member]  Types of contracts [member]  Types of contracts [member]	X duration, credit X duration, debit text block table axis member [default] member member axis	IFRS 15.116 a Disclosure   IFRS 15.105 Disclosure   IFRS 15.113 b Disclosure   IFRS 15.113 b Disclosure   IFRS 15.114 Disclosure   IFRS 15.1889 a Example   IFRS 8.32 Disclosure   IFRS 15.889 a Example   IFRS 8.32 Disclosure   IFRS 15.889 b Example   IFRS 8.33 Disclosure   IFRS 15.889 b Example   IFRS 8.33 Disclosure   IFRS 15.889 b Example   IFRS 15.889 b Example   IFRS 15.889 b Example   IFRS 15.889 c Example   IFRS 15.889 d		
Total receivables from contracts with customers Revenue from contracts with customers Impairment loss on receivables or contract assets arising from contracts with customers Disclosure of disaggregation of revenue from contracts with customers [text block] Disclosure of disaggregation of revenue from contracts with customers [abstract] Disclosure of disaggregation of revenue from contracts with customers [table] Products and services [axis] Products and services [member]  Geographical areas [axis]  Geographical areas [member]  Markets of customers [axis]  Markets of customers [member]  Types of customers [member]  Government customers [member]  Types of contracts [member]  Types of contracts [axis]  Types of contracts [member]	X duration, credit X duration, debit text block table axis member [default] axis member [default] axis member [default] axis member [default] axis member axis member axis member foldefault] member member member member default]	IFRS 15.116 a Disclosure   IFRS 15.105 Disclosure   IFRS 15.113 b Disclosure   IFRS 15.113 b Disclosure   IFRS 15.113 b Disclosure   IFRS 15.114 Disclosure   IFRS 15.1589 a Example   IFRS 15.889 a Example   IFRS 15.889 a Example   IFRS 15.889 b Example   IFRS 15.889 c Example   IFRS 15.889 d Example   IFRS 15		
Total receivables from contracts with customers Revenue from contracts with customers Impairment loss on receivables or contract assets arising from contracts with customers Disclosure of disaggregation of revenue from contracts with customers [lext block] Disclosure of disaggregation of revenue from contracts with customers [abstract] Disclosure of disaggregation of revenue from contracts with customers [abstract] Products and services [axis]  Products and services [member]  Geographical areas [axis]  Geographical areas [member]  Markets of customers [axis]  Markets of customers [member]  Types of customers [member]  Government customers [member]  Types of contracts [member]  Types of contracts [member]  Types of contracts [axis]  Types of contracts [member]  Types of contracts [member]  Types of contracts [member]  Types of contracts [member]	X duration, credit X duration, debit text block table axis member [default] member [default] member member member axis	IFRS 15.116 a Disclosure IFRS 15.105 Disclosure IFRS 15.113 a Disclosure IFRS 15.114 Disclosure IFRS 15.113 b Disclosure IFRS 15.114 Disclosure IFRS 15.114 Disclosure IFRS 15.114 Disclosure IFRS 15.114 Disclosure IFRS 8.32 Disclosure, IFRS 15.B89 a Example IFRS 15.B89 a Example, IFRS 8.32 Disclosure IFRS 15.B89 a Example, IFRS 8.32 Disclosure IFRS 15.B89 b Example, IFRS 8.33 Disclosure, IFRS 15.B89 b Example, IFRS 8.33 Disclosure, IFRS 15.B89 b Example, IFRS 15.B89 a Example IFRS 15.B89 b Example, IFRS 19.138 a Example, IFRS 15.B89 b Example IFRS 15.B89 c Example IFRS 15.B89 d Example		

			Additional AU Reference	
Label	Type	IFRS 15.B89 e Example	to IFRS elements	AU Reference
Long-term contracts [member] Timing of transfer of goods or services [axis]	member axis	IFRS 15.B89 e <sub>Example</sub> IFRS 15.B89 f <sub>Example</sub>		
Timing of transfer of goods or services [member]	member [default]	IFRS 15.B89 f Example		
Goods or services transferred at point in time [member]	member	IFRS 15.B89 f Example		
Goods or services transferred over time [member]	member	IFRS 15.B89 f Example		
Sales channels [axis]	axis member	IFRS 15.B89 g Example		
Sales channels [member]	[default]	IFRS 15.B89 g Example		
Goods sold directly to consumers [member] Goods sold through intermediaries [member]	member member	IFRS 15.B89 g <sub>Example</sub> IFRS 15.B89 g <sub>Example</sub>		
		IFRS 15.115 Disclosure, IAS 19.138 d Example,		
Segments [axis]	axis	IFRS 8.23 <sub>Disclosure</sub> , IAS 36.130 d (ii) <sub>Disclosure</sub> , Effective 2023-01-		
		01 IFRS 17.96 C Example		
		IAS 19.138 d <sub>Example</sub> , IFRS 15.115 <sub>Disclosure</sub> ,		
Segments [member]	member [default]	IAS 36.130 d (ii) Disclosure, IFRS 8.28 Disclosure, Effective 2023-01-		
		01 IFRS 17.96 c Example		
		IFRS 15.115 Disclosure, IFRS 8.23 Disclosure,		
Reportable segments [member]	member	IAS 19.138 d <sub>Example</sub> , Effective 2023-01- 01 IFRS 17.96 c <sub>Example</sub>		
All other segments [member]	member	IFRS 15.115 Disclosure, IFRS 8.16 Disclosure		
Disclosure of disaggregation of revenue from contracts with customers [line items]  Revenue from contracts with customers	line items X duration, credit	IFRS 15.113 a Disclosure, IFRS 15.114 Disclosure		
Information about relationship between disclosure of disaggregated revenue from contracts with customers and	text block	IFRS 15.115 pisclosure		
revenue information for reportable segments [text block]  Contract assets at beginning of period	X instant, debit	IFRS 15.105 Disclosure, IFRS 15.116 a Disclosure		
Contract assets at end of period	X instant, debit	IFRS 15.105 Disclosure, IFRS 15.116 a Disclosure		
Contract liabilities at beginning of period	X instant, credit	IFRS 15.105 <sub>Disclosure</sub> , IFRS 15.116 a <sub>Disclosure</sub> IFRS 15.105 <sub>Disclosure</sub> , IFRS 15.116 a <sub>Disclosure</sub>		
Contract liabilities at end of period  Receivables from contracts with customers at beginning of period	X instant, credit X instant, debit	IFRS 15.105 Disclosure, IFRS 15.116 a Disclosure IFRS 15.116 a Disclosure, IFRS 15.105 Disclosure		
Receivables from contracts with customers at end of period	X instant, debit	IFRS 15.116 a Disclosure, IFRS 15.105 Disclosure		
Revenue that was included in contract liability balance at beginning of period  Revenue from performance obligations satisfied or partially satisfied in previous periods	X duration, credit X duration, credit	IFRS 15.116 b Disclosure IFRS 15.116 c Disclosure		
Explanation of how timing of satisfaction of performance obligations relates to typical timing of payment	text	IFRS 15.110 C Disclosure IFRS 15.117 Disclosure		
Explanation of effect that timing of satisfaction of performance obligations and typical timing of payment have on	text block	IFRS 15.117 Disclosure		
contract assets and contract liabilities [text block]  Explanation of significant changes in contract assets and contract liabilities [text block]	text block	IFRS 15.118 Disclosure		
Increase through business combinations, contract assets	X <sub>duration, debit</sub>	IFRS 15.118 a Example		
Increase (decrease) through cumulative catch-up adjustments to revenue, contract assets  Increase (decrease) through cumulative catch-up adjustments to revenue arising from change in measure	X duration, debit	IFRS 15.118 b Example IFRS 15.118 b Example		
of progress, contract assets	A duration, debit	. , .		
Increase (decrease) through cumulative catch-up adjustments to revenue arising from change in estimate of transaction price, contract assets	X <sub>duration, debit</sub>	IFRS 15.118 b <sub>Example</sub>		
Increase (decrease) through cumulative catch-up adjustments to revenue arising from contract modification, contract assets	X duration, debit	IFRS 15.118 b Example		
Decrease through impairment, contract assets	X <sub>duration, credit</sub>	IFRS 15.118 c Example		
Decrease through right to consideration becoming unconditional, contract assets	X duration, credit	IFRS 15.118 d <sub>Example</sub> IFRS 15.118 a <sub>Example</sub>		
Increase through business combinations, contract liabilities Increase (decrease) through cumulative catch-up adjustments to revenue, contract liabilities	X duration, credit	IFRS 15.118 a Example		
Increase (decrease) through cumulative catch-up adjustments to revenue arising from change in measure		IFRS 15.118 b Example		
of progress, contract liabilities Increase (decrease) through cumulative catch-up adjustments to revenue arising from change in estimate				
of transaction price, contract liabilities Increase (decrease) through cumulative catch-up adjustments to revenue arising from contract	X <sub>duration, credit</sub>	IFRS 15.118 b <sub>Example</sub>		
modification, contract liabilities	X duration, credit	IFRS 15.118 b <sub>Example</sub>		
Decrease through performance obligation being satisfied, contract liabilities	X duration, debit	IFRS 15.118 e <sub>Example</sub> IFRS 15.119 <sub>Disclosure</sub>		
Disclosure of performance obligations [text block]  Disclosure of performance obligations [abstract]	text block	IFNO 13.119 Disclosure		
Disclosure of performance obligations [table]	table	IFRS 15.119 Disclosure		
Performance obligations [axis]	axis member	IFRS 15.119 Disclosure		
Performance obligations [member]	[default]	IFRS 15.119 Disclosure		
Performance obligations satisfied over time [member]  Performance obligations satisfied at point in time [member]	member member	IFRS 15.124 Disclosure IFRS 15.125 Disclosure		
Disclosure of performance obligations [line items]	line items			
Description of when entity typically satisfies performance obligations  Description of significant payment terms in contracts with customers	text	IFRS 15.119 a Disclosure IFRS 15.119 b Disclosure		
Description of nature of goods or services that entity has promised to transfer	text	IFRS 15.119 c Disclosure		
Description of performance obligations to arrange for another party to transfer goods or services	text	IFRS 15.119 c <sub>Disclosure</sub>		
Description of obligations for returns, refunds and other similar obligations  Description of types of warranties and related obligations	text	IFRS 15.119 © Disclosure		
Description of methods used to recognise revenue from contracts with customers	text	IFRS 15.124 a Disclosure		
Explanation of why methods used to recognise revenue provide faithful depiction of transfer of goods or services	text	IFRS 15.124 b Disclosure		
Description of significant judgements made in evaluating when customer obtains control of promised goods or services	text	IFRS 15.125 Disclosure		
Transaction price allocated to remaining performance obligations	X instant, credit	IFRS 15.120 a <sub>Disclosure</sub>		
Explanation of when entity expects to recognise transaction price allocated to remaining performance obligations	text			
as revenue	lext	IFRS 15.120 b (ii) Disclosure		
as revenue  Disclosure of transaction price allocated to remaining performance obligations [text block]	text block	IFRS 15.120 b (ii) Disclosure IFRS 15.120 b (i) Disclosure		
Disclosure of transaction price allocated to remaining performance obligations [text block]  Disclosure of transaction price allocated to remaining performance obligations [abstract]	text block	IFRS 15.120 b (i) Disclosure		
Disclosure of transaction price allocated to remaining performance obligations [text block]		IFRS 15.120 b (i) Disclosure IFRS 15.120 b (i) Disclosure		
Disclosure of transaction price allocated to remaining performance obligations [text block] Disclosure of transaction price allocated to remaining performance obligations [abstract]	text block	IFRS 15.120 b (i) Disclosure  IFRS 15.120 b (i) Disclosure  IFRS 16.97 Disclosure, IFRS 15.120 b (i) Disclosurer  IFRS 7.811 Example, IFRS 7.42E o Disclosure		
Disclosure of transaction price allocated to remaining performance obligations [text block] Disclosure of transaction price allocated to remaining performance obligations [abstract]	text block	IFRS 15.120 b (i) Disclosure  IFRS 15.120 b (i) Disclosure  IFRS 16.97 Disclosure, IFRS 15.120 b (i) Disclosure- IFRS 7.811 Example, IFRS 7.42E e Disclosure- IAS 1.61 Disclosure-		
Disclosure of transaction price allocated to remaining performance obligations [text block]  Disclosure of transaction price allocated to remaining performance obligations [abstract]	text block	IFRS 15.120 b (i) Disclosure  IFRS 15.120 b (i) Disclosure  IFRS 16.97 Disclosure. IFRS 15.120 b (i) Disclosure:  IFRS 7.811 Example. IFRS 7.42E e Disclosure  IAS 1.61 Disclosure. IFRS 7.23B a Disclosure. Effective  2.023-01-01 IFRS 17.109A Disclosure. Effective		
Disclosure of transaction price allocated to remaining performance obligations [text block] Disclosure of transaction price allocated to remaining performance obligations [abstract] Disclosure of transaction price allocated to remaining performance obligations [table]	text block table	IFRS 15.120 b (i) Disclosure  IFRS 15.120 b (i) Disclosure  IFRS 16.97 Disclosure, IFRS 15.120 b (i) Disclosure,  IFRS 7.811 Example, IFRS 7.42E e Disclosure,  IAS 1.61 Disclosure,  IFRS 16.94 Disclosure, IFRS 7.23B a Disclosure, Effective 2023-01-01 IFRS 17.109A Disclosure, Effective 2023-01-		
Disclosure of transaction price allocated to remaining performance obligations [text block] Disclosure of transaction price allocated to remaining performance obligations [abstract] Disclosure of transaction price allocated to remaining performance obligations [table]	text block table	IFRS 15.120 b (i) Disclosure  IFRS 15.120 b (i) Disclosure  IFRS 16.97 Disclosure. IFRS 15.120 b (i) Disclosure:  IFRS 7.811 Example, IFRS 7.42E e Disclosure:  IFRS 16.94 Disclosure. IFRS 7.23B a Disclosure. Effective  2023-01-01 IFRS 17.109A Disclosure. Effective  2023-01-01 IFRS 17.132 b Disclosure. IAS 19.147 c Example. Effective  2023-01-01 IFRS 17.132 b Disclosure. IAS 19.147 c Example. Effective		
Disclosure of transaction price allocated to remaining performance obligations [text block] Disclosure of transaction price allocated to remaining performance obligations [abstract] Disclosure of transaction price allocated to remaining performance obligations [table]	text block table	IFRS 15.120 b (i) Disclosure  IFRS 15.120 b (i) Disclosure  IFRS 16.97 Disclosure IFRS 15.120 b (i) Disclosure  IFRS 7.811 Example, IFRS 7.42E e Disclosure  IFRS 16.94 Disclosure, IFRS 7.23B a Disclosure, Effective  2023-01-01 IFRS 17.109A Disclosure Effective  2023-01-01 IFRS 17.17.109 Disclosure, Effective  2023-01-01 IFRS 17.120 Disclosure, Effective  2023-01-01 IFRS 17.120 Disclosure, Effective		
Disclosure of transaction price allocated to remaining performance obligations [text block] Disclosure of transaction price allocated to remaining performance obligations [abstract] Disclosure of transaction price allocated to remaining performance obligations [table]	text block table	IFRS 15.120 b (i) Disclosure  IFRS 15.120 b (i) Disclosure  IFRS 16.97 Disclosure, IFRS 15.120 b (i) Disclosure;  IFRS 7.811 Example, IFRS 7.42E e Disclosure;  IFRS 16.94 Disclosure, IFRS 7.23B a Disclosure, Effective 2023-01-01 IFRS 17.109A Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, ISS 19.147 c Example, Effective 2023-01-01 IFRS 17.120 Disclosure, Effective 2023-01-01 IFRS 17.120 Disclosure, Effective 2023-01-01 IFRS 17.120 Disclosure, Effective 2023-01-01 IFRS 17.120 Disclosure		
Disclosure of transaction price allocated to remaining performance obligations [text block] Disclosure of transaction price allocated to remaining performance obligations [abstract] Disclosure of transaction price allocated to remaining performance obligations [table]	text block table	IFRS 15.120 b (i) Disclosure  IFRS 15.120 b (i) Disclosure  IFRS 16.97 Disclosure. IFRS 15.120 b (i) Disclosure:  IFRS 7.811 Example, IFRS 7.42E e Disclosure:  IFRS 7.816 Disclosure. IFRS 7.23B a Disclosure. Effective  2023-01-01 IFRS 17.109 A Disclosure. Effective  2023-01-01 IFRS 17.109 Disclosure  IFRS 15.120 b (i) Disclosure. IFRS 16.94 Disclosure. IFRS 7.811  1 Example. IFRS 7.23B a Disclosure. IAS 1.61 Disclosure.		
Disclosure of transaction price allocated to remaining performance obligations [text block] Disclosure of transaction price allocated to remaining performance obligations [abstract] Disclosure of transaction price allocated to remaining performance obligations [table]	text block table axis	IFRS 15.120 b (i) Disclosure  IFRS 15.120 b (i) Disclosure  IFRS 16.97 Disclosure, IFRS 15.120 b (i) Disclosure  IFRS 7.811 Example, IFRS 7.42E e Disclosure,  IAS 1.61 Disclosure, IFRS 7.42E e Disclosure,  IAS 1.61 Disclosure, IFRS 7.23B a Disclosure, Effective  2023-01-01 IFRS 17.109A Disclosure, Effective  2023-01-01 IFRS 17.109 Disclosure, Effective  1FRS 15.120 b (i) Disclosure,  IFRS 16.97 Disclosure, IFRS 16.94 Disclosure,  IFRS 7.811  1 Example, IFRS 7.23B a Disclosure, IAS 1.61 Disclosure,		
Disclosure of transaction price allocated to remaining performance obligations [text block] Disclosure of transaction price allocated to remaining performance obligations [abstract] Disclosure of transaction price allocated to remaining performance obligations [table]  Maturity [axis]	text block table axis	IFRS 15.120 b (i) Disclosure  IFRS 15.120 b (i) Disclosure  IFRS 16.97 Disclosure. IFRS 15.120 b (i) Disclosure:  IFRS 7.811 Example. IFRS 7.42E e Disclosure:  IFRS 7.816 Disclosure. IFRS 7.23B a Disclosure. Effective  2023-01-01 IFRS 17.109 A Disclosure. Effective  2023-01-01 IFRS 17.109 Disclosure. Effective  2023-01-01 IFRS 17.109 Disclosure. Effective  2023-01-01 IFRS 17.109 Disclosure. Effective  2023-01-01 IFRS 17.20 Disclosure. IFRS 7.801  IFRS 16.97 Disclosure. IFRS 16.94 Disclosure. IFRS 7.811  1 Example. IFRS 7.23B a Disclosure. IFRS 7.811  1 Example. IFRS 7.23B a Disclosure. IFRS 7.811  1 IFRS 17.109 Disclosure. IFRS 1.914 To Example. IFRS 7.811  1 IFRS 17.109 Disclosure. IFRS 1.914 To Example. IFRS 7.811  1 IFRS 17.109 Disclosure. IFRS 1.914 To Example. IFRS 7.911  1 IFRS 17.109 Disclosure. IFRS 19.147 C Example. Effective 2023-01-01 IFRS 17.109 Disclosure. IFRS 19.147 C Example. Effective 2023-01-01 IFRS 17.109 Disclosure. IAS 1.9147 C Example. Effective 2023-01-01 IFRS 17.109 Disclosure. IAS 1.9147 C Example. Effective 2023-01-01 IFRS 17.109 Disclosure. IAS 1.9147 C Example. Effective 2023-01-01 IFRS 17.109 Disclosure. IAS 1.9147 C Example. Effective 2023-01-01 IFRS 17.109 Disclosure. IAS 1.9147 C Example. Effective 2023-01-01 IFRS 17.109 Disclosure. IAS 1.9147 C Example. Effective 2023-01-01 IFRS 17.109 Disclosure. IAS 1.9147 C Example. Effective 2023-01-01 IFRS 17.109 Disclosure. IAS 1.9147 C Example. Effective 2023-01-01 IFRS 17.109 Disclosure. IAS 1.9147 C Example. Effective 2023-01-01 IFRS 17.109 Disclosure. IAS 1.9147 C Example. Effective 2023-01-01 IFRS 17.109 Disclosure.		
Disclosure of transaction price allocated to remaining performance obligations [text block] Disclosure of transaction price allocated to remaining performance obligations [abstract] Disclosure of transaction price allocated to remaining performance obligations [table]  Maturity [axis]	text block table axis	IFRS 15.120 b (i) Disclosure  IFRS 15.120 b (i) Disclosure  IFRS 16.97 Disclosure, IFRS 15.120 b (i) Disclosure  IFRS 16.97 Disclosure, IFRS 7.42E e Disclosure, IFRS 16.91 Disclosure, IFRS 7.42E e Disclosure, Effective  IFRS 16.94 Disclosure, IFRS 7.23B a Disclosure, Effective  2023-01-01 IFRS 17.109A Disclosure, Effective  2023-01-01 IFRS 17.109 Disclosure, Effective  2023-01-01 IFRS 17.109 Disclosure, Effective  2023-01-01 IFRS 17.109 Disclosure, IFRS 17.109 Disclosure, Effective  1FRS 15.120 b (i) Disclosure, IFRS 15.15 Disclosure, IFRS 1.6.10 Disclosure, IFRS 7.23B a Disclosure, IAS 1.6.10 Disclosure, IFRS 7.23B a Disclosure, IAS 1.6.10 Disclosure, IFRS 17.109A Disclosure, IAS 19.147 C Example, Effective  2023-01-01 IFRS 17.120 Disclosure, IEFfective 2023-01-  01 IFRS 17.132 b Disclosure, IEFfective 2023-01-  01 IFRS 17.132 b Disclosure, IEFfective Effective		
Disclosure of transaction price allocated to remaining performance obligations [text block] Disclosure of transaction price allocated to remaining performance obligations [abstract] Disclosure of transaction price allocated to remaining performance obligations [table]  Maturity [axis]  Aggregated time bands [member]	text block table axis  member [default]	IFRS 15.120 b (i) Disclosure  IFRS 15.120 b (i) Disclosure  IFRS 16.97 Disclosure. IFRS 15.120 b (i) Disclosure:  IFRS 7.811 Example. IFRS 7.42E e Disclosure:  IFRS 7.816 Disclosure. IFRS 7.23B a Disclosure. Effective  2023-01-01 IFRS 17.109 A Disclosure. Effective  2023-01-01 IFRS 17.109 Disclosure. Effective  2023-01-01 IFRS 17.109 Disclosure. Effective  2023-01-01 IFRS 17.109 Disclosure. Effective  2023-01-01 IFRS 17.20 Disclosure. IFRS 7.801  IFRS 16.97 Disclosure. IFRS 16.94 Disclosure. IFRS 7.811  1 Example. IFRS 7.23B a Disclosure. IFRS 7.811  1 Example. IFRS 7.23B a Disclosure. IFRS 7.811  1 IFRS 17.109 Disclosure. IFRS 1.914 To Example. IFRS 7.811  1 IFRS 17.109 Disclosure. IFRS 1.914 To Example. IFRS 7.811  1 IFRS 17.109 Disclosure. IFRS 1.914 To Example. IFRS 7.911  1 IFRS 17.109 Disclosure. IFRS 19.147 C Example. Effective 2023-01-01 IFRS 17.109 Disclosure. IFRS 19.147 C Example. Effective 2023-01-01 IFRS 17.109 Disclosure. IAS 1.9147 C Example. Effective 2023-01-01 IFRS 17.109 Disclosure. IAS 1.9147 C Example. Effective 2023-01-01 IFRS 17.109 Disclosure. IAS 1.9147 C Example. Effective 2023-01-01 IFRS 17.109 Disclosure. IAS 1.9147 C Example. Effective 2023-01-01 IFRS 17.109 Disclosure. IAS 1.9147 C Example. Effective 2023-01-01 IFRS 17.109 Disclosure. IAS 1.9147 C Example. Effective 2023-01-01 IFRS 17.109 Disclosure. IAS 1.9147 C Example. Effective 2023-01-01 IFRS 17.109 Disclosure. IAS 1.9147 C Example. Effective 2023-01-01 IFRS 17.109 Disclosure. IAS 1.9147 C Example. Effective 2023-01-01 IFRS 17.109 Disclosure. IAS 1.9147 C Example. Effective 2023-01-01 IFRS 17.109 Disclosure.		
Disclosure of transaction price allocated to remaining performance obligations [text block] Disclosure of transaction price allocated to remaining performance obligations [abstract] Disclosure of transaction price allocated to remaining performance obligations [table]  Maturity [axis]  Aggregated time bands [member]  Disclosure of transaction price allocated to remaining performance obligations [line items] Transaction price allocated to remaining performance obligations [line items]	text block table axis	IFRS 15.120 b (i) Disclosure  IFRS 15.120 b (i) Disclosure  IFRS 16.97 Disclosure, IFRS 15.120 b (i) Disclosure  IFRS 16.97 Disclosure, IFRS 7.42E e Disclosure, IFRS 16.91 Disclosure, IFRS 7.42E e Disclosure, Effective  IFRS 16.94 Disclosure, IFRS 7.23B a Disclosure, Effective  2023-01-01 IFRS 17.109A Disclosure, Effective  2023-01-01 IFRS 17.109 Disclosure, Effective  2023-01-01 IFRS 17.109 Disclosure, Effective  2023-01-01 IFRS 17.109 Disclosure, IFRS 17.109 Disclosure, Effective  1FRS 15.120 b (i) Disclosure, IFRS 15.15 Disclosure, IFRS 1.6.10 Disclosure, IFRS 7.23B a Disclosure, IAS 1.6.10 Disclosure, IFRS 7.23B a Disclosure, IAS 1.6.10 Disclosure, IFRS 17.109A Disclosure, IAS 19.147 C Example, Effective  2023-01-01 IFRS 17.120 Disclosure, IEFfective 2023-01-  01 IFRS 17.132 b Disclosure, IEFfective 2023-01-  01 IFRS 17.132 b Disclosure, IEFfective Effective		
Disclosure of transaction price allocated to remaining performance obligations [text block] Disclosure of transaction price allocated to remaining performance obligations [abstract] Disclosure of transaction price allocated to remaining performance obligations [table]  Maturity [axis]  Aggregated time bands [member]  Disclosure of transaction price allocated to remaining performance obligations [line items]  Transaction price allocated to remaining performance obligations Explanation of whether practical expedient is applied for disclosure of transaction price allocated to remaining	text block table axis  member [default]	IFRS 15.120 b (i) Disclosure  IFRS 15.120 b (i) Disclosure  IFRS 16.97 Disclosure. IFRS 15.120 b (i) Disclosure.  IFRS 7.811 Example. IFRS 7.42E e Disclosure.  IFRS 7.816 Disclosure. IFRS 7.42E e Disclosure.  IFRS 16.94 Disclosure. IFRS 7.23B a Disclosure. Effective 2023-01-01 IFRS 17.109A Disclosure. Effective 2023-01-01 IFRS 17.109D Disclosure.  IFRS 15.10 b (i) Disclosure.  IFRS 15.120 b (i) Disclosure.  IFRS 15.120 b (ii) Disclosure.  IFRS 15.120 b (iii) Disclosure.  IFRS 16.97 Disclosure.  IFRS 16.97 Disclosure.  IFRS 16.91 Disclosure.  IFRS 17.32 b Disclosure.  IFRS 17.32 b Disclosure.  IFRS 17.132 b Disclosure.  IFR		
Disclosure of transaction price allocated to remaining performance obligations [text block] Disclosure of transaction price allocated to remaining performance obligations [abstract] Disclosure of transaction price allocated to remaining performance obligations [table]  Maturity [axis]  Aggregated time bands [member]  Disclosure of transaction price allocated to remaining performance obligations [line items] Transaction price allocated to remaining performance obligations Explanation of whether practical expedient is applied for disclosure of transaction price allocated to remaining performance obligations Explanation of whether practical expedient is applied for disclosure of transaction price allocated to remaining performance obligations Explanation of whether any consideration from contracts with customers is not included in disclosure of	text block table  axis  member [default]  line items X instant, credit	IFRS 15.120 b (i) Disclosure  IFRS 15.120 b (i) Disclosure  IFRS 16.97 Disclosure, IFRS 15.120 b (i) Disclosure, IFRS 7.811 Example, IFRS 7.42E e Disclosure, IFRS 7.816 Disclosure, IFRS 7.42E e Disclosure, IFRS 16.10 Disclosure, IFRS 7.23B a Disclosure, Effective 2023-01-01 IFRS 17.109A Disclosure, Effective 2023-01-01 IFRS 17.109 Disclosure, Effective 2023-01-01 IFRS 17.120 Disclosure, Effective 2023-01-01 IFRS 17.120 Disclosure, IFRS 15.120 b (i) Disclosure, IFRS 15.120 Disclosure, IFRS 16.97 Disclosure, IFRS 16.97 Disclosure, IFRS 16.98 Disclosure, IFRS 7.835 Example, Effective 2023-01-01 IFRS 17.132 b Disclosure, IAS 19.147 c Example, IFRS 17.132 b Disclosure, IAS 19.147 c Example, Effective 2023-01-01 IFRS 17.109 Disclosure, Effective 2023-01-01 IFRS 17.109 Disclosure, Effective 2023-01-01 IFRS 17.109 Disclosure, Effective 2023-01-01 IFRS 17.109 Disclosure		
Disclosure of transaction price allocated to remaining performance obligations [text block] Disclosure of transaction price allocated to remaining performance obligations [abstract] Disclosure of transaction price allocated to remaining performance obligations [table]  Maturity [axis]  Aggregated time bands [member]  Disclosure of transaction price allocated to remaining performance obligations [line items]  Transaction price allocated to remaining performance obligations  Explanation of whether practical expedient is applied for disclosure of transaction price allocated to remaining performance obligations	text block table  axis  member [default]  line items X instant, credit text	IFRS 15.120 b (i) Disclosure  IFRS 15.120 b (i) Disclosure  IFRS 16.97 Disclosure, IFRS 15.120 b (i) Disclosure  IFRS 7.811 Example, IFRS 7.42E e Disclosure,  IFRS 7.811 Example, IFRS 7.42E e Disclosure,  IFRS 16.94 Disclosure, IFRS 7.23B a Disclosure, Effective  2023-01-01 IFRS 17.109A Disclosure, Effective  2023-01-01 IFRS 17.109 Disclosure, Effective  2023-01-01 IFRS 17.120 Disclosure, IFRS 7.811  1 Example, IFRS 7.23B a Disclosure, ISS 1.61 Disclosure, IFRS 7.85  1 Example, IFRS 7.23B a Disclosure, ISS 1.61 Disclosure, IFRS 7.817.109A Disclosure, Effective 2023-01-01 IFRS 17.109A Disclosure, Effective 2023-01		
Disclosure of transaction price allocated to remaining performance obligations [text block] Disclosure of transaction price allocated to remaining performance obligations [abstract] Disclosure of transaction price allocated to remaining performance obligations [table]  Maturity [axis]  Aggregated time bands [member]  Disclosure of transaction price allocated to remaining performance obligations [line items]  Transaction price allocated to remaining performance obligations  Explanation of whether practical expedient is applied for disclosure of transaction price allocated to remaining performance obligations  Explanation of whether any consideration from contracts with customers is not included in disclosure of transaction price allocated to remaining performance obligations Description of judgements, and changes in judgements, that significantly affect determination of amount and timing of revenue from contracts with outstomers	text block table  axis  member [default]  line items X instant, credit text text	IFRS 15.120 b (i) Disclosure  IFRS 15.120 b (i) Disclosure  IFRS 16.97 Disclosure, IFRS 15.120 b (i) Disclosure  IFRS 16.97 Disclosure, IFRS 7.42E e Disclosure;  IFRS 7.811 Example, IFRS 7.42E e Disclosure;  IAS 1.61 Disclosure, IFRS 7.23B a Disclosure, Effective  2023-01-01 IFRS 17.109A Disclosure, Effective  2023-01-01 IFRS 17.109 Disclosure, Effective  IFRS 15.120 b (i) Disclosure, IFRS 15.161 Disclosure, IFRS 7.83B a Disclosu		
Disclosure of transaction price allocated to remaining performance obligations [text block] Disclosure of transaction price allocated to remaining performance obligations [abstract] Disclosure of transaction price allocated to remaining performance obligations [table]  Maturity [axis]  Maturity [axis]  Disclosure of transaction price allocated to remaining performance obligations [line items] Transaction price allocated to remaining performance obligations Explanation of whether practical expedient is applied for disclosure of transaction price allocated to remaining performance obligations Explanation of whether any consideration from contracts with customers is not included in disclosure of transaction price allocated to remaining performance obligations Description of judgements, and changes in judgements, that significantly affect determination of amount and timing of revenue from contracts with customers Disclosure of information about methods, inputs and assumptions used for determining transaction price [text block]	text block table  axis  member [default]  line items X instant, credit text	IFRS 15.120 b (i) Disclosure  IFRS 15.120 b (i) Disclosure  IFRS 16.97 Disclosure, IFRS 15.120 b (i) Disclosure  IFRS 7.811 Example, IFRS 7.42E e Disclosure,  IFRS 7.811 Example, IFRS 7.42E e Disclosure,  IFRS 16.94 Disclosure, IFRS 7.23B a Disclosure, Effective  2023-01-01 IFRS 17.109A Disclosure, Effective  2023-01-01 IFRS 17.109 Disclosure, Effective  2023-01-01 IFRS 17.120 Disclosure, IFRS 7.811  1 Example, IFRS 7.23B a Disclosure, ISS 1.61 Disclosure, IFRS 7.85  1 Example, IFRS 7.23B a Disclosure, ISS 1.61 Disclosure, IFRS 7.817.109A Disclosure, Effective 2023-01-01 IFRS 17.109A Disclosure, Effective 2023-01		
Disclosure of transaction price allocated to remaining performance obligations [text block] Disclosure of transaction price allocated to remaining performance obligations [abstract] Disclosure of transaction price allocated to remaining performance obligations [table]  Maturity [axis]  Aggregated time bands [member]  Disclosure of transaction price allocated to remaining performance obligations [tine items]  Transaction price allocated to remaining performance obligations Explanation of whether practical expedient is applied for disclosure of transaction price allocated to remaining performance obligations Explanation of whether any consideration from contracts with customers is not included in disclosure of transaction price allocated to remaining performance obligations Explanation of whether any consideration from contracts with customers is not included in disclosure of transaction price allocated to remaining performance obligations Description of judgements, and changes in judgements, that significantly affect determination of amount and timing of revenue from contracts with customers Disclosure of information about methods, inputs and assumptions used for assessing whether estimate of	text block table  axis  member [default]  line items X instant, credit text text	IFRS 15.120 b (i) Disclosure  IFRS 15.120 b (i) Disclosure  IFRS 16.97 Disclosure, IFRS 15.120 b (i) Disclosure  IFRS 16.97 Disclosure, IFRS 7.42E e Disclosure;  IFRS 7.811 Example, IFRS 7.42E e Disclosure;  IAS 1.61 Disclosure, IFRS 7.23B a Disclosure, Effective  2023-01-01 IFRS 17.109A Disclosure, Effective  2023-01-01 IFRS 17.109 Disclosure, Effective  IFRS 15.120 b (i) Disclosure, IFRS 15.161 Disclosure, IFRS 7.83B a Disclosu		
Disclosure of transaction price allocated to remaining performance obligations [text block] Disclosure of transaction price allocated to remaining performance obligations [abstract] Disclosure of transaction price allocated to remaining performance obligations [table]  Maturity [axis]  Aggregated time bands [member]  Disclosure of transaction price allocated to remaining performance obligations [line items]  Transaction price allocated to remaining performance obligations  Explanation of whether practical expedient is applied for disclosure of transaction price allocated to remaining performance obligations  Explanation of whether any consideration from contracts with customers is not included in disclosure of transaction price allocated to remaining performance obligations  Description of judgements, and changes in judgements, that significantly affect determination of amount and timing of revenue from contracts with customers  Disclosure of information about methods, inputs and assumptions used for determining transaction price [text block]	text block table  axis  member [default]  line items X instant, credit text text text text	IFRS 15.120 b (i) Disclosure  IFRS 15.120 b (i) Disclosure  IFRS 16.97 Disclosure, IFRS 15.120 b (i) Disclosure  IFRS 16.97 Disclosure, IFRS 7.42E e Disclosure, IFRS 7.811 Example, IFRS 7.42E e Disclosure, IFRS 16.94 Disclosure, IFRS 7.23B a Disclosure, Effective  2023-01-01 IFRS 17.109A Disclosure, Effective  2023-01-01 IFRS 17.109A Disclosure, Effective  2023-01-01 IFRS 17.109 Disclosure, Effective  2023-01-01 IFRS 17.109 Disclosure, Effective  2023-01-01 IFRS 17.109 Disclosure, IFRS 7.811  IFRS 15.120 b (i) Disclosure, IFRS 15.15 Disclosure, IFRS 1.61 Disclosure, IFRS 15.17 Disclosure, IFRS 1.61 Disclosure, IFRS 17.132 b Disclosure, IFRS 1.61 Disclosure, IFRS 17.132 b Disclosure, IFRS 1.61 Disclosure, IFRS 17.132 Disclosure, IFRS 1.61 Disclosure, IFRS 17.132 Disclosure, IFRS 1.61 Disclosure, IFRS 15.120 Disclosure, IFRS 15.120 Disclosure, IFRS 15.120 Disclosure  IFRS 15.120 Disclosure  IFRS 15.120 Disclosure  IFRS 15.122 Disclosure  IFRS 15.123 Disclosure  IFRS 15.124 Disclosure  IFRS 15.126 Disclosure		

Label	Туре	IFRS reference	Additional AU Reference	AU Reference
Disclosure of information about methods, inputs and assumptions used for measuring obligations for returns,	•		to IFRS elements	AO Reference
refunds and other similar obligations [text block]	text block	IFRS 15.126 d <sub>Disclosure</sub>		
Description of judgements made in determining amount of costs to obtain or fulfil contracts with customers Description of method used to determine amortisation of assets recognised from costs to obtain or fulfil contracts	text	IFRS 15.127 a Disclosure		
with customers	text	IFRS 15.127 b Disclosure		
Disclosure of assets recognised from costs to obtain or fulfil contracts with customers [text block]	text block	IFRS 15.128 a Disclosure		
Disclosure of assets recognised from costs to obtain or fulfil contracts with customers [abstract]  Disclosure of assets recognised from costs to obtain or fulfil contracts with customers [table]	table	IFRS 15.128 a Disclosure		
Categories of assets recognised from costs to obtain or fulfil contracts with customers [axis]	axis	IFRS 15.128 a Disclosure		
Categories of assets recognised from costs to obtain or fulfil contracts with customers [member]	member	IFRS 15.128 a Disclosure		
Costs to obtain contracts with customers [member]	[default] member	IFRS 15.128 a Example		
Pre-contract costs [member]	member	IFRS 15.128 a Example		
Setup costs [member]	member	IFRS 15.128 a Example		
Disclosure of assets recognised from costs to obtain or fulfil contracts with customers [line items]  Assets recognised from costs to obtain or fulfil contracts with customers	line items X instant, debit	IFRS 15.128 a <sub>Disclosure</sub>		
Amortisation, assets recognised from costs incurred to obtain or fulfil contracts with customers	X duration, debit	IFRS 15.128 b Disclosure		
Impairment loss, assets recognised from costs incurred to obtain or fulfil contracts with customers	X duration, debit	IFRS 15.128 b Disclosure		
Statement that practical expedient about existence of significant financing component has been used  Statement that practical expedient about incremental costs of obtaining contract has been used	text	IFRS 15.129 Disclosure IFRS 15.129 Disclosure		
Description of practical expedients used when applying IFRS 15 retrospectively	text	IFRS 15.C6 a Disclosure		
Qualitative assessment of estimated effect of practical expedients used when applying IFRS 15 retrospectively	text	IFRS 15.C6 b Disclosure		
Explanation of reasons for significant changes in financial statement line items due to application of IFRS 15	text	IFRS 15.C8 b Disclosure		
[831400] Notes - Government grants				
Disclosure of government grants [text block]	text block	IAS 20 - Disclosure Disclosure		
Description of accounting policy for government grants [text block]  Description of nature and extent of government grants recognised in financial statements	text block text	IAS 20.39 a Disclosure IAS 20.39 b Disclosure		
Income from government grants	X duration, credit	IAS 20.39 b Common practice		
Indication of other forms of government assistance with direct benefits for entity	text	IAS 20.39 b Disclosure		
Explanation of unfulfilled conditions and other contingencies attaching to government assistance	text	IAS 20.39 c Disclosure		
[831800] Notes - Income of Not for Profit Entities  Disclosure of income recognised during the period [abstract]				
Disclosure of income recognised by disagregated categories [text block]	textblock			AASB 1058.26
Grants bequests and donations of cash other financial assets and goods  Recognised volunteer services	Xduration, credit Xduration, credit			AASB 1058.26(a) AASB 1058.26(b)
Other income categories	Xduration, credit			AASB 1058.26, common practice
Disclosure of qualitative information about nature of entity dependence arising from volunteer services received [text	textblock			AASB 1058.27(a)
block] Disclosure of qualitative information about nature of entity dependence arising from inventory held but not recognised as	textblock			AASB 1058.27(b)
assets [text block]				
Disclosure of non contractual income arising from statutory requirements [abstract]  Income arising from statutory requirements recognised during the period	Xduration, credit			AASB 1058.28
Disclosure of information about assets and liabilities at the reporting date [text block]	textblock			AASB 1058.29
Receivables that are not financial assets Interest income recognised from receivables not financial assets	XInstant, debit Xduration, credit			AASB 1058.29(a) AASB 1058.29(a)(i)
Impairment loss recognised relating to receivables not financial assets	Xduration, debit			AASB 1058.29(a)(ii)
Financial liabilities relating to prepaid taxes or rates for future tax events	XInstant, credit			AASB 1058.29(b)
Future periods to which prepaid taxes or rates for future events relate [text block]  Disclosure of other information relating to taxation income not reliably measured [text block]	textblock textblock			AASB 1058.29(b) AASB 1058.30
Disclosure of transfers to enable entity to acquire or construct recognisable non financial assets to be controlled by entity				
[abstract] Financial assets arising from transfers to enable entity to acquire or construct recognisable non financial assets to be	XInstant, debit			AASB 1058.31
controlled by entity	Amstarre, acore			70 00 1000.01
Liabilities arising from transfers to enable entity to acquire or construct recognisable non financial assets to be controlled	XInstant, credit			AASB 1058.31
by entity  Income recognised from reduction of liabilities arising from transfers to enable entity to acquire or construct recognisable	Xduration, credit			AASB 1058.31
non financial assets to be controlled by entity				
Disclosure of obligations under transfers to enable entity to acquire or construct recognisable non financial assets to be controlled by entity [text block]	textblock			AASB 1058.32
Disclosure of when income is expected to be recognised in relation to liabilities for unsatisfied obligations at the end of	textblock			AASB 1058.33
reporting period [text block]  Disclosure of judgements and changes in judgements affecting determination of amount and timing of income arising	textblock			AASB 1058.34
from transfers to enable entity to acquire or construct recognisable non financial assets to be controlled by entity [text				
block]  Method used to recognise income for obligations satisfied over time [text block]	textblock			AASB 1058.35(a)
Explanation of method used for the provision of faithful depiction of entity progress toward satisfying obligations [text	textblock			AASB 1058.35(b)
block] Significant judgements made in evaluating when obligations satisfied at a point in time are satisfied [text block]	textblock			AASD 1059 26
Disclosure of externally imposed restriction on use of resource controlled by entity [text block]	textblock			AASB 1058.36 AASB 1058.37
[832410] Notes - Impairment of assets		MO OO DI L		
Disclosure of impairment of assets [text block]  Disclosure of impairment loss and reversal of impairment loss [text block]	text block text block	IAS 36 - Disclosure Disclosure IAS 36.126 Disclosure		
Disclosure of impairment loss and reversal of impairment loss [abstract]	text block			
Disclosure of impairment loss and reversal of impairment loss [table]	table	IAS 36.126 Disclosure		
Classes of assets [axis]	axis	IFRS 13.93 <sub>Disclosure</sub> , IAS 36.130 d (ii) <sub>Disclosure</sub> , IAS 36.126 <sub>Disclosure</sub> , IFRS 16.53 <sub>Disclosure</sub>		
	member	IAS 36.126 Disclosure, IFRS 13.93 Disclosure,		
Assets [member]	[default]	IFRS 16.53 Disclosure		
Property, plant and equipment [member]	member	IFRS 16.53 <sub>Example</sub> , IAS 36.127 <sub>Example</sub> , IAS 16.73 <sub>Disclosure</sub>		
		IFRS 16.53 Example, IAS 38.118 Disclosure,		
Intangible assets other than goodwill [member]	member	IAS 36.127 Example		
Right-of-use assets [member]	member	IFRS 16.33 Disclosure		
Exploration and evaluation assets [member] Goodwill [member]	member member	IAS 36.127 Common practice IAS 36.127 Example		
Investments accounted for using equity method [member]	member	IAS 36.127 Example		
Non-current assets or disposal groups classified as held for sale [member]	member	IAS 36.127 Common practice		
Other impaired assets [member] Disclosure of impairment loss and reversal of impairment loss [line items]	member line items	IAS 36.127 Example		
Unsciosure of impairment loss and reversal of impairment loss [line items] Impairment loss recognised in profit or loss	X duration, debit	IAS 36.129 a Disclosure, IAS 36.126 a Disclosure		
Description of line item(s) in statement of comprehensive income in which impairment losses	text	IAS 36.126 a Disclosure		
recognised in profit or loss are included  Reversal of impairment loss recognised in profit or loss	X duration, credit	IAS 36.129 b Disclosure, IAS 36.126 b Disclosure		
Description of line item(s) in statement of comprehensive income in which impairment losses	text	IAS 36.126 b pisciosure		
recognised in profit or loss are reversed  Impairment loss recognised in other comprehensive income	X duration, debit	IAS 36.129 a pisciosure, IAS 36.126 c pisciosure		
Impairment loss recognised in other comprehensive income  Reversal of impairment loss recognised in other comprehensive income	X duration, debit	IAS 36.129 a Disclosure, IAS 36.126 c Disclosure IAS 36.129 b Disclosure, IAS 36.126 d Disclosure		
Disclosure of information for impairment loss recognised or reversed for individual asset or cash-generating unit	text block	IAS 36.130 pisclosure		
[text block] Disclosure of information for impairment loss recognised or reversed for individual asset or cash-generating				
unit [abstract]				
Disclosure of information for impairment loss recognised or reversed for individual asset or cash-	table	IAS 36.130 Disclosure		
generating unit [table]	labio	IAS 36.130 Disclosure		
generating unit [table] Individual assets or cash-generating units [axis]	axis	a te e e t t e e Disciosure		
	axis member	IAS 36.130 Disclosure		
Individual assets or cash-generating units [axis]	axis			
Individual assets or cash-generating units [axis]  Entity's total for individual assets or cash-generating units [member]  Individual assets or cash-generating units [member]  Disclosure of information for impairment loss recognised or reversed for individual asset or cash-	axis member [default]	IAS 36.130 Disclosure		
Individual assets or cash-generating units [axis]  Entity's total for individual assets or cash-generating units [member]  Individual assets or cash-generating units [member]	axis member [default] member line items	IAS 36.130 Disclosure IAS 36.130 Disclosure		
Individual assets or cash-generating units [axis]  Entity's total for individual assets or cash-generating units [member]  Individual assets or cash-generating units [member]  Disclosure of information for impairment loss recognised or reversed for individual asset or cash-generating unit [line items]  Explanation of main events and circumstances that led to recognition of impairment losses and reversals of impairment losses	axis member [default] member line items	IAS 36.130 Disclosure IAS 36.131 b Disclosure, IAS 36.130 a Disclosure		
Individual assets or cash-generating units [axis]  Entity's total for individual assets or cash-generating units [member]  Individual assets or cash-generating units [member]  Disclosure of information for impairment loss recognised or reversed for individual asset or cash-generating unit [line items]  Explanation of main events and circumstances that led to recognition of impairment losses and reversals of impairment losses  Impairment loss	axis member [default] member line items text X duration, debit	IAS 36.130 Disclosure  IAS 36.131 Disclosure  IAS 36.131 b Disclosure, IAS 36.130 a Disclosure  IAS 36.130 b Disclosure, IAS 36.130 d (ii) Disclosure		
Individual assets or cash-generating units [axis]  Entity's total for individual assets or cash-generating units [member]  Individual assets or cash-generating units [member]  Disclosure of information for impairment loss recognised or reversed for individual asset or cash-generating unit [line items]  Explanation of main events and circumstances that led to recognition of impairment losses and reversals of impairment losses	axis member [default] member line items	IAS 36.130 Disclosure IAS 36.131 b Disclosure, IAS 36.130 a Disclosure		
Individual assets or cash-generating units [axis]  Entity's total for individual assets or cash-generating units [member]  Individual assets or cash-generating units [member]  Disclosure of information for impairment loss recognised or reversed for individual asset or cash-generating unit [line items]  Explanation of main events and circumstances that led to recognition of impairment losses and reversals of impairment losses  Impairment loss  Reversal of impairment loss  Description of nature of individual asset  Description of reportable segment to which individual asset belongs	axis member [default] member line items  text  X duration, debit X duration, credit text text	IAS 36.130 Disclosure  IAS 36.130 Disclosure  IAS 36.131 b Disclosure, IAS 36.130 a Disclosure  IAS 36.130 b Disclosure, IAS 36.130 d (iii) Disclosure  IAS 36.130 d (iii) Disclosure, IAS 36.130 b Disclosure  IAS 36.130 c (ii) Disclosure  IAS 36.130 c (iii) Disclosure		
Individual assets or cash-generating units [axis]  Entity's total for individual assets or cash-generating units [member]  Individual assets or cash-generating units [member]  Disclosure of information for impairment loss recognised or reversed for individual asset or cash-generating unit [line items]  Explanation of main events and circumstances that led to recognition of impairment losses and reversals of impairment losses  Impairment loss  Reversal of impairment loss  Description of nature of individual asset	axis member [default] member line items text  X duration, debit X duration, credit text	IAS 36.130 Disclosure  IAS 36.131 b Disclosure, IAS 36.130 a Disclosure  IAS 36.130 b Disclosure, IAS 36.130 d (ii) Disclosure  IAS 36.130 d (ii) Disclosure, IAS 36.130 b Disclosure  IAS 36.130 c (i) Disclosure, IAS 36.130 b Disclosure  IAS 36.130 c (i) Disclosure		

Description of reasons for changing wag cond-presentage until is detailed.  Reconsider amount of stancing wag cond-presentage until is detailed.  Reconsider amount of stancing wag cond-presentage until is detailed.  Reconsider amount of stancing wag cond-presentage until is detailed.  Reconsider amount of stancing wag cond-presentage until is detailed.  Reconsider amount of stancing wag cond-presentage until is seen control.  Reconsider amount of stancing wag cond-presentage wag in the second of stancing between the south of second of secon	AU Reference
Recoverable amount of actor can approach amount of actor can be invested as a control of actor can be invested as a co	
December for elicit of the value from the formation of season in the season of disposal or value in taus  December of value for the third process and in manufacture of the disposal  December of value for the third process of the data provides the season of the disposal  December of the reasons for disposal value formation of the value for the season of disposal  December of reasons for disposal value for the season of the disposal of the value for the value for the season of disposal of the value for	
Description of level of lar value hierarchy with which fair value measurement is categorized.  Description of charge in valuation horizone; used for measure fair value less costed of degroad is ed. ASS 3.15.01 (i) many MS 3.15.14 (ii) many MS 3.15.14 (iii) many MS	
Description of valuations bechreques used to measure the value less costs of disposal Description of integrate for charge in valuations technique used to measure for value less costs of separate of the property of the value of the charge of the value o	
Description of change in willardin bethings used to measure far value hear costs of disposal better of reasons for change valuation between section of measure far value hear costs of disposal costs disposal cos	
Description of lawy assumptions on which management has based determination of fair value less costs of disposel  Description to lawy assumptions on which management has based determination of fair value less costs of disposel  Description as used in current measumement of an value less costs of disposel  XXX and MS 36.100 (8) (2) (2) (2) (2) (2) (2) (2) (2) (2) (2	
Discourties of key assumptions on which management has based determination of fair value less costs of disposal College of the control of the	
Discount real such comment measurement of fair value less cests of disposal  XXX value  Discount rate sued in provine accumented fair value less cests of disposal  XXX value  Discount rate sued in current estimate of value in use  Discount rate sued in current estimate of value in use  XXX value  So 3,0130 g (a) passans  Discount rate sued in provine secondand of value in use  XXX value  So 3,0130 g (a) passans  Discount rate used in provine secondand of value in use  Discount rate used in provine secondand of value in use  Discount rate in provine secondand of value in use  Individual assets or cash-generating using [salle]  Assets [member]  Property, plant and equipment [member]  Individual assets or cash-generating using [salle]  Property, plant and equipment [member]  Individual assets or cash-generating using [salle]  Individual assets or cash-generating using [salle]  Property, plant and equipment [member]  Individual assets or cash-generating using [salle]  Property, plant and equipment [member]  Individual assets of member [salle]  Individual assets of member [salle]  Property, plant and equipment [member]  Individual assets of member [salle]  Individual assets [salle]  Individual assets of member [salle]  Indi	
Discours rate used in previous measurement of his value less costs of disposal Discours rate used in previous estimated value in use Discours rate used in previous estimated value in use Discours rate used in previous estimated value in use Discours rate used in previous estimated value in use Discours rate used in previous estimated value in use Discours rate used in previous estimated value in use Discours rate used in previous estimated value in use Discours rate used in previous estimated value in use and previous p	
Discourt rela used in previous elaminar of value in use Discourse used in previous elaminar of value in use Discourse of impairment lose recognised or reversed for cash-generating unit [lost block] Discourse of impairment lose recognised or reversed for cash-generating unit [lost block] Discourse of impairment lose recognised or reversed for cash-generating unit [lost block] Discourse of impairment lose recognised or reversed for cash-generating unit [lost block] Entity to lost for involvable assets or cash-generating unit [lost block] Entity to lost for involvable assets or cash-generating unit [lost block] Assets [member]  Property, plant and equipment [member] Involvable assets [member] Involvable assets or cher rhan goodwill [member] Involvable assets [member] Involvable assets [member] Involvable assets [member] Involvable assets or cher rhan goodwill [member] Involvable assets [member]	
Discount rale used in previous estimated of value in use Electioner of impairment loss recognised or reversed for cash-generating unit (lect block) Disclosure of impairment loss recognised or reversed for Cash-generating unit (lect) Disclosure of impairment loss recognised or reversed for Cash-generating unit (lect) Disclosure of impairment loss recognised or reversed for Cash-generating unit (lect) Disclosure of impairment loss recognised or reversed for Cash-generating units (lect) Disclosure of laws preventing units (lect) Disclosure of impairment loss recognised or reversed for cash generating unit (line) Disclosure of impairment loss recognised or reversed for cash generating unit (line) Disclosure of impairment loss recognised or reversed of reash generating unit (line) Disclosure of impairment loss recognised or reversed of reash generating unit (line) Disclosure of impairment loss recognised or reversed of reash generating unit (line) Disclosure of impairment loss recognised or reversed of impairment losses and reversits of impairment loss recognised or reversed of impairment	
Disclosure of impairment loss excognised or reversed for cash-penerating unit [bathard] Disclosure of impairment loss excognised or reversed for cash-penerating unit [bath] Individual assets or cash-generating units [sea]  Entity stud for individual assets or cash-generating units [member]  Classes of assets [cash]  Assets [nember]  Property, plant and equipment [member]  Individual assets or cash-generating units [member]  Property, plant and equipment [member]  Individual assets or cash-generating units [member]  Property, plant and equipment [member]  Individual assets of the property plant and equipment [member]  Property, plant and equipment [member]  Individual assets of the property plant and equipment [member]  Individual assets of the property plant and equipment [member]  Individual assets of the property plant and equipment [member]  Individual assets of the property plant and equipment [member]  Individual assets of the property plant and equipment [member]  Individual assets of the property plant and equipment [member]  Individual assets of the property plant and equipment [member]  Individual assets of the property plant and equipment [member]  Individual assets of the property plant and equipment [member]  Epidatian [asset assets [member]]  Property, plant and equipment [member]  Reportation and evaluation assets [member]  Reportation assets [member]  Reportation [assets or cash-generating units [member]  Reportation [assets or cash-generating units [member]  Reportation [assets or cash-generating units [member]  Disclosure of Impairment loss accounts and events and or	
Disclosure of impairment loss recognised or reversed for cash generating units [label]  Entity's total for Individual assets or cash generating units [member]  Entity's total for Individual assets or cash generating units [member]  Classes of assets [sost]  Asset is [member]  Classes of assets [sost]  Asset is [member]  Asset is [member]  Asset is [member]  Properly, plant and equipment [member]  Individual assets or cash generating units [member]  Properly, plant and equipment [member]  Individual assets of assets [sost]  Properly, plant and equipment [member]  Individual assets of assets [sost]  Properly, plant and equipment [member]  Individual assets of assets [sost]  Properly, plant and equipment [member]  Individual assets of assets [sost]  Properly, plant and equipment [member]  Individual assets of assets [sost]  Properly, plant and equipment [member]  Individual assets of assets [sost]  Properly, plant and equipment [member]  Individual assets of assets [sost]  Individual assets of assets [sost]  Properly, plant and equipment [member]  Individual assets of assets [sost]  Individual as	
Individual assets or cash-generating units [sember]  Entity foul for individual assets or cash-generating units [member]  Individual assets or cash-generating units [member]  May 36, 130 gauges  Asset [sember]  Asset [sember]  Asset [member]  Property, plant and equipment [member]  Intamplifie assets other than goodwill (member)  Interpretation and evaluation assets [member]  Goodwill [member]  Asset [sember]  First [6.5] answer:  First [6.5] ans	
Individual assets or cash-generating units (member)  Classes of assets (poid)  Assets (member)  Property, plant and equipment (member)  Interpolic assets of the than goodwill (member)  Interpolic assets of the than goodwill (member)  Right of uses assets (member)  Right of uses	
Classes of assets (sales)  Assets (member)  Assets (member)  Property, plant and equipment (member)  Property plant and equipment (member)  Property, plant and equipment (member)  Property, plant and equipment (member)  Property plant	
Classes of assets [sxis]  Assats [member]  Properly, plant and quipment (member)  Interpretable assets other than goodwill [member]  Properly, plant and quipment (member)  Interpretable assets other than goodwill [member]  Properly, plant and quipment (member)  Interpretable assets other than goodwill [member]  Properly, plant and quipment (member)  Interpretable assets other than goodwill [member]  Properly, plant and quipment (member)  Interpretable assets other than goodwill [member]  Properly, plant and quipment (member)  Properly, plant and quipment (me	
Assets [member] member   MS 58.128 pursuary FRS 11.95 pursuary FRS 11.	
Assists (member) Properly, plant and equipment (member) Mitangble assets other than goodwill (member) Mitangble assets other than goodwill (member) Mitangble assets (member) Reptrict-use assets (member) Exploration and evaluation assets (member) Monocurrent assets of disposal groups classified as held for sale (member) Non-current assets of disposal groups classified as held for sale (member) Monocurrent assets of disposal groups classified as held for sale (member) Monocurrent assets of disposal groups classified as held for sale (member) Monocurrent assets of disposal groups classified as held for sale (member) Monocurrent assets of disposal groups classified as held for sale (member) Monocurrent assets (member)  Segments [axis]  Segments [main part of the sale (member)  Reportable segments (member)  Reportable segments (member)  Disclosure of Impairment loss congrised on reversed for cash-generating unit (line items) Impairment loss Impairment loss congrised on reversed for cash-generating unit (line items) Impairment loss Explanation of main classes of assets affected by impairment losses or reversals of impairment losses Explanation of main classes of assets affected by impairment losses Explanation of fact that aggregate carrying amount of goodwill or intangible assets with indefinite useful lives at old coath-generating units (member)  Assistance and Assistance and proceeding or intangible assets with indefinite useful lives and coath-generating units (member)  Assistance and Assistance and proceeding or intangible assets with indefinite useful lives and confident outeful fines in not significant  Assistance and Assistance and apprending units (which amount of goodwill or intangible assets with indefinite useful lives in not significant  Assistance and Assistance and apprending units (which amount of goodwill or intangible assets with indefinite useful lives in not significant (which amount of goodwill or intangible assets with indefinite useful lives in not significant (which amount of goodwill or intan	
Property, plant and equipment [member]  Intangible assets other than goodwill [member]  Intangible assets other than goodwill [member]  Right of use assets [member]  Exploration and evaluation assets [member]  Coodwill [member]  Member MFR 16.33 (assesses MS 38.3118 pustations)  Registed quality member of member of the state of the property of the state of th	
International equipment internation international process of the p	
Reportable segments [member]  Segments [member]  Reportable segments [member]  Disclosure of impairment loss Reversal of impairment loss Rever	
Fight-of-use assets (member) Exploration and evaluation assets (member) Exploration and evaluation assets (member)  Exploration and evaluation assets (member)  Non-current assets or disposal groups classified as held for sale (member)  Non-current assets or disposal groups classified as held for sale (member)  Other impaired assets (member)  Segments (axis)  Segments (axis)  Segments (member)  Segments (member)  Segments (member)  Reportable segments (	
Exploration and evaluation assets [member] Goodwill [member] Investments accounted for using equity method [member] Non-current assets or disposal groups classified as held for sale [member] Other impaired assets [member]  Segments [axis]  Segments [axis]  Segments [axis]  Segments [member]  Segments [member]  Reportable segments [member]  Reportable segments [member]  Disclosure of impairment loss recognised or reversed for cash-generating unit [line items]  Impairment loss Reportable of the companies of the c	
Goodwill [member] Investments accounted for using equily method [member] Investments accounted for using equily member and so \$3.61.27 (zerope 148.56.127 (zerop	
Investments accounted for using equity member   MS 58.127 common parking   MS 58.127 common   MS 58.130 d (ii) Doctorous   MS 58.130 d (iii)	
Cher impaired assets [member]  Segments [axis]  Segments [member]  Segments [member]  Segments [member]  Segments [member]  Segments [member]  Reportable segments [member]  Disclosure of impairment loss recognised or reversed for cash-generating units [time times]  Impairment loss Reversal of impairment loss (axis)  Explanation of main events and circumstances that led to recognition of impairment losses or reversals of impairment losses  Explanation of main events and circumstances that led to recognition of impairment losses  Explanation of main classes of assets affected by impairment losses or reversals of impairment losses  Explanation of prodewill not allocated to cash-generating unit  Explanation of prodewill not allocated to cash-generating unit  Explanation of prodewill not for cash-generating units [lest block]  Disclosure of information for cash-generating units [lest block]  Cash-generating units [sabstract]  Fig. 15.15 Disclosure (AS 5.135 Disclosure  AS 36.134 Disclosure  AS 36.134 Disclosure  Explanation of prodewill not cash-generating units [lest block]  Cash-generating units [sabstract]  Disclosure of information for cash-generating units [lest block]  Cash-generating units [sabstract]  Fig. 15.15 Disclosure  AS 36.134 Disclosure  Fig. 15.15 Disclosure  AS 36.134 Disclosure  AS 36.134 Disclosure  AS 36.134 Disclosure  Fig. 15.15 Disclosure	
Segments [axis]  Segments [member]  Segments [member]  Segments [member]  Segments [member]  Reportable segments [member]  Reportable segments [member]  Disclosure of impairment loss recognised or reversed for cash-generating unit [line items]  Impairment loss Reversal of impairment loss Reversal of impairment loss Reversal of impairment loss Reversal of impairment loss Explanation of main events and circumstances that led to recognition of impairment losses Explanation of main events and circumstances that led to recognition of impairment losses Explanation of main events and circumstances that led to recognition of impairment losses Explanation of fact that carrying amount of goodwill or intangible assets with indefinite useful lives is not significant Explanation of fact that carrying amount of goodwill or intangible assets with indefinite useful lives is not significant Cash-generating units [sais]  Entity's total for cash-generating units [sais]  Entity's total for cash-generating units [sais]  Repertable segments [member]  As 38.134 postoure  FFIS 15.115 postoure. Effective 2023-01- 01 IFRS 17.36 c party As 38.130 d (ii) postoure  As 38.130 d (iii) postoure. IRS 38.130 d (iii) postoure.  FFIS 15.115 postoure. FIFES 15.115 pustoure.  As 38.130 d (iii) postoure.  As 38.130 d (iii) postoure.  FFIS 15.115 postoure. FIFES 17.15 pustoure.  As 38.130 d (iii) postoure.  FFIS 15.115 postoure. FIFES 17.15 pustoure.  As 38.130 d (iii) postoure.  FFIS 15.115 pustoure.  As 38.130 d (iii) postoure.  FFIS 15.115 pustoure.  FFIS 15.12 pustoure.  FFIS 15.115 pustoure.  FFIS 15.115 pustoure.  F	
Segments [axis]  Segments [member]  Segments [member]  Reportable segments [member]  Reportable segments [member]  Disclosure of impairment loss recognised or reversed for cash-generating unit [line items]  Impairment loss  Reversal of impairment loss  Reversal of impairment loss  Reversal of impairment loss  Replanation of main classes of assets affected by impairment losses or reversals of impairment losses  Unallocated goodwill  Explanation of fact that carrying amount of goodwill or intangible assets with indefinite useful lives is not significant  Explanation of fact that carrying amount of goodwill or intangible assets with indefinite useful lives allocated to cash-generating units [sabrid]  Disclosure of information for cash-generating units [sabrid]  Cash-generating units [axis]  Reportable segments [member]  Impairment loss  Reportable segments [member]  Impairment loss  Reversal of impairment losses  Reversal of impairment	
Segments [member]  Segments [member]  Segments [member]  Reportable segments [member]  Reportable segments [member]  Disclosure of impairment toss recognised or reversed for cash-generating unit [line items]  Impairment loss  Reversal of impairment loss  Explanation of man events and circumstances that led to recognition of impairment losses and reversals of impairment losses of assets affected by impairment losses or reversals of impairment losses of assets affected by impairment losses or reversals of impairment losses of assets affected by impairment losses or reversals of impairment losses of assets affected by impairment losses or reversals of impairment losses or assets affected by impairment losses or last text last assets as the carrying amount of goodwill or intangible assets with indefinite useful lives is not significant  Disclosure of information for cash-generating units [table]  Disclosure of information for cash-generating units [table]  Aggregate cash-generating units [member]  Segments [member]  IAS 19.138 of Example  IFRS 15.115 Disclosure  IFRS 15.115	
Segments [member]  Segments [member]  Reportable segments [member]  Reportable segments [member]  Disclosure of impairment loss recognised or reversed for cash-generating unit [line items]  Impairment loss Reversal of impairment loss recognised or reversed for cash-generating unit [line items]  Impairment loss Reversal of impairment loss and circumstances that led to recognition of impairment losses and reversals of impairment losses  Explanation of main events and circumstances that led to recognition of impairment losses text losses  Explanation of main events and circumstances that led to recognition of impairment losses text losses  Explanation of main classes of assets affected by impairment losses or reversals of impairment losses  Unallocated goodwill  Explanation of goodwill not allocated to cash-generating unit  Explanation of goodwill not allocated to cash-generating unit  Explanation of fact that aggregate carrying amount of goodwill or intangible assets with indefinite useful lives allocated to cash-generating units is significant  Explanation of fact that carrying amount of goodwill or intangible assets with indefinite useful lives allocated to cash-generating units [text block]  Disclosure of information for cash-generating units [text block]  Cash-generating units [member]  Aggregate cash-generating units [member]  Cash-generating units [member]  Aggregate cash-generating units [member]  Cash-generating units [member]  Aggregate cash-generating units [member]  Disclosure of information for cash-generating units [member]  Aggregate cash-generating units [member]  Disclosure of information for cash-generating units [member]  Aggregate cash-generating units [member]  Disclosure of information for cash-generating units [member]  Aggregate cash-generating units [member]  Disclosure of information for cash-generating units [member]  Aggregate cash-generating units [member]	
Segments [member]   MS 36.130 d [ii] Disclosure   EFRS 8.28 Disclosu	
Gefault    IFRS 8.28   Disclosure   Effective 2023-01-   O1   IFRS 17.36 C   Example     IFRS 17.36 C   Example     IFRS 17.36 C   Example   IFRS 17.36 C   IFRS 17.	
Reportable segments [member]  Disclosure of impairment loss recognised or reversed for cash-generating unit [line items]  Impairment loss Reversal of impairment loss Reversal of impairment loss Reversal of impairment loss Explanation of main events and oricumstances that led to recognition of impairment losses and reversals of impairment losses Explanation of main events and oricumstances that led to recognition of impairment losses and reversals of impairment losses Explanation of main classes of assets affected by impairment losses or reversals of impairment losses Explanation of main classes of assets affected by impairment losses or reversals of impairment losses Explanation of fact that carrying amount of goodwill or intangible assets with indefinite useful lives is not significant Explanation of fact that aggregate carrying amount of goodwill or intangible assets with indefinite useful lives is not pisclosure of information for cash-generating units [lext block]  Disclosure of information for cash-generating units [lext block]  Entity's total for cash-generating units [member]  Cash-generating units [member]  Aggregate cash-generating units [member]  Cash-generating units [member]  Aggregate cash-generating units [member]  Cash-generating units [member]  Aggregate cash-generating units [member]  Disclosure of information for cash-generating units [member]  Cash-generating units [member]  Aggregate cash-generating units [member]  Cash-generating units [member]  Aggregate cash-generating units [member]  Cash-generating units [member]  Aggregate cash-generating units [member]  Disclosure of information for cash-generating units [member]  Aggregate cash-generating units [member]  Disclosure of information for cash-generating units [member]  Cash-generating units [member]  Explanation of intermation for cash-generating units [member]  Intermediate the cash-generating units [member]  As 3 6.134 bisclosure  Intermediate the cash cash cash cash cash cash cash cash	
Reportable segments [member]  Disclosure of impairment loss recognised or reversed for cash-generating unit [line items]  Impairment loss  Reversal of impairment loss  Explanation of main events and circumstances that led to recognition of impairment losses and reversals of impairment losses  Explanation of main events and circumstances that led to recognition of impairment losses and reversals of impairment losses  Explanation of main events and circumstances that led to recognition of impairment losses and reversals of impairment losses  Explanation of main classes of assets affected by impairment losses or reversals of impairment losses  Explanation of goodwill to allocated to cash-generating unit  Explanation of goodwill not allocated to cash-generating unit  Explanation of fact that carrying amount of goodwill or intangible assets with indefinite useful lives allocated to cash-generating units [text block]  Disclosure of information for cash-generating units [text block]  Disclosure of information for cash-generating units [text block]  Cash-generating units [asset]  Entity's total for cash-generating units [member]  Cash-generating units [member]  Aggregate cash-generating units for which amount of goodwill or intangible assets with indefinite assets with indefinite useful lives and so assets as a section of the properties of the prop	
Reportable segments [member]  Disclosure of impairment loss recognised or reversed for cash-generating unit [line items]  Impairment loss  Reversal of impairment loss  Explanation of main events and circumstances that led to recognition of impairment losses and reversals of impairment losses  Explanation of main events and circumstances that led to recognition of impairment losses and reversals of impairment losses  Explanation of main elevents and circumstances that led to recognition of impairment losses and reversals of impairment losses  Explanation of post of the compairment losses of assets affected by impairment losses or reversals of impairment losses  Unallocated goodwill  Explanation of goodwill not allocated to cash-generating unit losses or reversals of impairment losses  Explanation of fact that carrying amount of goodwill or intangible assets with indefinite useful lives is not significant  Explanation of fact that aggregate carrying amount of goodwill or intangible assets with indefinite useful lives allocated to cash-generating units [text block]  Disclosure of information for cash-generating units [text block]  Disclosure of information for cash-generating units [abstract]  Disclosure of information for cash-generating units [abstract]  Cash-generating units [abstract]  Cash-generating units [abstract]  Cash-generating units [member]  Aggregate cash-generating units [member]  Cash-generating units [member]  Aggregate cash-generating units for which amount of goodwill or intangible assets with indefinite useful lives is not significant [member]  Disclosure of information for cash-generating units for which amount of goodwill or intangible assets with indefinite useful lives is not significant [member]  Entity total for cash-generating units for which amount of goodwill or intangible assets with indefinite useful lives is not significant [member]  Disclosure of information for cash-generating units for which amount of goodwill or intangible assets with indefinite useful lives is not significant [	
Disclosure of impairment loss recognised or reversed for cash-generating unit [line items]  Impairment loss  Reversal of impairment loss  Explanation of main events and circumstances that led to recognition of impairment losses and reversals of impairment losses  Explanation of main events and circumstances that led to recognition of impairment losses and reversals of impairment losses  Explanation of main events and circumstances that led to recognition of impairment losses and reversals of impairment losses  Explanation of main events and circumstances that led to recognition of impairment losses text  IAS 36.131 b Disclosure, IAS 36.130 a Disclosure  IAS 36.131 a Disclosure  IAS 36.131 a Disclosure  IAS 36.131 a Disclosure  IAS 36.133 plactosure  IAS 36.135 plactosure  IAS 36.134 plactosure  IAS 36.135 plactosure	
Impairment loss Reversal of impairment loss Reversal of impairment loss Explanation of main events and circumstances that led to recognition of impairment losses and reversals of impairment losses Explanation of main events and circumstances that led to recognition of impairment losses and reversals of impairment losses Explanation of main classes of assets affected by impairment losses or reversals of impairment losses Explanation of goodwill of a losses of reversals of impairment losses Explanation of goodwill of a losses of assets affected by impairment losses of impairment losses Explanation of goodwill of a losses of assets affected by impairment losses of impairment losses Explanation of goodwill of a losses of assets affected by impairment losses of impairment losses Explanation of goodwill of a losses of assets affected by impairment losses of assets affected by impairment losses of assets affected by impairment losses Explanation of goodwill of assets affected by impairment losses of assets affected by impairment losses Explanation of goodwill of assets affected by impairment losses of assets affected by impairment losses Explanation of goodwill or intangible assets with indefinite useful lives is not significant Explanation of fact that carrying amount of goodwill or intangible assets with indefinite useful lives Explanation of fact that carrying amount of goodwill or intangible assets with indefinite useful lives Explanation of assets are asset as a loss of a l	
Reversal of impairment loss  Explanation of main events and circumstances that led to recognition of impairment losses and reversals of impairment losses  Explanation of main events and circumstances that led to recognition of impairment losses  Explanation of main classes of assets affected by impairment losses or reversals of impairment losses  Explanation of main classes of assets affected by impairment losses or reversals of impairment losses  Explanation of goodwill not allocated to cash-generating unit  Explanation of goodwill not allocated to cash-generating unit  Explanation of fact that carrying amount of goodwill or intangible assets with indefinite useful lives is not significant  Explanation of fact that aggregate carrying amount of goodwill or intangible assets with indefinite useful lives allocated to cash-generating units is significant  Explanation of reach-generating units [text block]  Disclosure of information for cash-generating units [text block]  Entity's total for cash-generating units [member]  Cash-generating units [member]  Aggregate cash-generating units [member]  Aggregate cash-generating units for which amount of goodwill or intangible assets with indefinite useful lives awis lable as 36.134 plactosure  As 36.135 plactosure  IAS 36.130 a plactosure  IAS 36.130 blactosure  IAS 36.131 blactosure  IAS 36.130 blactosure  IAS 36.130 blactosure  IAS 36.130 blactosure  IAS 36.131 blactosure  IAS 36.131 blactosure  IAS 36.135 plactosure  IAS 36.136 plactosure  IAS 36.136 plactosure  IAS 36.137 plactosure  IAS 36.138 plactosure  IAS 36.136 plactosure  IAS 36.136 plactosure  IAS 36.137 plactosure  IAS 36.138 plactosure  IAS 36.139 plactosure  IAS 36.136 plactosure  IAS 36.136 plactosure  IAS 36.137 plactosure  IAS 36.138 plactosure  IAS 36.139 plactosure  IAS 36.139 plactosure  IAS 36.130	
Explanation of main events and circumstances that led to recognition of impairment losses and reversals of impairment losses  Explanation of main classes of assets affected by impairment losses or reversals of impairment losses  Unallocated goodwill or inclasses of assets affected by impairment losses or reversals of impairment losses  Explanation of goodwill not allocated to cash-generating unit  Explanation of fact that carrying amount of goodwill or intangible assets with indefinite useful lives is not significant  Explanation of fact that aggregate carrying amount of goodwill or intangible assets with indefinite useful lives allocated to cash-generating units (text block)  Disclosure of information for cash-generating units [text block]  Disclosure of information for cash-generating units [table]  Entity's total for cash-generating units [member]  Cash-generating units [member]  Aggregate cash-generating units for which amount of goodwill or intangible assets with indefinite useful lives  axis  AS 36.134 Disclosure  IAS 36.135 Disclosure  IAS 36.130 a Disclosure  IAS 36.131 b Disclosure  IAS 36.131 b Disclosure  IAS 36.132 Disclosure  IAS 36.134 Disclosure  IAS 36.135 Disclosure  IAS 36.135 Disclosure  IAS 36.135 Disclosure  IAS 36.136 Disclosure  IAS 36.136 Disclosure  IAS 36.135 Disclosure  IAS 36.135 Disclosure  IAS 36.135 Disclosure  IAS 36.135 Disclosure  IAS 36.136 Disclosure  IAS 36.136 Disclosure  IAS 36.136 Disclosure  IAS 36.136 Disclosure  IAS 36.137 Disclosure  IAS 36.136 Disclosure  IAS 36.136 Disclosure  IAS 36.136 Disclosure  IAS 36.137 Disclosure	
Explanation of fact that aggregate carrying amount of goodwill or intangible assets with indefinite useful lives is not significant  Explanation of fact that aggregate carrying amount of goodwill or intangible assets with indefinite useful lives is not significant  Explanation of fact that aggregate carrying amount of goodwill or intangible assets with indefinite useful lives is not significant  Explanation of fact that aggregate carrying amount of goodwill or intangible assets with indefinite useful lives allocated to cash-generating units is significant  Disclosure of information for cash-generating units [text block]  Disclosure of information for cash-generating units [text block]  Disclosure of information for cash-generating units [table]  Cash-generating units [axis]  Entity's total for cash-generating units [member]  Cash-generating units [member]  Aggregate cash-generating units for which amount of goodwill or intangible assets with indefinite useful lives in not significant [member]  Disclosure of information for cash-generating units for which amount of goodwill or intangible assets with indefinite useful lives in not significant [member]  Disclosure of information for cash-generating units for which amount of goodwill or intangible assets with indefinite useful lives in not significant [member]  Disclosure of information for cash-generating units for which amount of goodwill or intangible assets with indefinite useful lives in not significant [member]  Disclosure of information for cash-generating units [line items]	
Unallocated goodwill  Explanation of goodwill not allocated to cash-generating unit  Explanation of goodwill not allocated to cash-generating unit  Explanation of fact that carrying amount of goodwill or intangible assets with indefinite useful lives is not significant  Explanation of fact that aggregate carrying amount of goodwill or intangible assets with indefinite useful lives allocated to cash-generating units is significant  Disclosure of information for cash-generating units [text block]  Disclosure of information for cash-generating units [abstract]  Disclosure of information for cash-generating units [table]  Cash-generating units [axis]  Entity's total for cash-generating units [member]  Cash-generating units [member]  Aggregate cash-generating units for which amount of goodwill or intangible assets with indefinite useful lives in ot significant [member]  Disclosure of information for cash-generating units for which amount of goodwill or intangible assets with indefinite useful lives is not significant [member]  Disclosure of information for cash-generating units for which amount of goodwill or intangible assets with indefinite useful lives is not significant [member]  Disclosure of information for cash-generating units [line items]  As 36.133 Disclosure  IAS 36.133 Disclosure  IAS 36.135 Disclosure  IAS 36.136 Disclosure	
Explanation of goodwill not allocated to cash-generating unit  Explanation of fact that carrying amount of goodwill or intangible assets with indefinite useful lives is not significant  Explanation of fact that aggregate carrying amount of goodwill or intangible assets with indefinite useful lives  allocated to cash-generating units is significant  Disclosure of information for cash-generating units [text block]  Disclosure of information for cash-generating units [abstract]  Cash-generating units [abstract]  Entity's total for cash-generating units [member]  Aggregate cash-generating units [member]  Aggregate cash-generating units for which amount of goodwill or intangible assets with indefinite useful lives is not significant  text  IAS 36.135 Disclosure  Lext block  IAS 36.134 Disclosure  AS 36.134 Disclosure  IAS 36.134 Disclosure  IAS 36.134 Disclosure  IAS 36.134 Disclosure  IAS 36.135 Disclosure  AS 36.135 Disclosure  IAS 36.135 Disclosure	
Explanation of fact that carrying amount of goodwill or intangible assets with indefinite useful lives is not significant  Explanation of fact that aggregate carrying amount of goodwill or intangible assets with indefinite useful lives allocated to cash-generating units is significant  Disclosure of information for cash-generating units [text block]  Disclosure of information for cash-generating units [abstract]  Disclosure of information for cash-generating units [able]  Cash-generating units [aws]  Entity's total for cash-generating units [member]  Aggregate cash-generating units for which amount of goodwill or intangible assets with indefinite useful lives in the significant text  Lext block  IAS 36.135 Disclosure  IAS 36.134 Disclosure  IAS 36.134 Disclosure  IAS 36.134 Disclosure  IAS 36.134 Disclosure  IAS 36.135 Disclosure	
significant  Explanation of fact that aggregate carrying amount of goodwill or intangible assets with indefinite useful lives allocated to cash-generating units is significant  Disclosure of information for cash-generating units [text block]  Disclosure of information for cash-generating units [text block]  Disclosure of information for cash-generating units [table]  Cash-generating units [axis]  Entity's total for cash-generating units [member]  Cash-generating units [member]  Aggregate cash-generating units for which amount of goodwill or intangible assets with indefinite useful lives is not significant [member]  Disclosure of information for cash-generating units [line items]	
allocated to cash-generating units is significant  Disclosure of information for cash-generating units [ast block]  Disclosure of information for cash-generating units [abstract]  Disclosure of information for cash-generating units [abstract]  Disclosure of information for cash-generating units [abstract]  Cash-generating units [axis]  Entity's total for cash-generating units [member]  Cash-generating units [member]  Cash-generating units [member]  Aggregate cash-generating units for which amount of goodwill or intangible assets with indefinite useful lives is not significant [member]  Disclosure of information for cash-generating units [line items]	
Disclosure of information for cash-generating units [text block]  Disclosure of information for cash-generating units [abstract]  Disclosure of information for cash-generating units [abstract]  Cash-generating units [axis]  Entity's total for cash-generating units [member]  Cash-generating units [member]  Cash-generating units [member]  Aggregate cash-generating units for which amount of goodwill or intangible assets with indefinite useful lives is not significant [member]  Disclosure of information for cash-generating units [line items]  Itable  AS 36.134 Disclosure  AS 36.134 Disclosure  AS 36.134 Disclosure  AS 36.135 Disclosure  INS 36.135 Disclosure	
Disclosure of information for cash-generating units [table]  Cash-generating units [member]  Cash-generating units [member]  Cash-generating units [member]  Aggregate cash-generating units for which amount of goodwill or intangible assets with indefinite useful lives is not significant [member]  Disclosure of information for cash-generating units [line items]	
Cash-generating units [axis]  Entity's total for cash-generating units [member]  Cash-generating units [member]  Cash-generating units [member]  Aggregate cash-generating units for which amount of goodwill or intangible assets with indefinite useful lives is not significant [member]  Disclosure of information for cash-generating units [line items]	
Entity's total for cash-generating units [member]  Cash-generating units [member]  Aggregate cash-generating units for which amount of goodwill or intangible assets with indefinite useful lives is not significant [member]  Disclosure of information for cash-generating units [line items]  IAS 36.134 Disclosure  WE 36.134 Disclosure  IAS 36.135 Disclosure  IAS 36.135 Disclosure	
Cash-generating units [member]  Cash-generating units for which amount of goodwill or intangible assets with indefinite useful lives is not significant [member]  Disclosure of information for cash-generating units [line items]  [default]  member  IAS 36.134 [bacdosure IAS 36.135 [bacdosure]  Member  IAS 36.135 [bacdosure]	
Aggregate cash-generating units for which amount of goodwill or intangible assets with indefinite useful lives is not significant [member]  Disclosure of information for cash-generating units [line items]  IAS 36.135 Disclosure  III in items	
indefinite useful lives is not significant [member]  Disclosure of information for cash-generating units [line items]  Insert Section 1997   1	
Disclosure of information for cash-generating units [line items] line items	
EDC 2 DC7 d 100 1 E4 a	
Goodwill  X instant, debt A S 3.134 A Bioclosure IAS 1.54 C Disclosure  A S 3.134 A Bioclosure IAS 3.6134 a Bioclosure IAS 1.54 C Disclosure	
IAS 36 134 h IAS 38 122 a	
Intangible assets with indefinite useful life A 36.135 b Disclosure	
Description of basis on which unit's recoverable amount has been determined text IAS 36.134 to Description of basis on which unit's recoverable amount has been determined text IAS 36.134 to Description of basis on which unit's recoverable amount has been determined text IAS 36.134 to Description of basis on which unit's recoverable amount has been determined text.	
Description of key assumptions on which management has based cash flow projections text IAS 36.134 d (i) Disclosure, IAS 36.135 c Disclosure  Description of valuation techniques used to measure fair value less costs of disposal text IAS 36.134 e Disclosure, IAS 36.130 f (ii) Disclosure	
of disposal IEXT IAS 30.130 I (III) Disclosure, IAS 30.134 e (I) Disclosure	
Description of management's approach to determining values assigned to key assumptions text IAS 36.134 d (ii) Disclosure IAS 36.135 d Disclosure IAS 36.134 e (iii) Disclosure IAS 36.134	
Description of level of fair value hierarchy within which fair value measurement is categorised text IAS 36.130 f (i) package. IAS 36.134 e (ii) A) Disclosure	
Description of change in valuation technique used to measure fair value less costs of disposal text IAS 36.130 f (iii) Disclosure, IAS 36.130 f (iii) Disclosure	
Description of reasons for change in valuation technique used to measure fair value less costs of disposal IAS 36.130 f (ii) Disclosure, IAS 36.134 e (iiB) Disclosure	
cisposal Explanation of period over which management has projected cash flows text IAS 36.134 d (iii) Disclosure. IAS 36.134 e (iii) Disclosure	
Growth rate used to extrapolate cash flow projections X.XX instant IAS 36.134 d (iv) Disclosure, IAS 36.134 e (iv) Disclosure	
Description of justification for using growth rate that exceeds long-term average growth rate text IAS 36.134 4 (iv) Disclosure	
Discount rate applied to cash flow projections  X.XX Instant  Amount by which unit's recoverable amount exceeds its carrying amount  X Instant, debit  X 36.134 d (v) Disclosure, IAS 36.134 e (v) Disclosure  IAS 36.134 f (i) Disclosure, IAS 36.135 e (ii) Disclosure	
Evaluation of value assigned to key assumption	
Amount by which value assigned to key assumption must change in order for unit's recoverable amount	
to be equal to carrying amount  [832610] Notes - Leases	
Displacing of locace float black IFRS 16 - Disclosure Disclosure FRS 16 -	
Disclosure of reases [text block]  Presentation Disclosure	
Presentation of leases for lessee [abstract]  Right-of-use assets that do not meet definition of investment property  X instant, debit  IFRS 16.47 a Disclosure	
Hight-of-use assets that do not meet deminion of investment properly  Description of line items in statement of financial position which include right-of-use assets  text IFRS 16.47 & Disclosure  (IFRS 16.47 & Disclosure  IFRS 16.47 & Disclosure	
Lease liabilities [abstract]	
Current lease liabilities X instant, credit IFRS 16.47 b Discissure	
Non-current lease liabilities X instant_credit	
Description of line items in statement of financial position which include lease liabilities text IFRS 16.47 Disclosure	
Description of cross-reference to disclosures about leases text IFRS 16.52 <sub>Disclosure</sub>	
Disclosure of quantitative information about leases for lessee [abstract]	
Disclosure of quantitative information about right-of-use assets [text block] text block IFRS 16.53 Disclosure  Disclosure of quantitative information about right-of-use assets [abstract]	
Uisciosure or quantitative information about right-of-use assets [abstract]  Disclosure of quantitative information about right-of-use assets [able] table IFRS 16.53 <sub>Disclosure</sub>	
Classos of coaste (quip)	
IAS 30.120 Disclosure IPTS 10.33 Disclosure	
Assets [member]   MS 36.126 <sub>Disclosure</sub> , IFRS 13.93 <sub>Disclosure</sub> ,   Gefault]   IFRS 16.53 <sub>Disclosure</sub>	
IERS 16 53 IAS 36 127	
Property, plant and equipment [member]  member  MS 16.73 Disclosure	

	-		Additional AU Reference	
Label	Туре	IFRS reference	to IFRS elements	AU Reference
Land and buildings [member]	member	IAS 16.37 b Example IAS 16.37 a Example		
Land [member]  Buildings [member]	member member	IAS 16.37 a Example IAS 16.37 Common practice		
Machinery [member]	member	IAS 16.37 c Example		
Vehicles [member]	member	IAS 16.37 Common practice		
Ships [member] Aircraft [member]	member member	IAS 16.37 d <sub>Example</sub> IAS 16.37 e <sub>Example</sub>		
Motor vehicles [member]	member	IAS 16.37 f Example		
Fixtures and fittings [member]	member	IAS 16.37 g Example		
Office equipment [member]	member	IAS 16.37 h Example		
Computer equipment [member]  Communication and network equipment [member]	member member	IAS 16.37 Common practice IAS 16.37 Common practice		
Network infrastructure [member]	member	IAS 16.37 Common practice		
Bearer plants [member]	member	IAS 16.37 i Example		
Mining assets [member] Mining property [member]	member	IAS 16.37 Common practice		
Oil and gas assets [member]	member member	IAS 16.37 Common practice IAS 16.37 Common practice		
Power generating assets [member]	member	IAS 16.37 Common practice		
Construction in progress [member]	member	IAS 16.37 Common practice		
Owner-occupied property measured using investment property fair value model [member]  Other property, plant and equipment [member]	member member	Effective 2023-01-01 IAS 16.29B Disclosure IAS 16.37 Common practice		
		IFRS 16.53 Example, IAS 38.118 Disclosure,		
Intangible assets other than goodwill [member]	member	IAS 36.127 Example		
Other assets [member]	member	IFRS 16.53 Example		
Disclosure of quantitative information about right-of-use assets [line items]  Depreciation, right-of-use assets	line items X <sub>duration</sub>	IFRS 16.53 a Dischoure		
Right-of-use assets	X duration X instant, debit	IFRS 16.53 j Disclosure		
Effective date of revaluation, right-of-use assets	text	IFRS 16.57 Disclosure		
Explanation of involvement of independent valuer in revaluation, right-of-use assets	text	IFRS 16.57 Disclosure		
Right-of-use assets, revalued assets, at cost Right-of-use assets, revaluation surplus	X instant, debit X instant, credit	IFRS 16.57 Disclosure IFRS 16.57 Disclosure		
Right-of-use assets, revaluation surplus  Right-of-use assets, increase (decrease) in revaluation surplus	X instant, credit X duration, credit	IFRS 16.57 Disclosure		
Description of restrictions on distribution of revaluation surplus to shareholders, right-of-use assets	text	IFRS 16.57 Disclosure		
Interest expense on lease liabilities	X duration, debit	IFRS 16.53 b <sub>Disclosure</sub>		
Expense relating to short-term leases for which recognition exemption has been used  Expense relating to leases of low-value assets for which recognition exemption has been used	X duration, debit	IFRS 16.53 c <sub>Disclosure</sub> IFRS 16.53 d <sub>Disclosure</sub>		
Expense relating to reases of low-value assets for which recognition exemption has been used  Expense relating to variable lease payments not included in measurement of lease liabilities	X duration, debit	IFRS 16.53 ¢ Disclosure		
Income from subleasing right-of-use assets	X duration, credit	IFRS 16.53 f Disclosure		
Cash outflow for leases	X duration, credit	IFRS 16.53 g Disclosure		
Additions to right-of-use assets  Gains (losses) arising from sale and leaseback transactions	X duration, debit X duration, credit	IFRS 16.53 h <sub>Disclosure</sub> IFRS 16.53 i <sub>Disclosure</sub>		
Lease commitments for short-term leases for which recognition exemption has been used	X duration, credit	IFRS 16.55 Disclosure		
Additional disclosure where a lessee is a not-for-profit entity and elects to measure a class or classes of right-of-use		Diagnostic		AASB 16. Aus59.1
assets at initial recognition at cost for leases having significantly below-market terms and conditions principally to enable the entity to further its objectives	text block			
Disclosure of additional information about leasing activities for lessee [text block]	text block	IFRS 16.59 Disclosure		
Information about nature of lessee's leasing activities	text	IFRS 16.59 a Example		
Information about potential exposure to future cash outflows not reflected in measurement of lease liability	text	IFRS 16.59 b <sub>Example</sub>		
Information about lessee's exposure arising from variable lease payments Information about lessee's exposure arising from extension options and termination options	text	IFRS 16.59 b (i) Example IFRS 16.59 b (ii) Example		
Information about lessee's exposure arising from residual value guarantees	text	IFRS 16.59 b (iii) Example		
Information about exposure arising from leases not yet commenced to which lessee is committed	text	IFRS 16.59 b (iv) Example		
Information about restrictions or covenants imposed by leases on lessee	text	IFRS 16.59 c Example		
Information about sale and leaseback transactions  Statement that lessee accounts for short-term leases using recognition exemption	text	IFRS 16.59 d <sub>Example</sub> IFRS 16.60 <sub>Disclosure</sub>		
Statement that lessee accounts for leases of low-value assets using recognition exemption	text	IFRS 16.60 Disclosure		
Statement that lessee applied practical expedient in paragraph 46A of IFRS 16 to all rent concessions occurring	text	IFRS 16.60A a Disclosure		
as direct consequence of covid-19 pandemic that meet conditions in paragraph 46B of IFRS 16				
Disclosure of information about nature of contracts to which lessee applied practical expedient in paragraph 46A				
Disclosure of information about nature of contracts to which lessee applied practical expedient in paragraph 46A of IFRS 16 if it is not applied to all rent concessions occurring as direct consequence of covid-19 pandemic [text		IFRS 16.60A a Disclosure		
	text block	IFRS 16.60A a Disclosure		
of IFRS 16 if it is not applied to all rent concessions occurring as direct consequence of covid-19 pandemic (text block)  Amount recognised in profit or loss for reporting period to reflect changes in lease payments that arise from rent concessions occurring as direct consequence of covid-19 pandemic to which lessee applied practical expedient	text block	IFRS 16.60A a Disclosure		
of IFRS 16 if it is not applied to all rent concessions occurring as direct consequence of covid-19 pandemic [text block]  Amount recognised in profit or loss for reporting period to reflect changes in lease payments that arise from rent concessions occurring as direct consequence of covid-19 pandemic to which lessee applied practical expedient in paragraph 46A of IFRS 16	text block			
of IFRS 16 if it is not applied to all rent concessions occurring as direct consequence of covid-19 pandemic (text block)  Amount recognised in profit or loss for reporting period to reflect changes in lease payments that arise from rent concessions occurring as direct consequence of covid-19 pandemic to which lessee applied practical expedient in paragraph 46A of IFRS 16  Disclosure of quantitative information about leases for lessor [abstract]  Selling profit (loss) on finance leases	X duration, credit	IFRS 16.60A b Disclosure		
of IFRS 16 if it is not applied to all rent concessions occurring as direct consequence of covid-19 pandemic [text block]  Amount recognised in profit or loss for reporting period to reflect changes in lease payments that arise from rent concessions occurring as direct consequence of covid-19 pandemic to which lessee applied practical expedient in paragraph 46A of IFRS 16  Disclosure of quantitative information about leases for lessor [abstract]  Selling profit (loss) on finance leases  Finance income on net investment in finance lease	X duration, credit  X duration, credit  X duration, credit  X duration, credit	IFRS 16.60A b Disclosure  IFRS 16.90 a (i) Disclosure  IFRS 16.90 a (ii) Disclosure		
of IFRS 16 if it is not applied to all rent concessions occurring as direct consequence of covid-19 pandemic [text block]  Amount recognised in profit or loss for reporting period to reflect changes in lease payments that arise from rent concessions occurring as direct consequence of covid-19 pandemic to which lessee applied practical expedient in paragraph 46A of IFRS 16  Disclosure of quantitative information about leases for lessor [abstract]  Selling profit (loss) on finance leases  Finance income on net investment in finance lease Income relating to variable lease payments not included in measurement of net investment in finance lease	text block  X duration, credit  X duration, credit X duration, credit X duration, credit X duration, credit	IFRS 16.60A b Disclosure  IFRS 16.90 a (i) Disclosure  IFRS 16.90 a (ii) Disclosure  IFRS 16.90 a (iii) Disclosure		
of IFRS 16 if it is not applied to all rent concessions occurring as direct consequence of covid-19 pandemic [text block]  Amount recognised in profit or loss for reporting period to reflect changes in lease payments that arise from rent concessions occurring as direct consequence of covid-19 pandemic to which lessee applied practical expedient in paragraph 46A of IFRS 16  Disclosure of quantitative information about leases for lessor [abstract]  Selling profit (loss) on finance leases  Finance income on net investment in finance lease	X duration, credit  X duration, credit  X duration, credit  X duration, credit	IFRS 16.60A b Disclosure  IFRS 16.90 a (i) Disclosure  IFRS 16.90 a (ii) Disclosure		
of IFRS 16 if it is not applied to all rent concessions occurring as direct consequence of covid-19 pandemic (text block)  Amount recognised in profit or loss for reporting period to reflect changes in lease payments that arise from rent concessions occurring as direct consequence of covid-19 pandemic to which lessee applied practical expedient in paragraph 46A of IFRS 16  Disclosure of quantitative information about leases for lessor [abstract]  Selling profit (loss) on finance leases  Finance income on net investment in finance lease  Income relating to variable lease payments not included in measurement of net investment in finance lease  Operating lease income  Income relating to variable lease payments for operating leases that do not depend on index or rate  Disclosure of additional information about leasing activities for lessor [text block]	text block  X duration, credit  text block	IFRS 16.60A b Disclosure  IFRS 16.90 a (i) Disclosure  IFRS 16.90 a (ii) Disclosure  IFRS 16.90 b Disclosure		
of IFRS 16 if it is not applied to all rent concessions occurring as direct consequence of covid-19 pandemic (text block) Amount recognised in profit or loss for reporting period to reflect changes in lease payments that arise from rent concessions occurring as direct consequence of covid-19 pandemic to which lessee applied practical expedient in paragraph 46A of IFRS 16 Disclosure of quantitative information about leases for lessor [abstract] Selling profit (loss) on finance leases Finance income on net investment in finance lease Income relating to variable lease payments not included in measurement of net investment in finance lease Operating lease income Income relating to variable lease payments for operating leases that do not depend on index or rate Disclosure of additional information about leasing activities for lessor [text block] Information about nature of lessor's leasing activities	text block  X duration, credit  text block  text	IFRS 16.60A b Disclosure  IFRS 16.90 a (i) Disclosure  IFRS 16.90 a (ii) Disclosure  IFRS 16.90 a (iii) Disclosure  IFRS 16.90 b Disclosure  IFRS 16.90 b Disclosure  IFRS 16.92 Disclosure  IFRS 16.92 Disclosure  IFRS 16.92 Disclosure		
of IFRS 16 if it is not applied to all rent concessions occurring as direct consequence of covid-19 pandemic [text block]  Amount recognised in profit or loss for reporting period to reflect changes in lease payments that arise from rent concessions occurring as direct consequence of covid-19 pandemic to which lessee applied practical expedient in paragraph 46A of IFRS 16  Disclosure of quantitative information about leases for lessor [abstract]  Selling profit (loss) on finance leases  Finance income on net investment in finance lease Income relating to variable lease payments not included in measurement of net investment in finance lease Operating lease income Income relating to variable lease payments for operating leases that do not depend on index or rate Disclosure of additional information about leasing activities for lessor [text block] Information about nature of lessor's leasing activities Information about how lessor manages risk associated with rights it retains in underlying assets	text block  X duration, credit  X duration, credit  X duration, credit X duration, credit X duration, credit X duration, credit text block text text	IFRS 16.60A b Disclosure  IFRS 16.90 a (i) Disclosure  IFRS 16.90 a (ii) Disclosure  IFRS 16.90 b Disclosure  IFRS 16.90 b Disclosure  IFRS 16.90 b Disclosure  IFRS 16.92 Disclosure  IFRS 16.92 Disclosure  IFRS 16.92 b Disclosure  IFRS 16.92 b Disclosure  IFRS 16.92 b Disclosure		
of IFRS 16 if it is not applied to all rent concessions occurring as direct consequence of covid-19 pandemic (text block) Amount recognised in profit or loss for reporting period to reflect changes in lease payments that arise from rent concessions occurring as direct consequence of covid-19 pandemic to which lessee applied practical expedient in paragraph 46A of IFRS 16 Disclosure of quantitative information about leases for lessor [abstract] Selling profit (loss) on finance leases Finance income on net investment in finance lease Income relating to variable lease payments not included in measurement of net investment in finance lease Operating lease income Income relating to variable lease payments for operating leases that do not depend on index or rate Disclosure of additional information about leasing activities for lessor [text block] Information about nature of lessor's leasing activities	text block  X duration, credit  text block  text	IFRS 16.60A b Disclosure  IFRS 16.90 a (i) Disclosure  IFRS 16.90 a (ii) Disclosure  IFRS 16.90 a (iii) Disclosure  IFRS 16.90 b Disclosure  IFRS 16.90 b Disclosure  IFRS 16.92 b Disclosure  IFRS 16.93 a Disclosure  IFRS 16.93 a Disclosure  IFRS 16.93 b Disclosure  IFRS 16.93 b Disclosure		
of IFRS 16 if it is not applied to all rent concessions occurring as direct consequence of covid-19 pandemic (text block) Amount recognised in profit or loss for reporting period to reflect changes in lease payments that arise from rent concessions occurring as direct consequence of covid-19 pandemic to which lessee applied practical expedient in paragraph 46A of IFRS 16 Disclosure of quantitative information about leases for lessor [abstract] Selling profit (loss) on finance leases Finance income on net investment in finance lease Income relating to variable lease payments not included in measurement of net investment in finance lease Operating lease income Income relating to variable lease payments for operating leases that do not depend on index or rate Disclosure of additional information about leasing activities for lessor [text block] Information about nature of lessor's leasing activities Information about how lessor manages risk associated with rights it retains in underlying assets Information about changes in net investment in finance lease [text block] Increase (decrease) in net investment in finance lease	text block  X duration, credit  text block  text  text  text  text  text  text  text  text  text  X duration, debit	IFRS 16.60A b Disclosure  IFRS 16.90 a (i) Disclosure  IFRS 16.90 a (ii) Disclosure  IFRS 16.90 b Disclosure  IFRS 16.90 b Disclosure  IFRS 16.90 b Disclosure  IFRS 16.92 Disclosure  IFRS 16.92 b Disclosure  IFRS 16.92 b Disclosure  IFRS 16.92 b Disclosure  IFRS 16.93 b Disclosure  IFRS 16.93 Disclosure  IFRS 16.93 Disclosure  IFRS 16.93 Disclosure  IFRS 16.93 Disclosure		
of IFRS 16 if it is not applied to all rent concessions occurring as direct consequence of covid-19 pandemic (text block)  Amount recognised in profit or loss for reporting period to reflect changes in lease payments that arise from rent concessions occurring as direct consequence of covid-19 pandemic to which lessee applied practical expedient in paragraph 46A of IFRS 16  Disclosure of quantitative information about leases for lessor [abstract]  Selling profit (loss) on finance leases  Finance income on net investment in finance lease  Income relating to variable lease payments not included in measurement of net investment in finance lease  Operating lease income  Income relating to variable lease payments for operating leases that do not depend on index or rate  Disclosure of additional information about leasing activities for lessor [text block]  Information about nature of lessor's leasing activities  Information about how lessor manages risk associated with rights it retains in underlying assets  Information about risk management strategy for rights that lessor retains in underlying assets  Explanation of significant changes in net investment in finance lease [text block]  Increase (decrease) in net investment in finance lease  Disclosure of maturity analysis of finance lease payments receivable [text block]	text block  X duration, credit  X duration, credit X duration, credit X duration, credit X duration, credit X duration, credit text block text text text text text text text tex	IFRS 16.60A b Disclosure  IFRS 16.90 a (i) Disclosure  IFRS 16.90 a (ii) Disclosure  IFRS 16.90 a (iii) Disclosure  IFRS 16.90 b Disclosure  IFRS 16.90 b Disclosure  IFRS 16.92 b Disclosure  IFRS 16.93 a Disclosure  IFRS 16.93 a Disclosure  IFRS 16.93 b Disclosure  IFRS 16.93 b Disclosure		
of IFRS 16 if it is not applied to all rent concessions occurring as direct consequence of covid-19 pandemic (text block)  Amount recognised in profit or loss for reporting period to reflect changes in lease payments that arise from rent concessions occurring as direct consequence of covid-19 pandemic to which lessee applied practical expedient in paragraph 46A of IFRS 16  Disclosure of quantitative information about leases for lessor [abstract]  Selling profit (loss) on finance leases  Finance income on net investment in finance lease  Income relating to variable lease payments not included in measurement of net investment in finance lease  Operating lease income  Income relating to variable lease payments for operating leases that do not depend on index or rate  Disclosure of additional information about leasing activities for lessor [text block]  Information about nature of lessor's leasing activities  Information about how lessor manages risk associated with rights it retains in underlying assets  Information about risk management strategy for rights that lessor retains in underlying assets  Explanation of significant changes in net investment in finance lease [text block]  Increase (decrease) in net investment in finance lease  Disclosure of maturity analysis of finance lease payments receivable [text block]  Disclosure of maturity analysis of finance lease payments receivable [abstract]	text block  X duration, credit  text block  text  text  text  text  text  text  text  text  text  X duration, debit	IFRS 16.60A b Disclosure  IFRS 16.90 a (i) Disclosure  IFRS 16.90 a (ii) Disclosure  IFRS 16.90 a (iii) Disclosure  IFRS 16.90 b Disclosure  IFRS 16.90 b Disclosure  IFRS 16.92 b Disclosure  IFRS 16.92 b Disclosure  IFRS 16.92 b Disclosure  IFRS 16.92 b Disclosure  IFRS 16.93 Disclosure  IFRS 16.94 Disclosure		
of IFRS 16 if it is not applied to all rent concessions occurring as direct consequence of covid-19 pandemic (text block)  Amount recognised in profit or loss for reporting period to reflect changes in lease payments that arise from rent concessions occurring as direct consequence of covid-19 pandemic to which lessee applied practical expedient in paragraph 46A of IFRS 16  Disclosure of quantitative information about leases for lessor [abstract]  Selling profit (loss) on finance leases  Finance income on net investment in finance lease  Income relating to variable lease payments not included in measurement of net investment in finance lease  Operating lease income  Income relating to variable lease payments for operating leases that do not depend on index or rate  Disclosure of additional information about leasing activities for lessor [text block]  Information about nature of lessor's leasing activities  Information about how lessor manages risk associated with rights it retains in underlying assets  Information about risk management strategy for rights that lessor retains in underlying assets  Explanation of significant changes in net investment in finance lease [text block]  Increase (decrease) in net investment in finance lease  Disclosure of maturity analysis of finance lease payments receivable [text block]	text block  X duration, credit  X duration, credit X duration, credit X duration, credit X duration, credit X duration, credit text block text text text text text text text tex	IFRS 16.60A b Disclosure  IFRS 16.90 a (i) Disclosure  IFRS 16.90 a (ii) Disclosure  IFRS 16.90 b Disclosure  IFRS 16.90 b Disclosure  IFRS 16.90 b Disclosure  IFRS 16.92 Disclosure  IFRS 16.92 b Disclosure  IFRS 16.92 b Disclosure  IFRS 16.92 b Disclosure  IFRS 16.93 b Disclosure  IFRS 16.93 Disclosure  IFRS 16.93 Disclosure  IFRS 16.93 Disclosure  IFRS 16.93 Disclosure		
of IFRS 16 if it is not applied to all rent concessions occurring as direct consequence of covid-19 pandemic (text block)  Amount recognised in profit or loss for reporting period to reflect changes in lease payments that arise from rent concessions occurring as direct consequence of covid-19 pandemic to which lessee applied practical expedient in paragraph 46A of IFRS 16  Disclosure of quantitative information about leases for lessor [abstract]  Selling profit (loss) on finance leases  Finance income on net investment in finance lease  Income relating to variable lease payments not included in measurement of net investment in finance lease  Operating lease income  Income relating to variable lease payments for operating leases that do not depend on index or rate  Disclosure of additional information about leasing activities for lessor [text block]  Information about nature of lessor's leasing activities  Information about how lessor manages risk associated with rights it retains in underlying assets  Information about risk management strategy for rights that lessor retains in underlying assets  Explanation of significant changes in net investment in finance lease [text block]  Increase (decrease) in net investment in finance lease  Disclosure of maturity analysis of finance lease payments receivable [text block]  Disclosure of maturity analysis of finance lease payments receivable [abstract]	text block  X duration, credit  X duration, credit X duration, credit X duration, credit X duration, credit X duration, credit text block text text text text text text text tex	IFRS 16.60A b Disclosure  IFRS 16.90 a (i) Disclosure  IFRS 16.90 a (ii) Disclosure  IFRS 16.90 a (iii) Disclosure  IFRS 16.90 b Disclosure  IFRS 16.90 b Disclosure  IFRS 16.92 Disclosure  IFRS 16.92 a Disclosure  IFRS 16.92 b Disclosure  IFRS 16.93 b Disclosure  IFRS 16.94 b Disclosure  IFRS 16.94 Disclosure  IFRS 16.94 Disclosure  IFRS 16.94 Disclosure  IFRS 16.95 Disclosure  IFRS 16.97 Disclosure		
of IFRS 16 if it is not applied to all rent concessions occurring as direct consequence of covid-19 pandemic (text block)  Amount recognised in profit or loss for reporting period to reflect changes in lease payments that arise from rent concessions occurring as direct consequence of covid-19 pandemic to which lessee applied practical expedient in paragraph 46A of IFRS 16  Disclosure of quantitative information about leases for lessor [abstract]  Selling profit (loss) on finance leases  Finance income on net investment in finance lease  Income relating to variable lease payments not included in measurement of net investment in finance lease  Operating lease income  Income relating to variable lease payments for operating leases that do not depend on index or rate  Disclosure of additional information about leasing activities for lessor [text block]  Information about nature of lessor's leasing activities  Information about how lessor manages risk associated with rights it retains in underlying assets  Information about risk management strategy for rights that lessor retains in underlying assets  Explanation of significant changes in net investment in finance lease [text block]  Increase (decrease) in net investment in finance lease  Disclosure of maturity analysis of finance lease payments receivable [text block]  Disclosure of maturity analysis of finance lease payments receivable [abstract]	text block  X duration, credit  X duration, credit X duration, credit X duration, credit X duration, credit X duration, credit text block text text text text text text text tex	IFRS 16.60A b Disclosure  IFRS 16.90 a (i) Disclosure  IFRS 16.90 a (ii) Disclosure  IFRS 16.90 a (iii) Disclosure  IFRS 16.90 b Disclosure  IFRS 16.90 b Disclosure  IFRS 16.92 d Disclosure  IFRS 16.92 d Disclosure  IFRS 16.92 b Disclosure  IFRS 16.92 b Disclosure  IFRS 16.93 b Disclosure  IFRS 16.94 b Disclosure  IFRS 16.95 Disclosure  IFRS 16.96 Disclosure  IFRS 16.97 Disclosure		
of IFRS 16 if it is not applied to all rent concessions occurring as direct consequence of covid-19 pandemic (text block)  Amount recognised in profit or loss for reporting period to reflect changes in lease payments that arise from rent concessions occurring as direct consequence of covid-19 pandemic to which lessee applied practical expedient in paragraph 46A of IFRS 16  Disclosure of quantitative information about leases for lessor [abstract]  Selling profit (loss) on finance leases  Finance income on net investment in finance lease  Income relating to variable lease payments not included in measurement of net investment in finance lease  Operating lease income  Income relating to variable lease payments for operating leases that do not depend on index or rate  Disclosure of additional information about leasing activities for lessor [text block]  Information about nature of lessor's leasing activities  Information about how lessor manages risk associated with rights it retains in underlying assets  Information about risk management strategy for rights that lessor retains in underlying assets  Explanation of significant changes in net investment in finance lease [text block]  Increase (decrease) in net investment in finance lease  Disclosure of maturity analysis of finance lease payments receivable [text block]  Disclosure of maturity analysis of finance lease payments receivable [abstract]	text block  X duration, credit  X duration, credit X duration, credit X duration, credit X duration, credit X duration, credit text block text text text text text text text tex	IFRS 16.60A b Disclosure  IFRS 16.90 a (i) Disclosure  IFRS 16.90 a (ii) Disclosure  IFRS 16.90 a (iii) Disclosure  IFRS 16.90 b Disclosure  IFRS 16.90 b Disclosure  IFRS 16.92 Disclosure  IFRS 16.92 a Disclosure  IFRS 16.92 b Disclosure  IFRS 16.93 b Disclosure  IFRS 16.94 b Disclosure  IFRS 16.94 Disclosure  IFRS 16.94 Disclosure  IFRS 16.94 Disclosure  IFRS 16.95 Disclosure  IFRS 16.97 Disclosure		
of IFRS 16 if it is not applied to all rent concessions occurring as direct consequence of covid-19 pandemic (text block)  Amount recognised in profit or loss for reporting period to reflect changes in lease payments that arise from rent concessions occurring as direct consequence of covid-19 pandemic to which lessee applied practical expedient in paragraph 46A of IFRS 16  Disclosure of quantitative information about leases for lessor [abstract]  Selling profit (loss) on finance leases  Finance income on net investment in finance lease  Income relating to variable lease payments not included in measurement of net investment in finance lease  Operating lease income  Income relating to variable lease payments for operating leases that do not depend on index or rate  Disclosure of additional information about leasing activities for lessor [text block]  Information about now lessor manages risk associated with rights it retains in underlying assets  Information about row lessor manages risk associated with rights it retains in underlying assets  Explanation of significant changes in net investment in finance lease [text block]  Increases (decrease) in net investment in finance lease  Disclosure of maturity analysis of finance lease payments receivable [text block]  Disclosure of maturity analysis of finance lease payments receivable [text block]  Disclosure of maturity analysis of finance lease payments receivable [table]	text block  X duration, credit  text block  text  text  text block  text  text block  text text block  text text block  text text block  text text block  text block  text block  text block  text block	IFRS 16.60A b Disclosure  IFRS 16.90 a (i) Disclosure  IFRS 16.90 a (ii) Disclosure  IFRS 16.90 a (iii) Disclosure  IFRS 16.90 a (iii) Disclosure  IFRS 16.90 b Disclosure  IFRS 16.92 b Disclosure  IFRS 16.92 b Disclosure  IFRS 16.92 b Disclosure  IFRS 16.93 b Disclosure  IFRS 16.93 b Disclosure  IFRS 16.94 b Disclosure  IFRS 16.97 Disclosure  IFRS 16.97 Disclosure  IFRS 16.94 Disclosure  IFRS 16.94 Disclosure  IFRS 16.94 Disclosure  IFRS 16.97 Disclosure  IFRS 16.94 Disclosure  IFRS 16.96 Disclosure  IFRS 16.97 Disclosure		
of IFRS 16 if it is not applied to all rent concessions occurring as direct consequence of covid-19 pandemic (text block)  Amount recognised in profit or loss for reporting period to reflect changes in lease payments that arise from rent concessions occurring as direct consequence of covid-19 pandemic to which lessee applied practical expedient in paragraph 46A of IFRS 16  Disclosure of quantitative information about leases for lessor [abstract]  Selling profit (loss) on finance leases  Finance income on net investment in finance lease  Income relating to variable lease payments not included in measurement of net investment in finance lease  Operating lease income  Income relating to variable lease payments for operating leases that do not depend on index or rate  Disclosure of additional information about leasing activities for lessor [text block]  Information about now lessor manages risk associated with rights it retains in underlying assets  Information about row lessor manages risk associated with rights it retains in underlying assets  Explanation of significant changes in net investment in finance lease [text block]  Increases (decrease) in net investment in finance lease  Disclosure of maturity analysis of finance lease payments receivable [text block]  Disclosure of maturity analysis of finance lease payments receivable [text block]  Disclosure of maturity analysis of finance lease payments receivable [table]	text block  X duration, credit  text block  text  text  text block  text  text block  text text block  text text block  text text block  text text block  text block  text block  text block  text block	IFRS 16.90 a (i) Disclosure  IFRS 16.90 a (ii) Disclosure  IFRS 16.90 a (iii) Disclosure  IFRS 16.90 a (iii) Disclosure  IFRS 16.90 b Disclosure  IFRS 16.90 b Disclosure  IFRS 16.92 Disclosure  IFRS 16.92 b Disclosure  IFRS 16.92 b Disclosure  IFRS 16.93 b Disclosure  IFRS 16.93 Disclosure  IFRS 16.94 Disclosure  IFRS 16.97 Disclosure  IFRS 16.94 Disclosure  IFRS 17.1094 Disclosure  IFRS 17.10104 Disclosure  IFRS 16.91 Disclosure  IFRS 17.10104 Disclosure  IFRS 17.102 b Disclosure		
of IFRS 16 if it is not applied to all rent concessions occurring as direct consequence of covid-19 pandemic (text block)  Amount recognised in profit or loss for reporting period to reflect changes in lease payments that arise from rent concessions occurring as direct consequence of covid-19 pandemic to which lessee applied practical expedient in paragraph 46A of IFRS 16  Disclosure of quantitative information about leases for lessor [abstract]  Selling profit (loss) on finance leases  Finance income on net investment in finance lease  Income relating to variable lease payments not included in measurement of net investment in finance lease  Operating lease income  Income relating to variable lease payments for operating leases that do not depend on index or rate  Disclosure of additional information about leasing activities for lessor [text block]  Information about now lessor manages risk associated with rights it retains in underlying assets  Information about row lessor manages risk associated with rights it retains in underlying assets  Explanation of significant changes in net investment in finance lease [text block]  Increases (decrease) in net investment in finance lease  Disclosure of maturity analysis of finance lease payments receivable [text block]  Disclosure of maturity analysis of finance lease payments receivable [text block]  Disclosure of maturity analysis of finance lease payments receivable [table]	text block  X duration, credit  text block  text  text  text block  text  text block  text text block  text text block  text text block  text text block  text block  text block  text block  text block	IFRS 16.60A b Disclosure  IFRS 16.90 a (i) Disclosure  IFRS 16.90 a (ii) Disclosure  IFRS 16.90 a (iii) Disclosure  IFRS 16.90 a (iii) Disclosure  IFRS 16.90 b Disclosure  IFRS 16.92 b Disclosure  IFRS 16.92 b Disclosure  IFRS 16.92 b Disclosure  IFRS 16.93 b Disclosure  IFRS 16.93 b Disclosure  IFRS 16.94 b Disclosure  IFRS 16.97 Disclosure  IFRS 16.97 Disclosure  IFRS 16.94 Disclosure  IFRS 16.94 Disclosure  IFRS 16.94 Disclosure  IFRS 16.97 Disclosure  IFRS 16.94 Disclosure  IFRS 16.96 Disclosure  IFRS 16.97 Disclosure		
of IFRS 16 if it is not applied to all rent concessions occurring as direct consequence of covid-19 pandemic (text block)  Amount recognised in profit or loss for reporting period to reflect changes in lease payments that arise from rent concessions occurring as direct consequence of covid-19 pandemic to which lessee applied practical expedient in paragraph 46A of IFRS 16  Disclosure of quantitative information about leases for lessor [abstract]  Selling profit (loss) on finance leases  Finance income on net investment in finance lease  Income relating to variable lease payments not included in measurement of net investment in finance lease  Operating lease income  Income relating to variable lease payments for operating leases that do not depend on index or rate  Disclosure of additional information about leasing activities for lessor [text block]  Information about now lessor manages risk associated with rights it retains in underlying assets  Information about row lessor manages risk associated with rights it retains in underlying assets  Explanation of significant changes in net investment in finance lease [text block]  Increases (decrease) in net investment in finance lease  Disclosure of maturity analysis of finance lease payments receivable [text block]  Disclosure of maturity analysis of finance lease payments receivable [text block]  Disclosure of maturity analysis of finance lease payments receivable [table]	text block  X duration, credit  text block  text  text  text block  text  text block  text text block  text text block  text text block  text text block  text block  text block  text block  text block	IFRS 16.60A b Disclosure  IFRS 16.90 a (ii) Disclosure  IFRS 16.90 a (iii) Disclosure  IFRS 16.90 a (iii) Disclosure  IFRS 16.90 b Disclosure  IFRS 16.90 b Disclosure  IFRS 16.92 Disclosure  IFRS 16.92 Disclosure  IFRS 16.92 b Disclosure  IFRS 16.93 b Disclosure  IFRS 16.93 b Disclosure  IFRS 16.94 b Disclosure  IFRS 16.96 Disclosure  IFRS 16.97 Disclosure  IFRS 16.94 Disclosure  IFRS 16.94 Disclosure  IFRS 16.96 Disclosure  IFRS 16.97 Disclosure  IFRS 16.97 Disclosure  IFRS 16.97 Disclosure  IFRS 16.97 Disclosure  IFRS 16.98 Disclosure  IFRS 16.99 Disclosure  IFRS 17.109 Disclosure  IFRS 17.109 Disclosure  IFRS 15.120 b (i) Disclosure  IFRS 15.120 b (i) Disclosure		
of IFRS 16 if it is not applied to all rent concessions occurring as direct consequence of covid-19 pandemic (text block)  Amount recognised in profit or loss for reporting period to reflect changes in lease payments that arise from rent concessions occurring as direct consequence of covid-19 pandemic to which lessee applied practical expedient in paragraph 46A of IFRS 16  Disclosure of quantitative information about leases for lessor [abstract]  Selling profit (loss) on finance leases  Finance income on net investment in finance lease  Income relating to variable lease payments not included in measurement of net investment in finance lease  Operating lease income  Income relating to variable lease payments for operating leases that do not depend on index or rate  Disclosure of additional information about leasing activities for lessor [text block]  Information about now lessor manages risk associated with rights it retains in underlying assets  Information about row lessor manages risk associated with rights it retains in underlying assets  Explanation of significant changes in net investment in finance lease [text block]  Increases (decrease) in net investment in finance lease  Disclosure of maturity analysis of finance lease payments receivable [text block]  Disclosure of maturity analysis of finance lease payments receivable [text block]  Disclosure of maturity analysis of finance lease payments receivable [table]	text block  X duration, credit  text block  text  text  text block  text  text block  text text block  text text block  text text block  text text block  text block  text block  text block  text block	IFRS 16.90 a (i) Discibure IFRS 16.90 a (ii) Discibure IFRS 16.90 a (iii) Discibure IFRS 16.90 a (iii) Discibure IFRS 16.90 b Discibure IFRS 16.90 b Discibure IFRS 16.92 Discibure IFRS 16.92 Discibure IFRS 16.92 b Discibure IFRS 16.93 b Discibure IFRS 16.94 Discibure IFRS 16.97 Discibure IFRS 16.91 Discibure IFRS 16.91 Discibure IFRS 16.91 Discibure IFRS 17.132 b Discibure IFRS 18.91 Discibure IFRS 17.132 b Discibure IFRS 18.91 T.132 b Discibure IFRS 18.91 Discibure IFRS 18.97 Discibure IFRS 18.94 Discibure IFRS 18.97 Discibure IFRS 18.94 Discibure IFRS 18.97 Discibure IFRS 18.97 Discibure IFRS 18.94 Discibure IFRS 18.97 Discibure IFRS 18.94 Discibure IFRS 18.97 DISCIBURE IFRS 18.94 DISCIBURE		
of IFRS 16 if it is not applied to all rent concessions occurring as direct consequence of covid-19 pandemic (text block)  Amount recognised in profit or loss for reporting period to reflect changes in lease payments that arise from rent concessions occurring as direct consequence of covid-19 pandemic to which lessee applied practical expedient in paragraph 46A of IFRS 16  Disclosure of quantitative information about leases for lessor [abstract]  Selling profit (loss) on finance leases  Finance income on net investment in finance lease  Income relating to variable lease payments not included in measurement of net investment in finance lease  Operating lease income  Income relating to variable lease payments for operating leases that do not depend on index or rate  Disclosure of additional information about leasing activities for lessor (text block)  Information about nature of lessor's leasing activities  Information about how lessor manages risk associated with rights it retains in underlying assets  Information about risk management strategy for rights that lessor retains in underlying assets  Explanation of significant changes in net investment in finance lease [text block]  Increase (decrease) in net investment in finance lease  Disclosure of maturity analysis of finance lease payments receivable [text block]  Disclosure of maturity analysis of finance lease payments receivable [abstract]  Disclosure of maturity analysis of finance lease payments receivable [text block]  Maturity [axis]	text block  X duration, credit  text block  text  text block  X duration, debit  text block	IFRS 16.90 a (i) Disclosure  IFRS 16.90 a (ii) Disclosure  IFRS 16.90 a (iii) Disclosure  IFRS 16.90 a (iii) Disclosure  IFRS 16.90 b Disclosure  IFRS 16.92 d Disclosure  IFRS 16.92 b Disclosure  IFRS 16.92 b Disclosure  IFRS 16.93 Disclosure  IFRS 16.94 b Disclosure  IFRS 16.95 b Disclosure  IFRS 16.96 Disclosure  IFRS 16.97 Disclosure  IFRS 16.98 Disclosure  IFRS 16.99 Disclosure  IFRS 16.99 Disclosure  IFRS 16.99 Disclosure  IFRS 16.94 Disclosure  IFRS 16.94 Disclosure  IFRS 16.94 Disclosure  IFRS 16.94 Disclosure  IFRS 16.97 Disclosure  IFRS 16.97 Disclosure  IFRS 17.109 Disclosure  IFRS 15.120 b (i) Disclosure  IFRS 16.97 Disclosure  IFRS 16.94 Disclosure  IFRS 16.95 Disclosure  IFRS 16.16 Disclosure  IFRS 16.10 b (i) Disclosure  IFRS 16.10 b (i) Disclosure  IFRS 16.97 Disclosure  IFRS 16.94 Disclosure  IFRS 16.10 b (i) Disclosure  IFRS 16.10 b (i) Disclosure  IFRS 16.10 b (i) Disclosure  IFRS 16.94 Disclosure  IFRS 16.94 Disclosure  IFRS 16.94 Disclosure  IFRS 16.91 Disclosure		
of IFRS 16 if it is not applied to all rent concessions occurring as direct consequence of covid-19 pandemic (text block)  Amount recognised in profit or loss for reporting period to reflect changes in lease payments that arise from rent concessions occurring as direct consequence of covid-19 pandemic to which lessee applied practical expedient in paragraph 46A of IFRS 16  Disclosure of quantitative information about leases for lessor [abstract]  Selling profit (loss) on finance leases  Finance income on net investment in finance lease  Income relating to variable lease payments not included in measurement of net investment in finance lease  Operating lease income  Income relating to variable lease payments for operating leases that do not depend on index or rate  Disclosure of additional information about leasing activities for lessor [text block]  Information about now lessor manages risk associated with rights it retains in underlying assets  Information about row lessor manages risk associated with rights it retains in underlying assets  Explanation of significant changes in net investment in finance lease [text block]  Increases (decrease) in net investment in finance lease  Disclosure of maturity analysis of finance lease payments receivable [text block]  Disclosure of maturity analysis of finance lease payments receivable [text block]  Disclosure of maturity analysis of finance lease payments receivable [table]	text block  X duration, credit  text block  text  text  text block  text  text block  text text block  text text block  text text block  text text block  text block  text block  text block  text block	IFRS 16.90 a (i) Discibure IFRS 16.90 a (ii) Discibure IFRS 16.90 a (iii) Discibure IFRS 16.90 a (iii) Discibure IFRS 16.90 b Discibure IFRS 16.90 b Discibure IFRS 16.92 Discibure IFRS 16.92 Discibure IFRS 16.92 b Discibure IFRS 16.93 b Discibure IFRS 16.94 Discibure IFRS 16.97 Discibure IFRS 16.91 Discibure IFRS 16.91 Discibure IFRS 16.91 Discibure IFRS 17.132 b Discibure IFRS 18.91 Discibure IFRS 17.132 b Discibure IFRS 18.91 T.132 b Discibure IFRS 18.91 Discibure IFRS 18.97 Discibure IFRS 18.94 Discibure IFRS 18.97 Discibure IFRS 18.94 Discibure IFRS 18.97 Discibure IFRS 18.97 Discibure IFRS 18.94 Discibure IFRS 18.97 Discibure IFRS 18.94 Discibure IFRS 18.97 DISCIBURE IFRS 18.94 DISCIBURE		
of IFRS 16 if it is not applied to all rent concessions occurring as direct consequence of covid-19 pandemic (text block)  Amount recognised in profit or loss for reporting period to reflect changes in lease payments that arise from rent concessions occurring as direct consequence of covid-19 pandemic to which lessee applied practical expedient in paragraph 46A of IFRS 16  Disclosure of quantitative information about leases for lessor [abstract]  Selling profit (loss) on finance leases  Finance income on net investment in finance lease  Income relating to variable lease payments not included in measurement of net investment in finance lease  Operating lease income  Income relating to variable lease payments for operating leases that do not depend on index or rate  Disclosure of additional information about leasing activities for lessor (text block)  Information about nature of lessor's leasing activities  Information about how lessor manages risk associated with rights it retains in underlying assets  Information about risk management strategy for rights that lessor retains in underlying assets  Explanation of significant changes in net investment in finance lease [text block]  Increase (decrease) in net investment in finance lease  Disclosure of maturity analysis of finance lease payments receivable [text block]  Disclosure of maturity analysis of finance lease payments receivable [abstract]  Disclosure of maturity analysis of finance lease payments receivable [text block]  Maturity [axis]	text block  X duration, credit  text block  text   IFRS 16.90 a (i) Disclosure  IFRS 16.90 a (ii) Disclosure  IFRS 16.90 a (iii) Disclosure  IFRS 16.90 a (iii) Disclosure  IFRS 16.90 b Disclosure  IFRS 16.92 b Disclosure  IFRS 16.92 b Disclosure  IFRS 16.92 b Disclosure  IFRS 16.92 b Disclosure  IFRS 16.93 Disclosure  IFRS 16.94 b Disclosure  IFRS 16.95 b Disclosure  IFRS 16.96 b Disclosure  IFRS 16.97 b Disclosure  IFRS 16.98 b Disclosure  IFRS 16.99 Disclosure  IFRS 16.94 Disclosure  IFRS 7.93 Disclosure  IFRS 16.94 Disclosure  IFRS 15.120 Disclosure  IFRS 15.120 Disclosure  IFRS 16.94 Disclosure  IFRS 7.93 Disclosure  IFRS 7.93 Disclosure  IFRS 1.91 Disclosure  IFRS 7.93 Disclosure  IFRS 7.94 Disclosure  IFRS 7.95 Disclosure  IFRS 7.94 D			
of IFRS 16 if it is not applied to all rent concessions occurring as direct consequence of covid-19 pandemic (text block)  Amount recognised in profit or loss for reporting period to reflect changes in lease payments that arise from rent concessions occurring as direct consequence of covid-19 pandemic to which lessee applied practical expedient in paragraph 46A of IFRS 16  Disclosure of quantitative information about leases for lessor [abstract]  Selling profit (loss) on finance leases  Finance income on net investment in finance lease  Income relating to variable lease payments not included in measurement of net investment in finance lease  Operating lease income  Income relating to variable lease payments for operating leases that do not depend on index or rate  Disclosure of additional information about leasing activities for lessor (text block)  Information about nature of lessor's leasing activities  Information about how lessor manages risk associated with rights it retains in underlying assets  Information about risk management strategy for rights that lessor retains in underlying assets  Explanation of significant changes in net investment in finance lease [text block]  Increase (decrease) in net investment in finance lease  Disclosure of maturity analysis of finance lease payments receivable [text block]  Disclosure of maturity analysis of finance lease payments receivable [abstract]  Disclosure of maturity analysis of finance lease payments receivable [text block]  Maturity [axis]	text block  X duration, credit  text block  text   IFRS 16.90 a (i) Disclosure  IFRS 16.90 a (ii) Disclosure  IFRS 16.90 a (iii) Disclosure  IFRS 16.90 a (iii) Disclosure  IFRS 16.90 b Disclosure  IFRS 16.90 b Disclosure  IFRS 16.92 Disclosure  IFRS 16.92 Disclosure  IFRS 16.92 b Disclosure  IFRS 16.93 Disclosure  IFRS 16.93 Disclosure  IFRS 16.94 Disclosure  IFRS 16.95 Disclosure  IFRS 16.96 Disclosure  IFRS 16.97 Disclosure  IFRS 16.97 Disclosure  IFRS 16.98 Disclosure  IFRS 16.99 Disclosure  IFRS 16.94 Disclosure  IFRS 16.94 Disclosure  IFRS 16.96 Disclosure  IFRS 16.97 Disclosure  IFRS 16.96 Disclosure  IFRS 16.97 Disclosure  IFRS 17.102 Disclosure  IFRS 16.97 Disclosure  IFRS 17.103 Disclosure  IFRS 17.103 Disclosure  IFRS 17.103 Disclosure  IFRS 17.104 Disclosure  IFRS 17.107 Disclosure  IFRS 17.109 Disclosure			
of IFRS 16 if it is not applied to all rent concessions occurring as direct consequence of covid-19 pandemic (text block)  Amount recognised in profit or loss for reporting period to reflect changes in lease payments that arise from rent concessions occurring as direct consequence of covid-19 pandemic to which lessee applied practical expedient in paragraph 46A of IFRS 16  Disclosure of quantitative information about leases for lessor [abstract]  Selling profit (loss) on finance leases  Finance income on net investment in finance lease  Income relating to variable lease payments not included in measurement of net investment in finance lease  Operating lease income  Income relating to variable lease payments for operating leases that do not depend on index or rate  Disclosure of additional information about leasing activities for lessor (text block)  Information about nature of lessor's leasing activities  Information about how lessor manages risk associated with rights it retains in underlying assets  Information about risk management strategy for rights that lessor retains in underlying assets  Explanation of significant changes in net investment in finance lease [text block]  Increase (decrease) in net investment in finance lease  Disclosure of maturity analysis of finance lease payments receivable [text block]  Disclosure of maturity analysis of finance lease payments receivable [abstract]  Disclosure of maturity analysis of finance lease payments receivable [text block]  Maturity [axis]	text block  X duration, credit  text block  text   IFRS 16.90 a (I) Disclosure  IFRS 16.90 a (II) Disclosure  IFRS 16.90 a (III) Disclosure  IFRS 16.90 a (III) Disclosure  IFRS 16.90 b Disclosure  IFRS 16.90 b Disclosure  IFRS 16.92 Disclosure  IFRS 16.92 Disclosure  IFRS 16.92 Disclosure  IFRS 16.92 Disclosure  IFRS 16.93 Disclosure  IFRS 16.94 Disclosure  IFRS 16.94 Disclosure  IFRS 16.94 Disclosure  IFRS 16.94 Disclosure  IFRS 16.97 Disclosure  IFRS 16.94 Disclosure  IFRS 17.109 Disclosure  IFRS 16.94 Disclosure  IFRS 17.110 Dis			
of IFRS 16 if it is not applied to all rent concessions occurring as direct consequence of covid-19 pandemic (text block)  Amount recognised in profit or loss for reporting period to reflect changes in lease payments that arise from rent concessions occurring as direct consequence of covid-19 pandemic to which lessee applied practical expedient in paragraph 46A of IFRS 16  Disclosure of quantitative information about leases for lessor [abstract]  Selling profit (loss) on finance leases  Finance income on net investment in finance lease  Income relating to variable lease payments not included in measurement of net investment in finance lease  Operating lease income  Income relating to variable lease payments for operating leases that do not depend on index or rate  Disclosure of additional information about leasing activities for lessor [text block]  Information about now lessor manages risk associated with rights it retains in underlying assets  Information about now lessor manages risk associated with rights it retains in underlying assets  Explanation of significant changes in net investment in finance lease [text block]  Increase (decrease) in net investment in finance lease  Disclosure of maturity analysis of finance lease payments receivable [text block]  Disclosure of maturity analysis of finance lease payments receivable [abstract]  Disclosure of maturity analysis of finance lease payments receivable [text block]  Maturity [axis]	text block  X duration, credit  X duration, credit X duration, credit X duration, credit X duration, credit X duration, credit X duration, credit text block text text block text text block text text block taxt block table	IFRS 16.90 a (i) Disclosure  IFRS 16.90 a (ii) Disclosure  IFRS 16.90 a (iii) Disclosure  IFRS 16.90 a (iii) Disclosure  IFRS 16.90 b Disclosure  IFRS 16.90 b Disclosure  IFRS 16.92 b Disclosure  IFRS 16.92 b Disclosure  IFRS 16.92 b Disclosure  IFRS 16.93 Disclosure  IFRS 16.94 Disclosure  IFRS 16.94 Disclosure  IFRS 16.95 Disclosure  IFRS 16.96 Disclosure  IFRS 16.97 Disclosure  IFRS 16.97 Disclosure  IFRS 16.97 Disclosure  IFRS 16.97 Disclosure  IFRS 16.94 Disclosure  IFRS 16.94 Disclosure  IFRS 16.95 Disclosure  IFRS 16.96 Disclosure  IFRS 16.97 Disclosure  IFRS 16.97 Disclosure  IFRS 17.109 Disclosure  IFRS 15.120 b (i) Disclosure  IFRS 15.120 b (i) Disclosure  IFRS 17.132 b Disclosure  IFRS 17.134 D Disclosure  IFRS 17.135 b Disclosure  IFRS 17.136 D Disclosure  IFRS 17.136 D Disclosure  IFRS 17.136 D Disclosure  IFRS 17.137 b Disclosure  IFRS 17.138 b Disclosure  IFRS 17.139 b Disclosure  IFRS 17.139 b Disclosure  IFRS 17.134 b Disclosure  IFRS 17.135 b Disclosure  IFRS 17.135 b Disclosure  IFRS 17.136 D Disclosure  IFRS 17.137 b Disclosure  IFRS 17.138 b Disclosure  IFRS 18.138 b Discl		
of IFRS 16 if it is not applied to all rent concessions occurring as direct consequence of covid-19 pandemic (text block)  Amount recognised in profit or loss for reporting period to reflect changes in lease payments that arise from rent concessions occurring as direct consequence of covid-19 pandemic to which lessee applied practical expedient in paragraph 46A of IFRS 16  Disclosure of quantitative information about leases for lessor [abstract]  Selling profit (loss) on finance leases  Finance income on net investment in finance lease  Income relating to variable lease payments not included in measurement of net investment in finance lease  Operating lease income  Income relating to variable lease payments for operating leases that do not depend on index or rate  Disclosure of additional information about leasing activities for lessor (text block)  Information about nature of lessor's leasing activities  Information about how lessor manages risk associated with rights it retains in underlying assets  Information about risk management strategy for rights that lessor retains in underlying assets  Explanation of significant changes in net investment in finance lease [text block]  Increase (decrease) in net investment in finance lease  Disclosure of maturity analysis of finance lease payments receivable [text block]  Disclosure of maturity analysis of finance lease payments receivable [abstract]  Disclosure of maturity analysis of finance lease payments receivable [text block]  Maturity [axis]	text block  X duration, credit  text block  text   IFRS 16.90 a (i) Disclosure  IFRS 16.90 a (ii) Disclosure  IFRS 16.90 a (iii) Disclosure  IFRS 16.90 a (iii) Disclosure  IFRS 16.90 b Disclosure  IFRS 16.90 b Disclosure  IFRS 16.92 Disclosure  IFRS 16.92 Disclosure  IFRS 16.92 Disclosure  IFRS 16.93 Disclosure  IFRS 16.94 Disclosure  IFRS 16.94 Disclosure  IFRS 16.94 Disclosure  IFRS 16.97 Disclosure  IFRS 16.94 Disclosure  IFRS 16.91 Disclosure  IFRS 16.94 Disclosure  IFRS 17.132 Disclosure  IFRS 17.134 Disclosure  IFRS 17.134 Disclosure  IFRS 17.134 Disclosure  IFRS 17.135 Di			
of IFRS 16 if it is not applied to all rent concessions occurring as direct consequence of covid-19 pandemic (text block)  Amount recognised in profit or loss for reporting period to reflect changes in lease payments that arise from rent concessions occurring as direct consequence of covid-19 pandemic to which lessee applied practical expedient in paragraph 46A of IFRS 16  Disclosure of quantitative information about leases for lessor [abstract]  Selling profit (loss) on finance leases  Finance income on net investment in finance lease  Income relating to variable lease payments not included in measurement of net investment in finance lease  Operating lease income  Income relating to variable lease payments for operating leases that do not depend on index or rate  Disclosure of additional information about leasing activities for lessor [text block]  Information about now lessor manages risk associated with rights it retains in underlying assets  Information about now lessor manages risk associated with rights it retains in underlying assets  Explanation of significant changes in net investment in finance lease [text block]  Increase (decrease) in net investment in finance lease  Disclosure of maturity analysis of finance lease payments receivable [text block]  Disclosure of maturity analysis of finance lease payments receivable [abstract]  Disclosure of maturity analysis of finance lease payments receivable [text block]  Maturity [axis]	text block  X duration, credit  X duration, credit X duration, credit X duration, credit X duration, credit X duration, credit X duration, credit text block text text block text text block text text block taxt block table	IFRS 16.90 a (i) Disclosure  IFRS 16.90 a (ii) Disclosure  IFRS 16.90 a (iii) Disclosure  IFRS 16.90 a (iii) Disclosure  IFRS 16.90 b Disclosure  IFRS 16.90 a (iii) Disclosure  IFRS 16.92 Disclosure  IFRS 16.92 Disclosure  IFRS 16.92 a Disclosure  IFRS 16.92 b Disclosure  IFRS 16.93 Disclosure  IFRS 16.94 Disclosure  IFRS 16.94 Disclosure  IFRS 16.94 Disclosure  IFRS 16.94 Disclosure  IFRS 16.97 Disclosure  IFRS 17.132 b Disclosure  IFRS 16.91 Disclosure  IFRS 16.94 Disclosure  IFRS 17.132 b Disclosure  IFRS 17.133 b Disclosure  IFRS 17.134 Example  IFRS 17.135 b Disclosure  IFRS 17.134 Disclosure  IFRS 17.135 b Disclosure  IFRS 17.134 Disclosure  IFRS 17.134 Disclosure  IFRS 17.135 b Disclosure  IFRS 17.134 Disclosure  IFRS 17.135 b Disclosure  IFRS 17.134 D Disclosure		
of IFRS 16 if it is not applied to all rent concessions occurring as direct consequence of covid-19 pandemic (text block)  Amount recognised in profit or loss for reporting period to reflect changes in lease payments that arise from rent concessions occurring as direct consequence of covid-19 pandemic to which lessee applied practical expedient in paragraph 46A of IFRS 16  Disclosure of quantitative information about leases for lessor [abstract]  Selling profit (loss) on finance leases  Finance income on net investment in finance lease  Income relating to variable lease payments not included in measurement of net investment in finance lease  Operating lease income  Income relating to variable lease payments for operating leases that do not depend on index or rate  Disclosure of additional information about leasing activities for lessor [text block]  Information about now lessor manages risk associated with rights it retains in underlying assets  Information about now lessor manages risk associated with rights it retains in underlying assets  Explanation of significant changes in net investment in finance lease [text block]  Increase (decrease) in net investment in finance lease  Disclosure of maturity analysis of finance lease payments receivable [text block]  Disclosure of maturity analysis of finance lease payments receivable [abstract]  Disclosure of maturity analysis of finance lease payments receivable [text block]  Maturity [axis]	text block  X duration, credit  X duration, credit X duration, credit X duration, credit X duration, credit X duration, credit X duration, credit text block text text block text text block text text block taxt block table	IFRS 16.90 a (i) Disclosure  IFRS 16.90 a (ii) Disclosure  IFRS 16.90 a (iii) Disclosure  IFRS 16.90 a (iii) Disclosure  IFRS 16.90 b Disclosure  IFRS 16.92 b Disclosure  IFRS 16.92 b Disclosure  IFRS 16.92 b Disclosure  IFRS 16.93 Disclosure  IFRS 16.94 b Disclosure  IFRS 16.95 b Disclosure  IFRS 16.96 b Disclosure  IFRS 16.97 b Disclosure  IFRS 16.98 b Disclosure  IFRS 16.99 b Disclosure  IFRS 16.90 b Disclosure  IFRS 16.90 b Disclosure  IFRS 16.91 Disclosure  IFRS 16.94 Disclosure  IFRS 16.94 Disclosure  IFRS 16.94 Disclosure  IFRS 16.94 Disclosure  IFRS 16.97 Disclosure  IFRS 17.109 Disclosure  IFRS 16.96 Disclosure  IFRS 17.109 Disclosure  IFRS 15.120 b (i) Disclosure  IFRS 15.121 b Disclosure  IFRS 17.132 b Disclosure  IFRS 16.97 Disclosure  IFRS 17.132 b Disclosure  IFRS 17.131 b Example  IFRS 16.94 Disclosure  IFRS 17.131 b Disclosure  IFRS 17.132 b Disclosure  IFRS 1.97 Disclosure		
of IFRS 16 if it is not applied to all rent concessions occurring as direct consequence of covid-19 pandemic (text block)  Amount recognised in profit or loss for reporting period to reflect changes in lease payments that arise from rent concessions occurring as direct consequence of covid-19 pandemic to which lessee applied practical expedient in paragraph 46A of IFRS 16  Disclosure of quantitative information about leases for lessor [abstract]  Selling profit (loss) on finance leases  Finance income on net investment in finance lease  Income relating to variable lease payments not included in measurement of net investment in finance lease  Operating lease income  Income relating to variable lease payments for operating leases that do not depend on index or rate  Disclosure of additional information about leasing activities for lessor [text block]  Information about now lessor manages risk associated with rights it retains in underlying assets  Information about now lessor manages risk associated with rights it retains in underlying assets  Explanation of significant changes in net investment in finance lease [text block]  Increase (decrease) in net investment in finance lease  Disclosure of maturity analysis of finance lease payments receivable [text block]  Disclosure of maturity analysis of finance lease payments receivable [abstract]  Disclosure of maturity analysis of finance lease payments receivable [text block]  Maturity [axis]	text block  X duration, credit  X duration, credit X duration, credit X duration, credit X duration, credit X duration, credit X duration, credit text block text text block text text block text text block taxt block table	IFRS 16.90 a (i) Disclosure  IFRS 16.90 a (ii) Disclosure  IFRS 16.90 a (iii) Disclosure  IFRS 16.90 a (iii) Disclosure  IFRS 16.90 b Disclosure  IFRS 16.90 b Disclosure  IFRS 16.90 b Disclosure  IFRS 16.92 b Disclosure  IFRS 16.92 b Disclosure  IFRS 16.92 b Disclosure  IFRS 16.93 b Disclosure  IFRS 16.94 Disclosure  IFRS 16.94 Disclosure  IFRS 16.94 Disclosure  IFRS 16.97 Disclosure  IFRS 16.94 Disclosure  IFRS 16.97 Disclosure  IFRS 17.109 Disclosure  IFRS 17.11 Example:  IFRS 17.11 Example:  IFRS 17.11 Example:  IFRS 17.11 Disclosure  IFRS 17.11 Disclosure  IFRS 17.12 Disclosure  IFRS 17.13 b Disclosure  IFRS 1		
of IFRS 16 if it is not applied to all rent concessions occurring as direct consequence of covid-19 pandemic (text block)  Amount recognised in profit or loss for reporting period to reflect changes in lease payments that arise from rent concessions occurring as direct consequence of covid-19 pandemic to which lessee applied practical expedient in paragraph 46A of IFRS 16  Disclosure of quantitative information about leases for lessor [abstract]  Selling profit (loss) on finance leases  Finance income on net investment in finance lease  Income relating to variable lease payments not included in measurement of net investment in finance lease  Operating lease income  Income relating to variable lease payments for operating leases that do not depend on index or rate  Disclosure of additional information about leasing activities for lessor (text block)  Information about nature of lessor's leasing activities  Information about nature of lessor's leasing activities  Information about risk management strategy for rights that lessor retains in underlying assets  Explanation of significant changes in net investment in finance lease (text block)  Increase (decrease) in net investment in finance lease  Disclosure of maturity analysis of finance lease payments receivable (text block)  Disclosure of maturity analysis of finance lease payments receivable (table)  Maturity [axis]  Aggregated time bands [member]  Not later than one year [member]	text block  X duration, credit  text block  text  text block  X duration, debit  text block  table  axis  member  [default]	IFRS 16.90 a (i) Disclosure  IFRS 16.90 a (ii) Disclosure  IFRS 16.90 a (iii) Disclosure  IFRS 16.90 a (iii) Disclosure  IFRS 16.90 b Disclosure  IFRS 16.90 b Disclosure  IFRS 16.92 b Disclosure  IFRS 16.92 b Disclosure  IFRS 16.92 b Disclosure  IFRS 16.93 Disclosure  IFRS 16.94 Disclosure  IFRS 16.95 Disclosure  IFRS 16.96 Disclosure  IFRS 16.96 Disclosure  IFRS 16.97 Disclosure  IFRS 16.97 Disclosure  IFRS 16.98 Disclosure  IFRS 16.99 Disclosure  IFRS 16.90 Disclosure  IFRS 16.91 Disclosure  IFRS 16.91 Disclosure  IFRS 16.92 Disclosure  IFRS 16.94 Disclosure  IFRS 16.94 Disclosure  IFRS 16.95 Disclosure  IFRS 16.96 Disclosure  IFRS 16.97 Disclosure  IFRS 16.94 Disclosure  IFRS 15.120 b (i) Disclosure  IFRS 16.91 Disclosure  IFRS 17.132 b Disclosure  IFRS 16.91 Disclosure  IFRS 17.132 b Disclosure  IFRS 16.94 Disclosure  IFRS 16.97 Disclosure  IFRS 16.94 Disclosure  IFRS 7.811 Example  IFRS 16.95 Disclosure  IFRS 16.96 Disclosure  IFRS 7.132 b Disclosure  IFRS 7.133 b Disclosure  IFRS 16.97 Disclosure  IFRS 16.97 Disclosure  IFRS 16.97 Disclosure  IFRS 17.132 b Disclosure  IFRS 7.133 b Disclosure  IFRS 7.131 Example  IFRS 16.97 Disclosure  IFRS 7.131 Example  IFRS 16.97 Disclosure  IFRS 7.131 Example  IFRS 16.97 Disclosure  IFRS 17.132 b Disclosure  IFRS 7.131 A Example  IFRS 17.132 b Disclosure  IFRS 7.131 A Example  IFRS 17.132 b Disclosure  IFRS 16.97 Disclosure  IFRS 16.97 Disclosure  IFRS 16.97 Disclosure  IFRS 16.97 Disclosure  IFRS 16.94 Dis		
of IFRS 16 if it is not applied to all rent concessions occurring as direct consequence of covid-19 pandemic (text block)  Amount recognised in profit or loss for reporting period to reflect changes in lease payments that arise from rent concessions occurring as direct consequence of covid-19 pandemic to which lessee applied practical expedient in paragraph 46A of IFRS 16  Disclosure of quantitative information about leases for lessor [abstract]  Selling profit (loss) on finance leases  Finance income on net investment in finance lease  Income relating to variable lease payments not included in measurement of net investment in finance lease  Operating lease income  Income relating to variable lease payments for operating leases that do not depend on index or rate  Disclosure of additional information about leasing activities for lessor (text block)  Information about nature of lessor's leasing activities  Information about nature of lessor's leasing activities  Information about risk management strategy for rights that lessor retains in underlying assets  Explanation of significant changes in net investment in finance lease (text block)  Increase (decrease) in net investment in finance lease  Disclosure of maturity analysis of finance lease payments receivable (text block)  Disclosure of maturity analysis of finance lease payments receivable (table)  Maturity [axis]  Aggregated time bands [member]  Not later than one year [member]	text block  X duration, credit  text block  text  text block  X duration, debit  text block  table  axis  member  [default]	IFRS 16.90 a (i) Disclosure IFRS 16.90 a (ii) Disclosure IFRS 16.90 a (iii) Disclosure IFRS 16.90 a (iii) Disclosure IFRS 16.90 b Disclosure IFRS 16.90 b Disclosure IFRS 16.92 b Disclosure IFRS 16.93 b Disclosure IFRS 16.94 Disclosure IFRS 16.94 Disclosure IFRS 16.94 Disclosure IFRS 16.94 Disclosure IFRS 16.95 Disclosure IFRS 16.96 Disclosure IFRS 16.97 Disclosure IFRS 7.811 Example, IFRS 7.42E e Disclosure IFRS 1.61 Disclosure IFRS 7.811 Example, IFRS 7.42E e Disclosure IFRS 1.61 Disclosure IFRS 17.101 Disclosure		
of IFRS 16 if it is not applied to all rent concessions occurring as direct consequence of covid-19 pandemic (text block)  Amount recognised in profit or loss for reporting period to reflect changes in lease payments that arise from rent concessions occurring as direct consequence of covid-19 pandemic to which lessee applied practical expedient in paragraph 46A of IFRS 16  Disclosure of quantitative information about leases for lessor [abstract]  Selling profit (loss) on finance leases  Finance income on net investment in finance lease  Income relating to variable lease payments not included in measurement of net investment in finance lease  Operating lease income  Income relating to variable lease payments for operating leases that do not depend on index or rate  Disclosure of additional information about leasing activities for lessor (text block)  Information about nature of lessor's leasing activities  Information about nature of lessor's leasing activities  Information about risk management strategy for rights that lessor retains in underlying assets  Explanation of significant changes in net investment in finance lease (text block)  Increase (decrease) in net investment in finance lease  Disclosure of maturity analysis of finance lease payments receivable (text block)  Disclosure of maturity analysis of finance lease payments receivable (table)  Maturity [axis]  Aggregated time bands [member]  Not later than one year [member]	text block  X duration, credit  text block  text  text block  X duration, debit  text block  table  axis  member  [default]	IFRS 16.90 a (i) Disclosure  IFRS 16.90 a (ii) Disclosure  IFRS 16.90 a (iii) Disclosure  IFRS 16.90 a (iii) Disclosure  IFRS 16.90 a (iii) Disclosure  IFRS 16.90 b Disclosure  IFRS 16.92 Disclosure  IFRS 16.92 Disclosure  IFRS 16.92 a Disclosure  IFRS 16.92 b Disclosure  IFRS 16.93 Disclosure  IFRS 16.94 Disclosure  IFRS 16.94 Disclosure  IFRS 16.94 Disclosure  IFRS 16.97 Disclosure  IFRS 16.97 Disclosure  IFRS 16.91 Disclosure  IFRS 16.91 Disclosure  IFRS 17.132 b Disclosure  IFRS 16.94 Disclosure  IFRS 16.94 Disclosure  IFRS 16.95 Disclosure  IFRS 16.94 Disclosure  IFRS 16.97 Disclosure		
of IFRS 16 if it is not applied to all rent concessions occurring as direct consequence of covid-19 pandemic [text block]  Amount recognised in profit or loss for reporting period to reflect changes in lease payments that arise from rent concessions occurring as direct consequence of covid-19 pandemic to which lessee applied practical expedient in paragraph 46A of IFRS 16  Disclosure of quantitative information about leases for lessor [abstract]  Selling profit (loss) on finance leases  Finance income on net investment in finance lease Income relating to variable lease payments not included in measurement of net investment in finance lease Operating lease income Income relating to variable lease payments for operating leases that do not depend on index or rate Disclosure of additional information about leasing activities Information about nature of lessor's leasing activities Information about how lessor manages risk associated with rights it retains in underlying assets  Explanation of significant changes in net investment in finance lease [text block] Increase (decrease) in net investment in finance lease Disclosure of maturity analysis of finance lease payments receivable [text block] Disclosure of maturity analysis of finance lease payments receivable [abstract]  Disclosure of maturity analysis of finance lease payments receivable [text block]  Maturity [axis]  Aggregated time bands [member]  Later than one year and not later than two years [member]	text block  X duration, credit  text block  text text block  text block  table  axis  member  glefault]	IFRS 16.90 a (i) Disclosure IFRS 16.90 a (ii) Disclosure IFRS 16.90 a (iii) Disclosure IFRS 16.90 a (iii) Disclosure IFRS 16.90 b Disclosure IFRS 16.90 b Disclosure IFRS 16.92 b Disclosure IFRS 16.93 b Disclosure IFRS 16.94 Disclosure IFRS 16.94 Disclosure IFRS 16.94 Disclosure IFRS 16.94 Disclosure IFRS 16.95 Disclosure IFRS 16.96 Disclosure IFRS 16.97 Disclosure IFRS 7.811 Example, IFRS 7.42E e Disclosure IFRS 1.61 Disclosure IFRS 7.811 Example, IFRS 7.42E e Disclosure IFRS 1.61 Disclosure IFRS 17.101 Disclosure		

			Additional AU Reference	
Label	Туре	IFRS reference	to IFRS elements	AU Reference
		IFRS 7.IG31A Example, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, IFRS 7.B11 Example,		
Later than three years and not later than four years [member]	member	IAS 1.112 c Common practice, Effective 2023-01-		
		01 IFRS 17.132 b Disclosure IFRS 16.94 Disclosure, IFRS 7.IG31A Example,		
Later than four years and not later than five years [member]	member	IAS 1.112 c Common practice, IFRS 7.B11 Example,		
Later than four years and not later than live years [member]	member	IFRS 16.97 Disclosure, Effective 2023-01- 01 IFRS 17.132 b Disclosure		
		IFRS 16.97 Disclosure, IFRS 7.IG31A Example,		
Later than five years [member]	member	IFRS 16.94 <sub>Disclosure</sub> ,		
Zadi wai ino yoa o [inomoor]		IFRS 7.B35 g <sub>Example</sub> , IFRS 7.B11 <sub>Example</sub> , Effective 2023-01-01 IFRS 17.132 b <sub>Disclosure</sub>		
Disclosure of maturity analysis of finance lease payments receivable [line items]	line items			
Undiscounted finance lease payments to be received	X instant, debit	IFRS 16.94 Disclosure		
Reconciliation of undiscounted lease payments to net investment in finance lease [abstract]  Undiscounted finance lease payments to be received	X instant, debit	IFRS 16.94 Disclosure		
Unearned finance income relating to finance lease payments receivable	(X) instant, credit	IFRS 16.94 Disclosure IFRS 16.94 Disclosure		
Discounted unguaranteed residual value of assets subject to finance lease  Net investment in finance lease	X instant, debit X instant, debit	IFRS 16.94 Disclosure		
Disclosure of maturity analysis of operating lease payments [text block]	text block	IFRS 16.97 Disclosure		
Disclosure of maturity analysis of operating lease payments [abstract]  Disclosure of maturity analysis of operating lease payments [table]	table	IFRS 16.97 Disclosure		
		IFRS 16.97 Disclosure, IFRS 15.120 b (i) Disclosure,		
		IFRS 7.B11 Example, IFRS 7.42E e Disclosure, IAS 1.61 Disclosure,		
		IFRS 16.94 Disclosure, IFRS 7.23B a Disclosure, Effectiv		
Maturity [axis]	axis	e 2023-01-01 IFRS 17.109A Disclosure, Effective 2023-01-		
		01 IFRS 17.132 b <sub>Disclosure</sub> , IAS 19.147 c <sub>Example</sub> , Effe		
		ctive 2023-01-01 IFRS 17.109 Disclosure, Effective		
		2023-01-01 IFRS 17.120 Disclosure		
		IFRS 15.120 b (i) Disclosure, IFRS 16.94 Disclosure, IFRS 7.B1		
		1 Example, IFRS 7.23B a Disclosure, IAS 1.61 Disclosure,		
Aggregated time bands [member]	member [default]	IFRS 7.B35 Example, Effective 2023-01- 01 IFRS 17.109A Disclosure, Effective 2023-01-		
		01 IFRS 17.132 b Disclosure, IAS 19.147 c Example, Effe		
		ctive 2023-01-01 IFRS 17.120 Disclosure, Effective 2023-01-01 IFRS 17.109 Disclosure		
		IAS 1.61 a Disclosure, IFRS 7.IG31A Example,		
Not later than one year [member]	member	IFRS 16.97 Disclosure, IFRS 16.94 Disclosure,		
		IFRS 7.B11 Example, Effective 2023-01- 01 IFRS 17.132 b Disclosure		
		IFRS 7.B11 Example, IFRS 16.97 Disclosure,		
Later than one year and not later than two years [member]	member	IAS 1.112 c Common practice, IFRS 7.IG31A Example, IFRS 16.94 Disclosure, Effective 2023-01-		
		01 IFRS 17.132 b Disclosure		
		IFRS 7.B11 Example, IFRS 16.94 Disclosure,		
Later than two years and not later than three years [member]	member	IFRS 16.97 Disclosure, IAS 1.112 C Common practice, IFRS 7.IG31A Example, Effective 2023-01-		
		01 IFRS 17.132 b Disclosure		
		IFRS 7.IG31A Example, IFRS 16.94 Disclosure,		
Later than three years and not later than four years [member]	member	IFRS 16.97 Disclosure, IFRS 7.B11 Example, IAS 1.112 C Common practice, Effective 2023-01-		
		01 IFRS 17.132 b Disclosure		
		IFRS 16.94 Disclosure, IFRS 7.IG31A Example,		
Later than four years and not later than five years [member]	member	IAS 1.112 c Common practice, IFRS 7.B11 Example, IFRS 16.97 Disclosure, Effective 2023-01-		
		01 IFRS 17.132 b Disclosure		
		IFRS 16.97 Disclosure, IFRS 7.IG31A Example, IFRS 16.94 Disclosure.		
Later than five years [member]	member	IFRS 7.B35 g Example, IFRS 7.B11 Example, Effective		
		2023-01-01 IFRS 17.132 b Disclosure		
Disclosure of maturity analysis of operating lease payments [line items]  Undiscounted operating lease payments to be received	line items X instant, debit	IFRS 16.97 Disclosure		
Statement that entity has chosen practical expedient when assessing whether contract is, or contains, lease at	text	IFRS 16.C4 Disclosure		
date of initial application of IFRS 16 Weighted average lessee's incremental borrowing rate applied to lease liabilities recognised at date of initial	X.XX instant	IFRS 16.C12 a Disclosure		
application of IFRS 16 Explanation of difference between operating lease commitments disclosed applying IAS 17 and lease liabilities				
recognised at date of initial application of IFRS 16 [text block]	text block	IFRS 16.C12 b <sub>Disclosure</sub>		
Statement that lessee uses practical expedients when applying IFRS 16 retrospectively to leases classified as operating leases applying IAS 17	text	IFRS 16.C13 Disclosure		
[832900] Notes - Service concession arrangements	toxt blook	SIC 29 - Consensus <sub>Disclosure</sub>		
Disclosure of service concession arrangements [text block]  Disclosure of detailed information about service concession arrangements [text block]	text block text block	SIC 29 - Consensus Disclosure SIC 29.6 Disclosure		
Disclosure of detailed information about service concession arrangements [abstract]				
Disclosure of detailed information about service concession arrangements [table]  Service concession arrangements [axis]	table axis	SIC 29.6 Disclosure		
Service concession arrangements [member]	member	SIC 29.6 Disclosure		
Disclosure of detailed information about service concession arrangements [line items]	[default] line items			
Description of service concession arrangement	text	SIC 29.6 a <sub>Disclosure</sub>		
Explanation of significant terms of service concession arrangement that may affect amount, timing and certainty of future cash flows	text	SIC 29.6 b Disclosure		
Explanation of nature and extent of rights to use specified assets	text	SIC 29.6 c (i) Disclosure		
Explanation of nature and extent of obligations to provide or rights to expect provision of services Explanation of nature and extent of obligations to acquire or build items of property, plant and	text	SIC 29.6 c (ii) Disclosure		
equipment  Explanation of nature and extent of obligations to deliver or rights to receive specified assets at end of	text	SIC 29.6 c (iii) Disclosure		
concession period	text	SIC 29.6 c (iv) <sub>Disclosure</sub>		
Explanation of nature and extent of renewal and termination options  Explanation of nature and extent of other rights and obligations	text text	SIC 29.6 c (v) Disclosure SIC 29.6 c (vi) Disclosure		
Description of changes in service concession arrangement	text	SIC 29.6 d Disclosure		
Explanation of how service concession arrangement has been classified	text	SIC 29.6 e Disclosure SIC 29.6A Disclosure		
Revenue recognised on exchanging construction services for financial asset  Revenue recognised on exchanging construction services for intangible asset	X duration, credit X duration, credit	SIC 29.6A Disclosure		
Profit (loss) recognised on exchanging construction services for financial asset	X duration, credit	SIC 29.6A <sub>Disclosure</sub>		
Profit (loss) recognised on exchanging construction services for intangible asset  [833000] Notes - Parent entity disclosure	X duration, credit	SIC 29.6A Disclosure		
Disclosure of parent entity information [text block]	text block			Corps Reg 2M.3.01.(1)
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)
Disclosure of contingent liabilities of parent entity [text block]	text block			Corps Reg 2M.3.01.(1) (i)
Disclosure of contractual commitments by parent entity for acquisition of property plant and equipment [text block]  Disclosure of parent entity information [abstract]	text block			Corps Reg 2M.3.01.(1) (j)
Disclosure of parent entity information [table]	table			
Consolidated and separate financial statements [axis] Consolidated [member]	axis member			
Separate [member] Disclosure of parent entity information [line items]	member line items			
Current assets	X <sub>instant, debit</sub>		Corps Reg 2M.3.01.(1) (a)	
Total assets	X <sub>instant, debit</sub>		Corps Reg 2M.3.01.(1) (b)	
Current liabilities	X <sub>instant, credit</sub> Page 76 of 11	2	Corps Reg 2M.3.01.(1) (c)	

			Additional AU Reference	
Label	Туре	IFRS reference	to IFRS elements	AU Reference
Total liabilities  Equity [abstract]	X <sub>instant, credit</sub>		Corps Reg 2M.3.01.(1) (d)	
	X <sub>instant, credit</sub>		Corps Reg 2M.3.01.(1) (e)	
	X <sub>instant, credit</sub>		Corps Reg 2M.3.01.(1) (e)	
Share premium	X <sub>instant, credit</sub>		Corps Reg 2M.3.01.(1) (e)	
	(X) <sub>instant, debit</sub>		Corps Reg 2M.3.01.(1) (e)	
	X <sub>instant, credit</sub>		Corps Reg 2M.3.01.(1) (e) Corps Reg 2M.3.01.(1) (e)	
	X <sub>instant, credit</sub> X <sub>instant, credit</sub>		Corps Reg 2M.3.01.(1) (e)	
	X <sub>duration, credit</sub>		Corps Reg 2M.3.01.(1) (f)	
	X <sub>duration, credit</sub>		Corps Reg 2M.3.01.(1) (g)	
334120] Notes - Share-based payment arrangements				
	text block	IFRS 2.44 Disclosure		
Disclosure of terms and conditions of share-based payment arrangement [text block]  Disclosure of terms and conditions of share-based payment arrangement [abstract]	text block	IFRS 2.45 Disclosure		
	table	IFRS 2.45 Disclosure		
, , , , ,	axis	IFRS 2.45 Disclosure		
	member	IFRS 2.45 Disclosure		
	[default]	II TIO 2.40 Disclosure		
., •	line items text	IFRS 2.45 a Disclosure		
	text	IFRS 2.45 a Disclosure		
	text	IFRS 2.45 a Disclosure		
Description of method of settlement for share-based payment arrangement	text	IFRS 2.45 a Disclosure		
Date of grant of share-based payment arrangement	text	IFRS 2.45 a Example, IFRS 2.IG23 Example		
	X.XX <sub>duration</sub>	IFRS 2.45 a Example, IFRS 2.IG23 Example		
Disclosure of number and weighted average exercise prices of share options [text block]	text block	IFRS 2.45 b Disclosure		
Number of share options outstanding in share-based payment arrangement at beginning of period	X.XX instant	IFRS 2.45 b (i) Disclosure, IFRS 2.45 d Disclosure,		
	X.XX duration	IFRS 2.45 b (vi) Disclosure IFRS 2.45 b (ii) Disclosure		
	X.XX <sub>duration</sub>	IFRS 2.45 b (iii) Disclosure		
	X.XX duration	IFRS 2.45 b (iv) Disclosure		
	X.XX <sub>duration</sub>	IFRS 2.45 b (v) Disclosure		
	X.XX instant	IFRS 2.45 b (i) Disclosure, IFRS 2.45 d Disclosure,		
		IFRS 2.45 b (vi) Disclosure		
	X.XX instant	IFRS 2.45 b (vii) Disclosure		
Weighted average exercise price of share options outstanding in share-based payment arrangement at beginning of period	X.XX instant	IFRS 2.45 b (vi) Disclosure, IFRS 2.45 b (i) Disclosure		
	X.XX <sub>duration</sub>	IFRS 2.45 b (ii) Disclosure		
	X.XX <sub>duration</sub>	IFRS 2.45 b (iii) Disclosure		
	X.XX <sub>duration</sub>	IFRS 2.45 b (iv) Disclosure		
Weighted average exercise price of share options expired in share-based payment arrangement	X.XX <sub>duration</sub>	IFRS 2.45 b (v) Disclosure		
Weighted average exercise price of share options expired in share-based payment arrangement at end of period	X.XX instant	IFRS 2.45 b (vi) Disclosure, IFRS 2.45 b (i) Disclosure		
Waighted average evergice price of chare entions evergicable in chare based payment arrangement	X.XX instant	IFRS 2.45 b (vii) Disclosure		
Weighted average share price for share options in share-based payment arrangement exercised during period at	Y YY	IFRS 2.45 c Disclosure		
date of exercise				
	X.XX <sub>duration</sub>	IFRS 2.45 c Disclosure		
Disclosure of range of exercise prices of outstanding share options [text block]  Disclosure of range of exercise prices of outstanding share options [abstract]	text block	IFN3 2.43 U Disclosure		
	table	IFRS 2.45 d Disclosure		
		IFRS 2.45 d Disclosure, IFRS 7.7 Common practice,		
Panga (avia)	axis	IFRS 13.B6 Example,		
Range [axis]	axis	IFRS 14.33 b Disclosure, IFRS 13.IE63 Example, Effectiv		
		e 2023-01-01 IFRS 17.120 Disclosure		
		IFRS 13.B6 Example		
	member (default)	IFRS 14.33 b Disclosure, IFRS 2.45 d Disclosure, IFRS 13.IE63 Example, IFRS 7.7 Common		
	[default]	practice, Effective 2023-01-01 IFRS 17.120 Disclosure		
		IFRS 14.33 b Disclosure, IFRS 7.7 Common practice,		
		IFRS 13.86 Example, IFRS 13.IE63 Example,		
Bottom of range [member]	member	IFRS 2.45 d Disclosure, Effective 2023-01-		
		01 IFRS 17.120 Disclosure		
		IFRS 7.7 Common practice, IFRS 13.IE63 Example,		
Top of range [member]	member	IFRS 13.B6 Example, IFRS 14.33 b Disclosure,		
Top or range [monoon]		IFRS 2.45 d Disclosure, , Effective 2023-01-		
Disclosure of range of exercise prices of outstanding share options (line items)	line items	01 IFRS 17.120 Disclosure		
	X.XX instant	IFRS 2.45 d Disclosure		
Disclosure of number and weighted average remaining contractual life of outstanding share options [text block]	text block	IFRS 2.45 d Disclosure		
Disclosure of number and weighted average remaining contractual life of outstanding share options [abstract]				
		ISDO 0.45 1		
Disclosure of number and weighted average remaining contractual life of outstanding share options [table]		IFRS 2.45 d <sub>Disclosure</sub>		
rianges or another prices for selections of an experience (mine)	axis	IFRS 2.45 d <sub>Disclosure</sub>		
	member [default]	IFRS 2.45 d Disclosure		
Disabassa of a suphar and successful assume successful as a successful life of a state of an above successful life	line items			
items]	iiile ilems			
Number of share options outstanding in share-based payment arrangement	X.XX instant	IFRS 2.45 b (i) Disclosure, IFRS 2.45 d Disclosure,		
	DUR	IFRS 2.45 b (vi) Disclosure IFRS 2.45 d Disclosure		
	text block	IFRS 2.45 a Disclosure IFRS 2.45 Common practice		
		IFRS 2.45 Common practice		
Number of other equity instruments outstanding in share-based payment arrangement at beginning of period	X.XX instant			
	X.XX <sub>duration</sub>	IFRS 2.47 b Disclosure, IFRS 2.45 Common practice		
Number of other equity instruments granted in share-based payment arrangement	V VV			
Number of other equity instruments granted in share-based payment arrangement  Number of other equity instruments forfeited in share-based payment arrangement	X.XX <sub>duration</sub>	IFRS 2.45 Common practice		
Number of other equity instruments granted in share-based payment arrangement  Number of other equity instruments forfeited in share-based payment arrangement  Number of other equity instruments exercised or vested in share-based payment arrangement	X.XX <sub>duration</sub> X.XX <sub>duration</sub>	IFRS 2.45 Common practice		
Number of other equity instruments granted in share-based payment arrangement  Number of other equity instruments forfeited in share-based payment arrangement  Number of other equity instruments exercised or vested in share-based payment arrangement  Number of other equity instruments expired in share-based payment arrangement	X.XX <sub>duration</sub>	IFRS 2.45 Common practice		
Number of other equity instruments granted in share-based payment arrangement  Number of other equity instruments forfeited in share-based payment arrangement  Number of other equity instruments exercised or vested in share-based payment arrangement  Number of other equity instruments expired in share-based payment arrangement  Number of other equity instruments outstanding in share-based payment arrangement at end of period	X.XX <sub>duration</sub> X.XX <sub>duration</sub> X.XX <sub>duration</sub>	IFRS 2.45 Common practice		
Number of other equity instruments granted in share-based payment arrangement Number of other equity instruments forfeited in share-based payment arrangement Number of other equity instruments exercised or vested in share-based payment arrangement Number of other equity instruments expired in share-based payment arrangement Number of other equity instruments outstanding in share-based payment arrangement at end of period Number of other equity instruments exercisable in share-based payment arrangement Weighted average exercise price of other equity instruments outstanding in share-based payment	X.XX duration X.XX duration X.XX duration X.XX instant X.XX instant	IFRS 2.45 <sub>Common practice</sub>		
Number of other equity instruments granted in share-based payment arrangement  Number of other equity instruments forfeited in share-based payment arrangement  Number of other equity instruments exercised or vested in share-based payment arrangement  Number of other equity instruments expired in share-based payment arrangement  Number of other equity instruments outstanding in share-based payment arrangement at end of period  Number of other equity instruments exercisable in share-based payment arrangement  Weighted average exercise price of other equity instruments outstanding in share-based payment  arrangement at beginning of period	X.XX duration X.XX duration X.XX duration X.XX instant X.XX instant X.XX instant	IFRS 2.45 Common practice IFRS 2.45 Common practice IFRS 2.65 Common practice IFRS 2.45 Common practice IFRS 2.45 Common practice		
Number of other equity instruments granted in share-based payment arrangement Number of other equity instruments forfeited in share-based payment arrangement Number of other equity instruments exercised or vested in share-based payment arrangement Number of other equity instruments expired in share-based payment arrangement Number of other equity instruments outstanding in share-based payment arrangement at end of period Number of other equity instruments outstanding in share-based payment arrangement Weighted average exercise price of other equity instruments outstanding in share-based payment arrangement at beginning of period Weighted average exercise price of other equity instruments granted in share-based payment arrangement	X.XX duration X.XX duration X.XX duration X.XX instant X.XX instant X.XX instant X.XX duration X.XX duration	IFRS 2.45 Common practice		
Number of other equity instruments granted in share-based payment arrangement Number of other equity instruments forfeited in share-based payment arrangement Number of other equity instruments exercised or vested in share-based payment arrangement Number of other equity instruments expired in share-based payment arrangement Number of other equity instruments outstanding in share-based payment arrangement at end of period Number of other equity instruments exercisable in share-based payment arrangement Weighted average exercise price of other equity instruments outstanding in share-based payment arrangement at beginning of period Weighted average exercise price of other equity instruments granted in share-based payment arrangement Weighted average exercise price of other equity instruments forfeited in share-based payment arrangement	X.XX duration X.XX duration X.XX duration X.XX instant X.XX instant X.XX instant X.XX duration X.XX duration X.XX duration X.XX duration	IFRS 2.45 Common practice		
Number of other equity instruments granted in share-based payment arrangement Number of other equity instruments forfeited in share-based payment arrangement Number of other equity instruments exercised or vested in share-based payment arrangement Number of other equity instruments expired in share-based payment arrangement Number of other equity instruments outstanding in share-based payment arrangement at end of period Number of other equity instruments outstanding in share-based payment arrangement Weighted average exercise price of other equity instruments outstanding in share-based payment arrangement at beginning of period Weighted average exercise price of other equity instruments granted in share-based payment arrangement Weighted average exercise price of other equity instruments forfeited in share-based payment arrangement Weighted average exercise price of other equity instruments forfeited in share-based payment arrangement arrangement	X.XX duration X.XX duration X.XX duration X.XX instant X.XX instant X.XX instant X.XX duration X.XX duration X.XX duration X.XX duration X.XX duration	IFRS 2.45 Common practice		
Number of other equity instruments granted in share-based payment arrangement Number of other equity instruments forfeited in share-based payment arrangement Number of other equity instruments exercised or vested in share-based payment arrangement Number of other equity instruments exercised or vested in share-based payment arrangement Number of other equity instruments outstanding in share-based payment arrangement at end of period Number of other equity instruments exercisable in share-based payment arrangement Weighted average exercise price of other equity instruments outstanding in share-based payment arrangement at beginning of period Weighted average exercise price of other equity instruments granted in share-based payment arrangement Weighted average exercise price of other equity instruments forfeited in share-based payment arrangement Weighted average exercise price of other equity instruments exercised or vested in share-based payment arrangement Weighted average exercise price of other equity instruments exercised or vested in share-based payment arrangement	X.XX duration X.XX duration X.XX duration X.XX instant X.XX instant X.XX instant X.XX duration X.XX duration X.XX duration X.XX duration	IFRS 2.45 Common practice		
Number of other equity instruments granted in share-based payment arrangement Number of other equity instruments torfeited in share-based payment arrangement Number of other equity instruments exercised or vested in share-based payment arrangement Number of other equity instruments expired in share-based payment arrangement Number of other equity instruments outstanding in share-based payment arrangement at end of period Number of other equity instruments exercisable in share-based payment arrangement Weighted average exercise price of other equity instruments outstanding in share-based payment arrangement at beginning of period Weighted average exercise price of other equity instruments granted in share-based payment arrangement Weighted average exercise price of other equity instruments forfeited in share-based payment arrangement Weighted average exercise price of other equity instruments exercised or vested in share-based payment arrangement Weighted average exercise price of other equity instruments exercised in share-based payment arrangement	X.XX duration X.XX duration X.XX duration X.XX instant X.XX instant X.XX instant X.XX duration X.XX duration X.XX duration X.XX duration X.XX duration	IFRS 2.45 Common practice		
Number of other equity instruments granted in share-based payment arrangement Number of other equity instruments torfeited in share-based payment arrangement Number of other equity instruments exercised or vested in share-based payment arrangement Number of other equity instruments expired in share-based payment arrangement Number of other equity instruments outstanding in share-based payment arrangement at end of period Number of other equity instruments outstanding in share-based payment arrangement Weighted average exercise price of other equity instruments outstanding in share-based payment arrangement at beginning of period Weighted average exercise price of other equity instruments granted in share-based payment arrangement Weighted average exercise price of other equity instruments forfeited in share-based payment arrangement Weighted average exercise price of other equity instruments exercised or vested in share-based payment arrangement Weighted average exercise price of other equity instruments expired in share-based payment arrangement Weighted average exercise price of other equity instruments outstanding in share-based payment arrangement Weighted average exercise price of other equity instruments payment arrangement arrangement arrangement at each of period	X.XX duration X.XX duration X.XX duration X.XX instant X.XX instant X.XX instant X.XX duration	IFRS 2.45 Common practice		
Number of other equity instruments granted in share-based payment arrangement Number of other equity instruments torfeited in share-based payment arrangement Number of other equity instruments exercised or vested in share-based payment arrangement Number of other equity instruments expired in share-based payment arrangement Number of other equity instruments outstanding in share-based payment arrangement at end of period Number of other equity instruments outstanding in share-based payment arrangement Weighted average exercise price of other equity instruments outstanding in share-based payment arrangement at beginning of period Weighted average exercise price of other equity instruments granted in share-based payment arrangement Weighted average exercise price of other equity instruments forfeited in share-based payment arrangement Weighted average exercise price of other equity instruments exercised or vested in share-based payment arrangement Weighted average exercise price of other equity instruments expired in share-based payment arrangement Weighted average exercise price of other equity instruments outstanding in share-based payment arrangement at end of period Weighted average exercise price of other equity instruments outstanding in share-based payment arrangement at end of period	X.XX duration X.XX duration X.XX duration X.XX stant X.XX instant X.XX instant X.XX instant X.XX duration X.XX duration X.XX duration X.XX duration X.XX duration X.XX duration	IFRS 2.45 Common practice		
Number of other equity instruments granted in share-based payment arrangement Number of other equity instruments forfeited in share-based payment arrangement Number of other equity instruments exercised or vested in share-based payment arrangement Number of other equity instruments exercised or vested in share-based payment arrangement Number of other equity instruments outstanding in share-based payment arrangement at end of period Number of other equity instruments outstanding in share-based payment arrangement at end of period Weighted average exercise price of other equity instruments outstanding in share-based payment arrangement at beginning of period Weighted average exercise price of other equity instruments granted in share-based payment arrangement Weighted average exercise price of other equity instruments forfeited in share-based payment arrangement Weighted average exercise price of other equity instruments exercised or vested in share-based payment arrangement Weighted average exercise price of other equity instruments expired in share-based payment arrangement Weighted average exercise price of other equity instruments outstanding in share-based payment arrangement at end of period Weighted average exercise price of other equity instruments outstanding in share-based payment arrangement at end of period Weighted average exercise price of other equity instruments exercisable in share-based payment arrangement Explanation of determination of fair value of goods or services received or fair value of equity instruments	X.XX duration X.XX duration X.XX duration X.XX instant X.XX instant X.XX instant X.XX duration	IFRS 2.45 Common practice		
Number of other equity instruments granted in share-based payment arrangement Number of other equity instruments forfeited in share-based payment arrangement Number of other equity instruments exercised or vested in share-based payment arrangement Number of other equity instruments exercised for vested in share-based payment arrangement Number of other equity instruments outstanding in share-based payment arrangement at end of period Number of other equity instruments exercisable in share-based payment arrangement Weighted average exercise price of other equity instruments outstanding in share-based payment arrangement at beginning of period Weighted average exercise price of other equity instruments granted in share-based payment arrangement Weighted average exercise price of other equity instruments forfeited in share-based payment arrangement Weighted average exercise price of other equity instruments exercised or vested in share-based payment arrangement Weighted average exercise price of other equity instruments expired in share-based payment arrangement Weighted average exercise price of other equity instruments outstanding in share-based payment arrangement at end of period Weighted average exercise price of other equity instruments exercisable in share-based payment arrangement Explanation of determination of fair value of goods or services received or fair value of equity instruments granted on share-based payments	X.XX duration X.XX duration X.XX pressure X.XX pressure X.XX pressure X.XX pressure X.XX duration X.XX duration X.XX duration X.XX duration X.XX duration X.XX xxx duration X.XX xxx duration X.XX pressure X.XX pre	IFRS 2.45 Common practice IFRS 2.46 Descioure		
Number of other equity instruments granted in share-based payment arrangement Number of other equity instruments forfeited in share-based payment arrangement Number of other equity instruments exercised or vested in share-based payment arrangement Number of other equity instruments exercised or vested in share-based payment arrangement Number of other equity instruments expired in share-based payment arrangement at end of period Number of other equity instruments exercisable in share-based payment arrangement Weighted average exercise price of other equity instruments outstanding in share-based payment arrangement at beginning of period Weighted average exercise price of other equity instruments granted in share-based payment arrangement Weighted average exercise price of other equity instruments forfeited in share-based payment arrangement Weighted average exercise price of other equity instruments exercised or vested in share-based payment arrangement Weighted average exercise price of other equity instruments expired in share-based payment arrangement Weighted average exercise price of other equity instruments expired in share-based payment arrangement Weighted average exercise price of other equity instruments outstanding in share-based payment arrangement at end of period Weighted average exercise price of other equity instruments exercisable in share-based payment arrangement at end of period Weighted average exercise price of other equity instruments exercisable in share-based payment arrangement Explanation of determination of fair value of goods or services received or fair value of equity instruments granted on share-based payments Disclosure of indirect measurement of fair value of goods or services received, share options granted during period [text block]	X.XX duration X.XX duration X.XX present X.XX sessent X.XX sessent X.XX sessent X.XX sessent X.XX sessent X.XX duration X.XX duration X.XX duration X.XX duration X.XX sessent X.XX duration X.XX sessent X.XX sessen	IFRS 2.45 Common practice IFRS 2.46 Disclosure		
Number of other equity instruments granted in share-based payment arrangement  Number of other equity instruments torfeited in share-based payment arrangement  Number of other equity instruments exercised or vested in share-based payment arrangement  Number of other equity instruments expired in share-based payment arrangement  Number of other equity instruments outstanding in share-based payment arrangement at end of period  Number of other equity instruments exercisable in share-based payment arrangement  Weighted average exercise price of other equity instruments outstanding in share-based payment  arrangement at beginning of period  Weighted average exercise price of other equity instruments granted in share-based payment arrangement  Weighted average exercise price of other equity instruments forfeited in share-based payment arrangement  Weighted average exercise price of other equity instruments exercised or vested in share-based payment  arrangement  Weighted average exercise price of other equity instruments expired in share-based payment arrangement  Weighted average exercise price of other equity instruments expired in share-based payment  arrangement at end of period  Weighted average exercise price of other equity instruments outstanding in share-based payment  arrangement at end of period  Weighted average exercise price of other equity instruments exercisable in share-based payment  arrangement  Explanation of determination of fair value of goods or services received or fair value of equity instruments  granted on share-based payments  Disclosure of indirect measurement of fair value of goods or services received, share options granted during  period (text block)  Weighted average fair value at measurement date, share options granted	X.XX duration X.XX duration X.XX printed X.XX printed X.XX printed X.XX printed X.XX printed X.XX duration X.XX duration X.XX duration X.XX duration X.XX printed	IFRS 2.45 Common practice IFRS 2.46 Disclosure IFRS 2.47 a Disclosure IFRS 2.47 a Disclosure		
Number of other equity instruments granted in share-based payment arrangement Number of other equity instruments forfeited in share-based payment arrangement Number of other equity instruments exercised or vested in share-based payment arrangement Number of other equity instruments exercised or vested in share-based payment arrangement Number of other equity instruments outstanding in share-based payment arrangement at end of period Number of other equity instruments outstanding in share-based payment arrangement at end of period Number of other equity instruments exercisable in share-based payment arrangement Weighted average exercise price of other equity instruments outstanding in share-based payment arrangement at beginning of period Weighted average exercise price of other equity instruments forfeited in share-based payment arrangement Weighted average exercise price of other equity instruments exercised or vested in share-based payment arrangement Weighted average exercise price of other equity instruments exercised or vested in share-based payment arrangement Weighted average exercise price of other equity instruments outstanding in share-based payment arrangement at end of period Weighted average exercise price of other equity instruments outstanding in share-based payment arrangement Explanation of determination of fair value of goods or services received or fair value of equity instruments granted on share-based payments Disclosure of indirect measurement of fair value of goods or services received, share options granted Information about how fair value at measurement date, share options granted	X.XX duration X.XX duration X.XX printen X.XX stant X.XX stant X.XX stant X.XX stant X.XX duration X.XX duration X.XX duration X.XX duration X.XX stant X.	IFRS 2.45 Common practice IFRS 2.47 Common practice IFRS 2.47 a Disclosure IFRS 2.47 a Disclosure IFRS 2.47 a Disclosure IFRS 2.47 a Disclosure		
Number of other equity instruments granted in share-based payment arrangement Number of other equity instruments forfeited in share-based payment arrangement Number of other equity instruments exercised or vested in share-based payment arrangement Number of other equity instruments exercised or vested in share-based payment arrangement Number of other equity instruments outstanding in share-based payment arrangement Number of other equity instruments outstanding in share-based payment arrangement Weighted average exercise price of other equity instruments outstanding in share-based payment arrangement at beginning of period Weighted average exercise price of other equity instruments granted in share-based payment arrangement Weighted average exercise price of other equity instruments forfeited in share-based payment arrangement Weighted average exercise price of other equity instruments exercised or vested in share-based payment arrangement Weighted average exercise price of other equity instruments expired in share-based payment arrangement Weighted average exercise price of other equity instruments outstanding in share-based payment arrangement at end of period Weighted average exercise price of other equity instruments exercisable in share-based payment arrangement Explanation of determination of fair value of goods or services received or fair value of equity instruments granted on share-based payments Disclosure of indirect measurement of fair value of goods or services received, share options granted Information about how fair value was measured, share options granted Description of option pricing model, share options granted	X.XX duration X.XX duration X.XX duration X.XX instant X.XX instant X.XX instant X.XX duration X.XX duration X.XX duration X.XX duration X.XX duration X.XX stant X.XX instant	IFRS 2.45 Common practice IFRS 2.47 Common practice		
Number of other equity instruments granted in share-based payment arrangement Number of other equity instruments forfeited in share-based payment arrangement Number of other equity instruments exercised or vested in share-based payment arrangement Number of other equity instruments expired in share-based payment arrangement Number of other equity instruments outstanding in share-based payment arrangement Number of other equity instruments outstanding in share-based payment arrangement Weighted average exercise price of other equity instruments outstanding in share-based payment arrangement at beginning of period Weighted average exercise price of other equity instruments granted in share-based payment arrangement Weighted average exercise price of other equity instruments forfeited in share-based payment arrangement Weighted average exercise price of other equity instruments exercised or vested in share-based payment arrangement Weighted average exercise price of other equity instruments exercised or vested in share-based payment arrangement Weighted average exercise price of other equity instruments exercised in share-based payment arrangement Explanation of determination of fair value of goods or services received or fair value of equity instruments granted on share-based payments Disclosure of indirect measurement of fair value of goods or services received, share options granted Information about how fair value was measured, share options granted Description of option pricing model, share options granted	X.XX duration X.XX duration X.XX duration X.XX nstant X.XX nstant X.XX nstant X.XX duration X.XX duration X.XX duration X.XX duration X.XX duration X.XX stant X.XX instant X.XX instant text text block X instant, credit text text text text text text text	IFRS 2.45 Common practice IFRS 2.47 a Disclosure IFRS 2.47 a Disclosure IFRS 2.47 a (I) Disclosure IFRS 2.47 a (I) Disclosure IFRS 2.47 a (I) Disclosure		
Number of other equity instruments granted in share-based payment arrangement Number of other equity instruments forfeited in share-based payment arrangement Number of other equity instruments exercised or vested in share-based payment arrangement Number of other equity instruments exercised or vested in share-based payment arrangement Number of other equity instruments outstanding in share-based payment arrangement Number of other equity instruments outstanding in share-based payment arrangement at end of period Number of other equity instruments exercisable in share-based payment arrangement Weighted average exercise price of other equity instruments outstanding in share-based payment arrangement at beginning of period Weighted average exercise price of other equity instruments forfeited in share-based payment arrangement Weighted average exercise price of other equity instruments exercised or vested in share-based payment arrangement Weighted average exercise price of other equity instruments exercised or vested in share-based payment arrangement Weighted average exercise price of other equity instruments outstanding in share-based payment arrangement Weighted average exercise price of other equity instruments outstanding in share-based payment arrangement Explanation of determination of fair value of goods or services received or fair value of equity instruments granted on share-based payments Disclosure of indirect measurement of fair value of goods or services received, share options granted Information about how fair value at measurement date, share options granted Description of option pricing model, share options granted Description of option pricing model, share options granted Weighted average share price, share options granted Weighted average share price, share options granted	X.XX duration X.XX duration X.XX duration X.XX instant X.XX instant X.XX instant X.XX duration X.XX duration X.XX duration X.XX duration X.XX duration X.XX stant X.XX instant	IFRS 2.45 Common practice IFRS 2.46 Disclosure IFRS 2.47 a Disclosure IFRS 2.47 a (I) Disclosure		
Number of other equity instruments granted in share-based payment arrangement Number of other equity instruments forfeited in share-based payment arrangement Number of other equity instruments exercised or vested in share-based payment arrangement Number of other equity instruments exercised or vested in share-based payment arrangement Number of other equity instruments outstanding in share-based payment arrangement Number of other equity instruments outstanding in share-based payment arrangement at end of period Number of other equity instruments outstanding in share-based payment arrangement Weighted average exercise price of other equity instruments outstanding in share-based payment arrangement at beginning of period Weighted average exercise price of other equity instruments forfeited in share-based payment arrangement Weighted average exercise price of other equity instruments exercised or vested in share-based payment arrangement Weighted average exercise price of other equity instruments exercised or vested in share-based payment arrangement Weighted average exercise price of other equity instruments outstanding in share-based payment arrangement at end of period Weighted average exercise price of other equity instruments exercisable in share-based payment arrangement Explanation of determination of fair value of goods or services received or fair value of equity instruments granted on share-based payments Disclosure of indirect measurement of fair value of goods or services received, share options granted Information about how fair value was measured, share options granted Description of inputs to option pricing model, share options granted  Exercise price, share options granted  Exercise price, share options granted  Exercise price, share options granted	X.XX duration X.XX duration X.XX print  X.XX systant X.XX systant X.XX systant X.XX duration X.XX duration X.XX duration X.XX duration X.XX systant X.XX systant X.XX systant text text block X. instant, credit text text X.X xystant text text X.X xystant text X.X xystant	IFRS 2.45 Common practice IFRS 2.47 a Disclosure IFRS 2.47 a Disclosure IFRS 2.47 a (I) Disclosure IFRS 2.47 a (I) Disclosure IFRS 2.47 a (I) Disclosure		

				Additional AU Reference	
	Label	Туре	IFRS reference		AU Reference
Package   Pack			IFRS 2.47 a (i) Disclosure		
Control of the type is grown programmed and control of the contr	Risk free interest rate, share options granted	X.XX <sub>duration</sub>	IFRS 2.47 a (i) Disclosure		
Company   Comp		text			
Manual and		text			
The content		text			
Authorized services of the control o		text	IFRS 2.47 a (iii) Disclosure		
The state of the management of a control property control property of the co	Disclosure of indirect measurement of fair value of goods or services received, other equity instruments granted	text block	IFRS 2.47 b Disclosure		
Page		X.XX <sub>duration</sub>			
Martines and an anti-mate of the anti-	Weighted average fair value at measurement date, other equity instruments granted		IFRS 2.47 b Disclosure		
promote and company and company to the company of t					
usuals with without an extra composed and interest and extra composed and interest and extra composed and interest and extra composed and extra co	granted	text	IFRS 2.47 b (i) Disclosure		
International feed and office and for the control cont		text	IFRS 2.47 b (ii) Disclosure		
	Information whether and how other features were incorporated into measurement of fair value, other equity	text	IFRS 2.47 b (iii) Disclosure		
Supposed and the control contr					
Section   Processing   Proces	arrangements modified during period [text block]				
Microsophic in Note Noting the protect personnel and section of protection of the section of t					
Education of december and of agent and reserve consisted or motion in control or motion of the control of the	Information on how incremental fair value granted was measured, modified share-based payment				
December of more and per cent and any service member occasion and the member of the per cent and any service member occasion and any service members occas					
Biganite files and particular developed approach contents your for section of the particular personal approach and proposed proposed files and particular personal approach and proposed files and particular personal approach and p					
Sproot for cash and for the same place among to include the same place of the same p	Explanation of effect of share-based payments on entity's profit or loss [text block]	text block			
Become from case and control c		Y	IFRS 2.51 a		
Source control closed page of the protection of the control of the					
Egerand from the developed growner in another with employees  Figures from the developed growner in another produced and the employees  Figures from the developed growner in another produced by the employees of the employee of the employees of	Total expense from share-based payment transactions				
Express the make blood payment or securities only profession on the security of the Communication of the Communica		Χ	IAS 1 112 C -		
This requirement into status desired primary intravalences.    Proceedings   Process					
Late the time there is because programmed prepared from the well-known prepared by the product of the product o	Total expense from share-based payment transactions	X duration, debit	IFRS 2.51 a Disclosure		
Section of the content in a manufacture for market counterpays, qu'il to coult or Market counterpays and plat counter of the counterpays and the c					
dots control vested  Control of engines benefit best book   200					
Control of employed and position of control of the control of th	other assets vested				
Disclance of entire from the first body and processes the processes of the		text block	IFHS 2.52 Disclosure		
Decision of other based, so price placed in the process of process	Disclosure of employee benefits [text block]	text block			
Decision of a first motion about of breith growing below (a)  Decision of a first motion that plans ig bat closed (b)  Decision of a first motion that plans ig bat closed (b)  Decision of a first motion that plans ig bat closed (b)  Decision of a first motion that plans ig bat closed (b)  Decision of private plans (b) and (b)  Decision of private plans			IAS 19.28 Common practice		
Discussor of service beauty place placed power places potential beauty places placed processor places placed placed places placed placed places placed placed places placed place		X duration, debit	IAS 19.53 Disclosure		
Devicement of prime planting planting planting and believe the prime planting planting and planting planting and planting planting planting and planting pla	Disclosure of defined benefit plans [text block]	text block	IAS 19.138 Disclosure		
Defined benefit plans (promote)  Defined benefit plans (promote)  Defined benefit plans (promote)  Defined benefit plans (promote)  Defined plans (promote)  Promote (promote)  Pr		table	IAC 10 129		
Deficio benefit places (personal) Deficio benefit places and main multi-mility or places and places					
Defined between entities under control generation coarding females.  Defined absorblip places their than multi-employer plans, state plants and		member			
Malternipole delicate polar plane intention  Malternipole delicate polar plane intention  Defined benefit plane in all these value between evides united common corrol (newbol)  Geographical areas [asis)  Ceographical areas [asis)  Ceographical areas planethe  Ceographical areas planethe  Characteristics of defined benefit plane [asis]  Characteristics of defined benefit plane [asis]  Characteristics of defined benefit plane [asis]  Person defined benefit plane [asis]  Province defi					
Siste defined benefit plans   Imember   Defrace benefit plans   Imember   Geographical areas   Inember   Geographical areas   Inember   Ceographical areas	between entities under common control [member]				
Defined benefit plans that share risks between entities under common corrol [member]  Geographical areas [aks]  Geographical areas [aks]  Congraphical areas [aks]  Congraphical areas [member]  Chrascoleristics of defined benefit plans [suits]  Chrascoleristics of defined benefit plans [suits]  As 81 133 b accus.  FFR 53 53 beauer. ERFR 63 30 searce.  FFR 53 53 beauer. ERF					
Segments   axes   Segments   axes   Segments   Segmen					
Geographical areas [member]  Geographical areas [member]  Characteristics of defined benefit plans [sate]  Characteristics of defined benefit plans [member]  Specially  Person defined denetic plans [member]  First January (and the person defined benefit plans [member]  World yet purply hended defined benefit plans [member]  Maturity [aut]  Agregosted time benefit [member]  Agregosted time benefit [member]  First January (and the person defined benefit plans [member]  Agregosted time benefit [member]  First January (and the person defined benefit plans [member]  Agregosted time benefit [member]  First January (and the person defined benefit plans [member]  First January (and the person defined benefit plans [member]  First January (and the person defined benefit plans [member]  First January (and the person defined benefit plans [member]  First January (and	Domina Dominic Plane that shallo hollo Dotthoon of Maloc Collision Collision [moniboli]	oo.	IAS 19.138 a Example, IFRS 8.33 Disclosure		
Geographical areas [member]  Characteristics of defined benefit plans [sais]  Characteristics of defined benefit plans [sais]  Characteristics of defined benefit plans [sais]  Penson ordinal benefit plans [member]  Penson ordinal benefit plans [member]  Penson ordinal benefit plans [member]  Part assainty person defined benefit plans [member]  Part assainty person defined benefit plans [member]  Part assainty person defined benefit plans [member]  Penson ordinal benefit plans [memb	Geographical areas [axis]	axis			
Gaographical assess [member]  Characteristics of defined benefit plans [press]  Characteristics of defined benefit plans [member]  Characteristics of defined benefit plans [member]  Person defined benefit plans [member]  File assisty person defined benefit plans [member]  Final sative person defined benefit plans [member]  As 10.10 (10) security  Final sative person defined benefit plans [member]  Final sative person defined benefit plans [member]  As 10.10 (10) security  Final sative person defined benefit plans [member]  Final sative person defined benefit plans [member]  As 10.10 (10) security  Final sative person defined benefit plans [member]  Final sative person defined benefit p					
Characteristics of defined benefit plans (pasis)  Characteristics of defined benefit plans (penalther)  Penalton defined benefit plans (penalther)  Particular position defined benefit plans (penalther)  Pust employment medical defined denefit plans (penalther)  Regulatory environments (penalther)  Regulatory environments (penalther)  Regulatory environments (penalther)  Regulatory environments (penalther)  Segments (penalther)  Segments (penalther)  Segments (penalther)  Regulatory environments (penalther)	Geographical areas (member)				
Characteristics of defined benefit plans [member]   Person defined benefit plans [member]   member		[default]	01 IFRS 17.96 b Example		
Person defined benefit plants [rembere] Person defined benefit plants [rembere] Prail salary person defined benefit plants [rembere] Prail	Characteristics of defined benefit plans [axis]				
Fish salary person of elimed benefit plants [member] Final salary person of elimed benefit plants [member] Regulatory environments [seas]  Regulatory environments [seas]  Segments [seas]  Segments [seas]  Segments [seas]  Segments [member]  Repotation segments of defined benefit plants [axio]  Final Stalary Segments [member]  Final Stalary Segments [member]  Final Stalary Segments [member]  Segments [member]  Repotation segments of defined benefit plants [axio]  Final Stalary Segments [member]  Wholly or partly funded defined benefit plants [member]  Minolly or partly funded defined benefit plants [member]  Minolly or partly funded defined benefit plants [member]  Minolly or partly funded defined benefit plants [member]  Aggregated time bands [member]  Aggregated time bands [member]  Aggregated time bands [member]  Disclosure of defined benefit plants [ine items]  Decorption of layer of plants [plants [plants [axio]] sext.  Segments [member]  Disclosure of defined benefit plants [ine items]  Decorption of layer of plants [print in which plant plants plants of plants and plants plants plants of plants	Characteristics of defined benefit plans [member]				
Final saling person defined benefit plans (member) Post-employment indical defined benefit plans (member) Regulatory environments (assa) Regulatory environments (member)  Segments (member)  Segments (member)  Segments (member)  Segments (member)  Reputation (member)  Segments (member)  Segments (member)  Segments (member)  Segments (member)  Reputation (member)  R			IAS 19.138 b Common practice		
Regulatory environments [nember]  Regulatory environments [nember]  Regulatory environments [nember]  Segments [axis]  Segmen					
Regulatory environments (member)  Segments [axie]  Segmen	***				
Segments [axis]  Segments [axis]  Segments [member]  Segments [member]  Segments [member]  Reportable segments [member]  Repor		axis			
Segments [axis]  axis  FRS 8.2.10 (account) Flacetive 2023-01- 01 FIRST 7.20 careage  AS 9.6.130 of (ii) (incount) Flacetive 2023-01- 01 FIRST 7.20 careage  AS 9.6.130 of (iii) (incount) Flacetive 2023-01- 01 FIRST 7.20 careage  AS 9.6.130 of (iii) (incount) Flacetive 2023-01- 01 FIRST 7.20 careage  AS 9.6.130 of (iii) (incount) Flacetive 2023-01- 01 FIRST 7.20 careage  FRS 15.11 (incount) Flacetive 2023-01- 01 FIRST 7.20 careage  FRS 15.11 (incount) Flacetive 2023-01- 01 FIRST 7.20 careage  FRS 15.11 (incount) Flacetive 2023-01- 01 FIRST 7.20 careage  AS 19.138 e careage  Wholly or partly funded defined benefit plans [emember]  Wholly or partly funded defined benefit plans [emember]  Wholly or partly funded defined benefit plans [emember]  Maturity [axie]  Agency FIRST 7.20 careage  FIRST 7.20	Regulatory environments [member]		IAS 19.138 c Example		
Segments (axis)  avis  FRS 8.22 (puscuere to As 36.30 and 00 poctorum, Effective 2023-01-01 (FRS 17.95 € target)  As 19.13 88 decreaps. FRS 15.15 poctorum (As 36.30 of 00 poctorum)  As 36.30 of 00 poctorum (As 36.30 of 00 poctorum)  Faceportable segments [member]  Fept of the properties of defined benefit plans (axis)  Funding arrangements of defined benefit plans (axis)  Funding arrangements of defined benefit plans (axis)  Funding arrangements of defined benefit plans [member]  Wholly unfunded defined benefit plans [member]  Wholly or parity funded defined benefit plans [member]  Wholly or parity funded defined benefit plans [member]  Maturity (axis)  Agregated time bands [member]  Aggregated time bands [member]  Aggregated time bands [member]  Aggregated time bands [member]  Member  Aggregated time bands [member]  Disclosure of defined benefit plans [ine items]  Description of spature of regulatory framework on plan  text  As 19.138 a Garnet, Effective 2023-01-  Oli FRS 17.130 poctorum  FRS 7.835 (augus)  FRS 1.937 (augus)  FRS 1.938 (augus)  FRS 1.939 (augus)  Description of steput both plan operates  text  As 19.139 (a) contours  As 19.139 (a) contours  FRS 1.939 (a) cont		laeiauiti	IFRS 15.115 Disclosure, IAS 19.138 d Example,		
Segments [member]  Segments [member]  Reportable segments [member]	Segments [axis]	axis	IFRS 8.23 Disclosure,		
Segments [member]  MS 19 130 d accounts. FRS 15.115 pactours.  FERS 12.28 pactours. FRS 2.29 pactours.  FERS 15.115 pactours. FRS 2.20 pactours.  FERS 15.115 pactours. FRS 2.20 pactours.  FERS 15.115 pactours. FRS 2.20 pactours.  FERS 15.115 pactours.  FERS 15.115 pactours. FRS 2.20 pactours. FRS 2.20 pactours.  FERS 15.115 pactours. FRS 2.20 pactours. FRS 2.20 pactours. FRS 2.20 pactours.  FERS 15.115 pactours. FRS 2.20 pactou					
Segments [member]					
Part St. AC goodbook	Sagments [mamber]		IAS 36.130 d (ii) Disclosure,		
Reportable segments [member]  Finding arrangements of defined benefit plans [axis]  Funding arrangements of defined benefit plans [member]  Funding arrangements of defined benefit plans [member]  Wholly unfunded defined benefit plans [member]  Wholly or partly funded defined benefit plans [member]  Wholly or partly funded defined benefit plans [member]  Maturity [axis]  Agregated time bands [member]  Aggregated time bands [member]  Aggregated time bands [member]  Aggregated time bands [member]  Disclosure of defined benefit plans [ine items]  Disclosure of defined benefit plans [ine items]  Description of type of plan  Description of type of plan  Description of depends of the which plan reporteds  Description of deplans (ine items)  Description of days of which plan reporteds  Description of days of which plan reporteds  Description of any other entity's responsibilities for governance of plan  Description of any other entity's responsibilities for governance of plan  Description of any other entity's responsibilities for governance of plan  Description of any other entity's responsibilities for governance of plan  Description of any other entity's responsibilities for governance of plan  Description of any other entity's responsibilities for governance of plan  Description of any other entity's responsibilities for governance of plan  Description of any other entity's responsibilities for governance of plan  Description of any other entity's responsibilities for governance of plan  Description of any other entity's responsibilities for governance of plan  East 1 Septimen 1 Septimen 1 Septimen 1 Septimen 1 Septimen 1 Septimen 2 Septimen 1 Septimen 2 Septimen 1 Septimen 2 Sept	oeginenia (inemoer)	[default]			
Reportable segments (member)  Funding arrangements of defined benefit plans [axis]  Funding arrangements of defined benefit plans [member]  Wholly under defined benefit plans [member]  Wholly or partly funded defined benefit plans [member]  Wholly or partly funded defined benefit plans [member]  Wholly or partly funded defined benefit plans [member]  Maturity [axis]  Aution [As 19,138 e   Description of April 19, 19, 19, 19, 19, 19, 19, 19, 19, 19,					
Funding arrangements of defined benefit plans [axis]  Funding arrangements of defined benefit plans [member] (default)  Wholly unfunded defined benefit plans [member] (member)  Wholly unfunded defined benefit plans [member] (member)  Wholly or partly funded defined benefit plans [member] (member)  Wholly or partly funded defined benefit plans [member] (member)  Wholly or partly funded defined benefit plans [member] (member)  Wholly or partly funded defined benefit plans [member] (member) (member)  Wholly or partly funded defined benefit plans [member] (member) (me	Reportable segments [member]	member	IAS 19.138 d Example, Effective 2023-01-		
Funding arrangements of defined benefit plans [member]  Wholly unfunded defined benefit plans [member]  Wholly or parily funded defined benefit plans [member]  As 19.138 e Europe  IFRS 16.97 Declarate; IFRS 7.328 a Declara			01 IFRS 17.96 c Example		
Wholly unded defined benefit plans [member]   member   MS 19.138 e					
Wholly or partly funded defined benefit plans [member]   Manual Processing   Manual		[default]			
IFRS 16.97 Disclosure IFRS 15.120 b (i) Disclosure IFRS 15.120 b (ii) Disclosure IFRS 15.120 b (ii) Disclosure IFRS 15.120 b (ii) Disclosure IFRS 15.120 b (iii) Disclosure IFRS 15.120 b	, , , ,				
FIRS 7.81   Example: IFRS 7.42E e Disclosure: AS 1.61   Disclosure: Effective 2023-01-01   FIRS 17.109 A Disclosure: Effective 2023-01-01   FIRS 17.109 AD Disclosure: Effective 2023-01-01   FIRS 17.109 Disclosure: AS 19.147 c Example: Effective 2023-01-01   FIRS 17.120 Disclosure: AS 19.147 c Example: Effective 2023-01-01   FIRS 17.120 Disclosure: AS 19.147 c Example: Effective 2023-01-01   FIRS 17.120 Disclosure: AS 1.61   Disclosure	writing or parity lutitized defined benefit plans [member]	memoer			
Maturity [axis]  axis  e 2023-01-01 IFRS 17.109A Diactosure Effective 2023-01- 01 IFRS 17.109A Diactosure Effective 2023-01- 01 IFRS 17.109A Diactosure Effective 2023-01-01 IFRS 17.109 Diactosure IFRS 7.81    FIRS 15.120 (i) Diactosure IFRS 7.81   FIRS 15.120 (ii) Diactosure IFRS 7.81   FIRS 15.120 (ii) Diactosure IFRS 7.81   FIRS 15.120 (ii) Diactosure IFRS 7.81   FIRS 17.109 Diactosure IFRS 7.81			IFRS 7.B11 Example, IFRS 7.42E e Disclosure,		
Maturity [axis]  axis  a 2023-01-01 IFRS 17.109 A Disclosure, Effective 2023-01-0 01 IFRS 17.132 b Disclosure, Effective 2023-01-01 IFRS 17.109 Disclosure, IFRS 7.81  I Example, IFRS 7.836 a Disclosure, IFRS 7.81  I Example, IFRS 7.835 Example, Effective 2023-01- 01 IFRS 17.109 A Disclosure, IFRS 7.81  I Example, IFRS 7.835 Example, Effective 2023-01- 01 IFRS 17.109 Disclosure, IFRS 19.147 C Example, Effective 2023-01- 01 IFRS 17.109 Disclosure, IFRS 19.147 C Disclosure, IFRS 7.81  Disclosure of defined benefit plans [line items]  Description of type of plan  Description of nature of benefits provided by plan  Description of regulatory framework in which plan operates  Description of regulatory framework in which plan operates  Description of any other entity's responsibilities for governance of plan  Description of any other entity's responsibilities for governance of plan  Description of risks to which plan exposes entity  Lext IAS 19.139 a (ii) Disclosure  Description of risks to which plan exposes entity  Lext IAS 19.139 a (iii) Disclosure					
2023-01-01 IFRS 17.132 b Diaclosure Effective 2023-01-01 IFRS 17.120 Diaclosure IFRS 7.81  Aggregated time bands [member]   FRS 15.20 b (i) Diaclosure   FRS 7.81    1 Example, IFRS 7.238 a Diaclosure, IFRS 7.81    1 Example, IFRS 7.208 picclosure, IFRS 7.81    1 Example	Maturity [axis]	axis			
ctive 2023-01-01 IFRS 17.109 Diactorure  IFRS 15.120 b (i) Diactorure  IFRS 15.120 b (ii) Diactorure  IFRS 15.120 b (ii) Diactorure  IFRS 7.238 a Diactorure  IFRS 7.238 a Diactorure  IFRS 7.238 a Diactorure  IFRS 7.238 c			2023-01-		
Aggregated time bands [member]  Besorb the control of the					
IFRS 15.120 b (i) Dactosure* IFRS 16.97 Diactosure* IFRS 16.94 Diactosure* IFRS 7.238 a Diactosure* IFR 7.238 a Diactosure* IFRS 7.238 a Diactosure* IFRS 7.238 a Diactosure* IFRS 7.238 a Diactosure* IFRS 7.238 a Diactosure* IFR 7.238 a Diactosure* IFR 7.238 a Diactosure* IFR 7.238 a Diactosure*					
Aggregated time bands [member]  Aggregated time bands [member]  Member [FRS 7.238 a Disclosure. IAS 1.61 Disclosur					
Aggregated time bands [member]  member [default]  default]  Disclosure of defined benefit plans [line items]  Description of type of plan  Description of nature of benefits provided by plan  Description of effect of regulatory framework in which plan operates  Description of effect of regulatory framework on plan  Description of any other entity's responsibilities for governance of plan  Description of risks to which plan exposes entity  member [default]  DI IFRS 7.835 Euarreje. Effective 2023-01-01  DI IFRS 17.109 Disclosure. Effective 2023-01-01 IFRS 17.120 Disclosure  Effective 2023-01-01 IFRS 17.120 Disclosure  Evit (AS 19.139 a Disclosure  Lext (AS 19.139 a (ii) Disclosure  Description of risks to which plan exposes entity  Evit (AS 19.139 a (iii) Disclosure  Lext (AS 19.139 b Disclosure			IFRS 16.97 Disclosure, IFRS 16.94 Disclosure, IFRS 7.B1		
Aggregated time bands [member]  [default]  01 IFRS 17.109A <sub>Disclosure</sub> . Effective 2023-01- 01 IFRS 17.132 b <sub>Disclosure</sub> . KS 19.147 c Example. Effective 2023-01-01 IFRS 17.120 bacteure. Effective 2023-01-01 IFRS 17.109 bacteure  Disclosure of defined benefit plans [line items]  Description of type of plan  Description of nature of benefits provided by plan  Description of regulatory framework in which plan operates  Description of regulatory framework in which plan operates  Description of effect of regulatory framework on plan  Description of any other entity's responsibilities for governance of plan  Description of risks to which plan exposes entity  Lext IAS 19.139 b Disclosure  Lext IAS 19.139 a (ii) Disclosure  Lext IAS 19.139 a (iii) Disclosure  Lext IAS 19.139 b Disclosure  Lext IAS 19.139 b Disclosure		member			
Ctive 2023-01-01 IFRS 17.120 Disclosure, Effective 2023-01-01 IFRS 17.120 Disclosure, Effective 2023-01-01 IFRS 17.120 Disclosure  Disclosure of defined benefit plans [line items]  Description of type of plan  Description of nature of benefits provided by plan  Description of nature of benefits provided by plan  Description of regulatory framework in which plan operates  Ext IAS 19.139 a (i) Disclosure  Description of effect of regulatory framework on plan  Description of any other entity's responsibilities for governance of plan  Description of risks to which plan exposes entity  Lext IAS 19.139 b Disclosure  Description of risks to which plan exposes entity	Aggregated time bands [member]		01 IFRS 17.109A Disclosure, Effective 2023-01-		
Disclosure of defined benefit plans [line items]  Description of type of plan  Description of nature of benefits provided by plan  Description of regulatory framework in which plan operates  Description of regulatory framework on plan  Description of engulatory framework on plan  Description of of engulatory framework on plan  Description of any other entity's responsibilities for governance of plan  Description of frisks to which plan exposes entity  Lext IAS 19.139 b Disclosure  Lext IAS 19.139 b Disclosure  Lext IAS 19.139 b Disclosure					
Disclosure of defined benefit plans [line items]  Description of type of plan  Description of nature of benefits provided by plan  Description of regulatory framework in which plan operates  Description of endure of the end of the plan operates  Description of ender of regulatory framework on plan  Description of any other entity's responsibilities for governance of plan  Description of risks to which plan exposes entity  Lext IAS 19.139 a (ii) Descisure  Lext IAS 19.139 b (iii) Descisure  Lext IAS 19.139 b (iii) Descisure  Lext IAS 19.139 b (iii) Descisure					
Description of type of plan  Description of nature of benefits provided by plan  Description of regulatory framework in which plan operates  Description of effect of regulatory framework on plan  Description of any other entity's responsibilities for governance of plan  Description of risks to which plan exposes entity  Lext  LAS 19.139 a (ii) Descosure  LAS 19.139 a (iii) Descosure	Disclosure of defined benefit plans [line items]	line items	Discosure		
Description of regulatory framework in which plan operates text IAS 19.139 a (ii) Descourse  Description of effect of regulatory framework on plan text IAS 19.139 a (ii) Descourse  Description of any other entity's responsibilities for governance of plan text IAS 19.139 b (iii) Descourse  Description of risks to which plan exposes entity text IAS 19.139 b Desclosure	Description of type of plan	text			
Description of effect of regulatory framework on plan text IAS 19.139 a (iii) Disclosure  Description of any other entity's responsibilities for governance of plan text IAS 19.139 a (iiii) Disclosure  Description of risks to which plan exposes entity text IAS 19.139 b Disclosure					
Description of any other entity's responsibilities for governance of plan text IAS 19.139 a (iii) Disclosure  Description of risks to which plan exposes entity text IAS 19.139 b Disclosure	1 9 7				
	Description of any other entity's responsibilities for governance of plan		IAS 19.139 a (iii) Disclosure		
Page 78 of 112	Description of risks to which plan exposes entity				

			Additional AU Reference	
Label	Туре	IFRS reference	to IFRS elements	AU Reference
Description of significant concentrations of risk related to plan  Description of plan amendments, curtailments and settlements	text	IAS 19.139 b Disclosure IAS 19.139 c Disclosure		
Surplus (deficit) in plan [abstract]				
Defined benefit obligation, at present value  Plan assets, at fair value	(X) instant, credit X instant, debit	IAS 19.57 a Common practice IAS 19.57 a Common practice		
	X instant, debit	IAS 19.57 a Common practice		
Post-employment benefit expense in profit or loss, defined benefit plans [abstract]  Administration costs not reflected in return on plan assets, defined benefit plans	X duration, debit	IAS 19.135 b Common practice		
Current service cost, defined benefit plans	X duration, debit	IAS 19.135 b Common practice		
Interest expense (income), defined benefit plans [abstract] Interest expense, defined benefit plans	X duration, debit	IAS 19.135 b Common practice		
Interest expenses, defined benefit plans	(X) duration, credit	IAS 19.135 b Common practice		
Net interest expense (income), defined benefit plans	X <sub>duration, debit</sub>	IAS 19.135 b Common practice		
Past service cost and losses (gains) arising from settlements, defined benefit plans [abstract]  Past service cost, defined benefit plans	X <sub>duration, debit</sub>	IAS 19.135 b Common practice		
Losses (gains) arising from settlements, defined benefit plans	(X) duration, credit	IAS 19.135 b Common practice		
Total past service cost and losses (gains) arising from settlements, defined benefit plans	X duration, debit	IAS 19.135 b Common practice IAS 19.5 Common practice, IAS 19.135 b Common practice		
Total post-employment benefit expense in profit or loss, defined benefit plans  Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit	X duration, debit	19.3 Common practice, IAS 19.133 D Common practice		
plans [abstract]  Return on plan assets excluding interest income or expense, net of tax, defined benefit plans	V	IAS 19.135 b Common practice		
Antonial asia (large) sitia from the continue of the continue	X duration, credit X duration, credit	IAS 19.135 b Common practice		
benefit plans Actuarial gains (losses) arising from changes in financial assumptions, net of tax, defined benefit	duration, credit			
pians		IAS 19.135 b Common practice		
Actuarial gains (losses) arising from experience adjustments, net of tax, defined benefit plans Gains (losses) on changes in effect of limiting net defined benefit asset to asset ceiling excluding	X duration, credit	IAS 19.135 b Common practice		
interest income or expense, her or tax, defined benefit plans	X duration, credit	IAS 19.135 b Common practice		
Total other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans	X <sub>duration, credit</sub>	IAS 1.7 Disclosure, IAS 1.9135 b Common practice		
Other comprehensive income, before tax, gains (losses) on remeasurements of defined benefit		Common practice		
plans [abstract]  Return on plan assets excluding interest income or expense, before tax, defined benefit plans	X duration, credit	IAS 19.135 b Common practice		
Actuarial gains (losses) arising from changes in demographic assumptions, before tax, defined	X duration, credit	IAS 19.135 b Common practice		
benefit plans Actuarial gains (losses) arising from changes in financial assumptions, before tax, defined				
benefit plans	X duration, credit	IAS 19.135 b Common practice		
Actuarial gains (losses) arising from experience adjustments, before tax, defined benefit plans Gains (losses) on changes in effect of limiting net defined benefit asset to asset ceiling excluding	X <sub>duration, credit</sub>	IAS 19.135 b Common practice		
interest income of expense, before tax, defined benefit plans	X duration, credit	IAS 19.135 b Common practice		
Total other comprehensive income, before tax, gains (losses) on remeasurements of defined benefit plans	X <sub>duration, credit</sub>	IAS 1.91 b Disclosure, IAS 1.7 Disclosure, IAS 19.135 b Common practice		
Description of link between reimbursement right and related obligation	text	IAS 19.140 b Disclosure		
Description of how entity determined maximum economic benefit available	text	IAS 19.141 c (iv) Disclosure		
Entity's own financial instruments included in fair value of plan assets  Property occupied by entity included in fair value of plan assets	X instant, debit X instant, debit	IAS 19.143 Disclosure IAS 19.143 Disclosure		
Other assets used by entity included in fair value of plan assets	X instant, debit	IAS 19.143 Disclosure		
Actuarial assumption of discount rates	X.XX instant	IAS 19.144 Common practice		
Actuarial assumption of expected rates of salary increases  Actuarial assumption of medical cost trend rates	X.XX instant X.XX instant	IAS 19.144 Common practice IAS 19.144 Common practice		
	X.XX instant	IAS 19.144 Common practice		
Actuarial assumption of expected rates of inflation	X.XX instant X.XX instant	IAS 19.144 Common practice		
Actuarial assumption of mortality rates  Actuarial assumption of retirement age	DUR	IAS 19.144 Common practice		
Actuarial assumption of life expectancy after retirement	DUR	IAS 19.144 Common practice		
Other material actuarial assumptions  Description of asset-liability matching strategies used by plan or entity to manage risk	X.XX instant text	IAS 19.144 Common practice IAS 19.146 Disclosure		
Description of asset-liability infalching strategies used by plan or entity to manage risk  Description of funding arrangements and funding policy that affect future contributions	text	IAS 19.148 a <sub>Disclosure</sub> , IAS 19.147 a <sub>Disclosure</sub>		
	X <sub>duration, credit</sub>	IAS 19.147 b Disclosure, IAS 19.148 d (iii) Disclosure		
Disclosure of information about maturity profile of defined benefit obligation [text block]  Weighted average duration of defined benefit obligation	text block DUR	IAS 19.147 c <sub>Disclosure</sub>		
	X <sub>duration, credit</sub>	IAS 19.147 C Disclosure		
Description of extent to which entity can be liable to multi-employer or state plan for other entities'	text	IAS 19.148 b Disclosure		
obligations  Description of agreed allocation of deficit or surplus of multi-employer or state plan on wind-up of	text	IAS 19.148 c (i) Disclosure		
plan  Description of agreed allocation of deficit or surplus of multi-employer or state plan on entity's				
withdrawal from plan	text	IAS 19.148 c (ii) Disclosure		
Description of fact that multi-employer or state plan is defined benefit plan  Description of reason why sufficient information is not available to account for multi-employer or	text	IAS 19.148 d (i) Disclosure		
state plan as defined benefit plan	text	IAS 19.148 d (ii) Disclosure		
Description of information about surplus or deficit of multi-employer or state plan  Description of basis used to determine surplus or deficit of multi-employer or state plan	text	IAS 19.148 d (iv) Disclosure IAS 19.148 d (iv) Disclosure		
Description of basis used to determine surplus or deficit on multi-employer or state plan for entity	text	IAS 19.148 d (iv) Disclosure		
	X.XX instant	IAS 19.148 d (v) Disclosure		
Description of contractual agreement or stated policy for charging net defined benefit cost  Description of policy for determining contribution of defined benefit plans that share risks between	text	IAS 19.149 a Disclosure		
entities under common control [text block]	text block	IAS 19.149 b Disclosure		
Description of cross-reference to disclosures about plans that share risks between entities under common control in another group entity's financial statements	text	IAS 19.150 Disclosure		
Disclosure of net defined benefit liability (asset) [text block]	text block	IAS 19.140 a <sub>Disclosure</sub>		
Disclosure of net defined benefit liability (asset) [abstract]  Disclosure of net defined benefit liability (asset) [table]	table	IAS 19.140 a Disclosure		
Defined benefit plans [axis]	axis	IAS 19.138 Disclosure		
Defined benefit plans [member]	member [default]	IAS 19.138 Disclosure		
Defined benefit plans other than multi-employer plans, state plans and plans that share risks	member	IAS 19.138 Disclosure		
between entities under common control [member]  Multi-employer defined benefit plans [member]	member	IAS 19.33 b Disclosure, IAS 19.34 b Disclosure		
State defined benefit plans [member]	member	IAS 19.45 Disclosure		
Defined benefit plans that share risks between entities under common control [member]	member	IAS 19.149 Disclosure IAS 19.138 a Example, IFRS 8.33 Disclosure,		
Geographical areas [axis]	axis	IFRS 15.B89 b Example, , Effective 2023-01-		
		01 IFRS 17.96 b Example		
Geographical areas [member]	member	IFRS 15.B89 b Example, IAS 19.138 a Example, IFRS 8.33 Disclosure, Effective 2023-01-		
	[default]	01 IFRS 17.96 b Example		
Characteristics of defined benefit plans [axis]	axis	IAS 19.138 b <sub>Example</sub>		
Characteristics of defined benefit plans [member]	member [default]	IAS 19.138 b <sub>Example</sub>		
Pension defined benefit plans [member]	member	IAS 19.138 b Common practice		
Flat salary pension defined benefit plans [member] Final salary pension defined benefit plans [member]	member member	IAS 19.138 b Example IAS 19.138 b Example		
Post-employment medical defined benefit plans [member]	member	IAS 19.138 b Example		
Regulatory environments [axis]	axis	IAS 19.138 c Example		
Regulatory environments [member]	member [default]	IAS 19.138 c Example		
		IFRS 15.115 <sub>Disclosure</sub> , IAS 19.138 d <sub>Example</sub> ,		
Segments [axis]	axis	IFRS 8.23 <sub>Disclosure</sub> , IAS 36.130 d (ii) <sub>Disclosure</sub> , Effective 2023-01-		
		01 IFRS 17.96 c Example		
	momber	IAS 19.138 d <sub>Example</sub> , IFRS 15.115 <sub>Disclosure</sub> , IAS 36.130 d (ii) <sub>Disclosure</sub> ,		
Segments [member]	member [default]	IFRS 8.28 Disclosure, Effective 2023-01-		
		01 IFRS 17.96 c Example		
	Page 79 of 112			

	-		Additional AU Reference	
Label	Туре	IFRS 15.115 Disclosure, IFRS 8.23 Disclosure,	to IFRS elements	AU Reference
Reportable segments [member]	member	IAS 19.138 d Example, Effective 2023-01-		
Funding arrangements of defined banefit plans levisl	avis	01 IFRS 17.96 C Example IAS 19.138 e Example		
Funding arrangements of defined benefit plans [axis]  Funding arrangements of defined benefit plans [member]	axis member	IAS 19.138 e Example		
Wholly unfunded defined benefit plans [member]	[default] member	IAS 19.138 e <sub>Example</sub>		
Wholly or partly funded defined benefit plans [member]	member	IAS 19.138 e Example		
Net defined benefit liability (asset) [axis]	axis member	IAS 19.140 a Disclosure		
Net defined benefit liability (asset) [member]	[default]	IAS 19.140 a Disclosure		
Present value of defined benefit obligation [member] Plan assets [member]	member member	IAS 19.140 a (ii) Disclosure IAS 19.140 a (i) Disclosure		
Effect of asset ceiling [member] Disclosure of net defined benefit liability (asset) [line items]	member line items	IAS 19.140 a (iii) Disclosure		
Net defined benefit liability (asset) at beginning of period	X instant, credit	IAS 19.140 a Disclosure		
Changes in net defined benefit liability (asset) [abstract] Changes in net defined benefit liability (asset) resulting from expense (income) in profit or loss				
[abstract]				
Increase (decrease) in net defined benefit liability (asset) resulting from administration costs not reflected in return on plan assets	X duration, credit	IAS 19.141 Common practice		
Increase in net defined benefit liability (asset) resulting from current service cost Increase (decrease) in net defined benefit liability (asset) resulting from interest expense	X duration, credit	IAS 19.141 a Disclosure		
(income)	X duration, credit	IAS 19.141 b Disclosure		
Past service cost and gains (losses) arising from settlements, net defined benefit liability (asset) [abstract]				
Increase (decrease) in net defined benefit liability (asset) resulting from past service cost Increase (decrease) in net defined benefit liability (asset) resulting from losses (gains) arising	X duration, credit	IAS 19.141 d Disclosure		
ITOTII Settieriierits		IAS 19.141 d Disclosure		
Net increase (decrease) in net defined benefit liability (asset) resulting from past service cost and gains (losses) arising from settlements	X <sub>duration, credit</sub>	IAS 19.141 d Disclosure		
Total increase (decrease) in net defined benefit liability (asset) resulting from expense (income) in profit or loss	X <sub>duration, credit</sub>	IAS 19.141 Common practice		
Changes in net defined benefit liability (asset) resulting from gain (loss) on remeasurement in				
other comprehensive income [abstract] Increase (decrease) in net defined benefit liability (asset) resulting from return on plan assets	(X) duration, debit	IAS 19.141 c (i) Disclosure		
excluding interest income or expense Increase (decrease) in net defined benefit liability (asset) resulting from actuarial losses				
(gains) arising from changes in demographic assumptions	(X) <sub>duration, debit</sub>	IAS 19.141 c (ii) Disclosure		
Increase (decrease) in net defined benefit liability (asset) resulting from actuarial losses (gains) arising from changes in financial assumptions	(X) <sub>duration, debit</sub>	IAS 19.141 c (iii) Disclosure		
Increase (decrease) in net defined benefit liability (asset) resulting from actuarial losses (gains) arising from experience adjustments	(X) <sub>duration, debit</sub>	IAS 19.141 c Common practice		
Increase (decrease) in net defined benefit liability (asset) resulting from loss (gain) on	(X) <sub>duration, debit</sub>	IAS 19.141 c (iv) Disclosure		
changes in effect of limiting net defined benefit asset to asset ceiling excluding interest income or expense	(**/ duration, debit	Disclosure		
Total increase (decrease) in net defined benefit liability (asset) resulting from loss (gain) on remeasurement in other comprehensive income	(X) <sub>duration, debit</sub>	IAS 19.141 c Disclosure		
Changes in net defined benefit liability (asset) resulting from miscellaneous other changes [abstract]				
Increase (decrease) in net defined benefit liability (asset) resulting from changes in foreign	X <sub>duration, credit</sub>	IAS 19.141 e <sub>Disclosure</sub>		
exchange rates, net defined benefit liability (asset)  Contributions to plan, net defined benefit liability (asset) [abstract]	duration, credit	Disclosure		
Increase (decrease) in net defined benefit liability (asset) resulting from contributions to plan by employer	(X) <sub>duration, debit</sub>	IAS 19.141 f Disclosure		
Increase (decrease) in net defined benefit liability (asset) resulting from contributions to plan	(X) <sub>duration, debit</sub>	IAS 19.141 f Disclosure		
by plan participants  Total increase (decrease) in net defined benefit liability (asset) resulting from contributions to				
plan	(X) duration, debit (X) duration, debit	IAS 19.141 f Disclosure IAS 19.141 g Disclosure		
Increase (decrease) in net defined benefit liability (asset) resulting from payments from plan Increase (decrease) in net defined benefit liability (asset) resulting from payments in respect	(X) duration, debit (X) duration, debit	IAS 19.141 g Disclosure		
of settlements Increase (decrease) in net defined benefit liability (asset) resulting from business				
combinations and disposals	X duration, credit	IAS 19.141 h Disclosure		
Increase (decrease) in net defined benefit liability (asset) resulting from other changes  Total increase (decrease) in net defined benefit liability (asset) resulting from miscellaneous	X duration, credit	IAS 19.141 Common practice IAS 19.141 Common practice		
other changes Total increase (decrease) in net defined benefit liability (asset)	X <sub>duration, credit</sub>	IAS 19.141 Common practice		
Net defined benefit liability (asset) at end of period	X instant, credit	IAS 19.140 a Disclosure		
Disclosure of reimbursement rights [text block] Disclosure of reimbursement rights [abstract]	text block	IAS 19.140 b Disclosure		
Disclosure of reimbursement rights [table]	table	IAS 19.140 b Disclosure		
Defined benefit plans [axis]	axis member	IAS 19.138 <sub>Disclosure</sub>		
Defined benefit plans [member]	[default]	IAS 19.138 Disclosure		
Defined benefit plans other than multi-employer plans, state plans and plans that share risks between entities under common control [member]	member	IAS 19.138 Disclosure		
Multi-employer defined benefit plans [member] State defined benefit plans [member]	member member	IAS 19.33 b <sub>Disclosure</sub> , IAS 19.34 b <sub>Disclosure</sub> IAS 19.45 <sub>Disclosure</sub>		
State defined benefit plans [member]  Defined benefit plans that share risks between entities under common control [member]	member member	IAS 19.149 Disclosure		
		IAS 19.138 a Example, IFRS 8.33 Disclosure,		
Geographical areas [axis]	axis	IFRS 15.B89 b <sub>Example</sub> , , Effective 2023-01- 01 IFRS 17.96 b <sub>Example</sub>		
	member	IFRS 15.B89 b Example, IAS 19.138 a Example,		
Geographical areas [member]	[default]	IFRS 8.33 Disclosure, Effective 2023-01- 01 IFRS 17.96 b Example		
Characteristics of defined benefit plans [axis]	axis	IAS 19.138 b Example		
Characteristics of defined benefit plans [member]	member [default]	IAS 19.138 b Example		
Pension defined benefit plans [member]	member	IAS 19.138 b Common practice		
Flat salary pension defined benefit plans [member] Final salary pension defined benefit plans [member]	member member	IAS 19.138 b Example IAS 19.138 b Example		
Post-employment medical defined benefit plans [member]	member	IAS 19.138 b Example		
Regulatory environments [axis]	axis member	IAS 19.138 c Example		
Regulatory environments [member]	[default]	IAS 19.138 c <sub>Example</sub>		
Commando (crás)		IFRS 15.115 Disclosure, IAS 19.138 d Example, IFRS 8.23 Disclosure,		
Segments [axis]	axis	IAS 36.130 d (ii) Disclosure, Effective 2023-01-		
		01 IFRS 17.96 c <sub>Example</sub> IAS 19.138 d <sub>Example</sub> , IFRS 15.115 <sub>Disclosure</sub> ,		
Segments [member]	member	IAS 36.130 d (ii) Disclosure,		
	[default]	IFRS 8.28 Disclosure, Effective 2023-01- 01 IFRS 17.96 C Example		
		IFRS 15.115 Disclosure, IFRS 8.23 Disclosure,		
Reportable segments [member]	member	IAS 19.138 d <sub>Example</sub> , Effective 2023-01- 01 IFRS 17.96 c <sub>Example</sub>		
Funding arrangements of defined benefit plans [axis]	axis	IAS 19.138 e Example		
Funding arrangements of defined benefit plans [member]	member [default]	IAS 19.138 e Example		
Wholly unfunded defined benefit plans [member]	member	IAS 19.138 e Example		
Wholly or partly funded defined benefit plans [member] Disclosure of reimbursement rights [line items]	member line items	IAS 19.138 e Example		
Reimbursement rights related to defined benefit obligation, at fair value at beginning of period	X instant, debit	IAS 19.140 b Disclosure		
Changes in reimbursement rights related to defined benefit obligation [abstract] Increase in reimbursement rights related to defined benefit obligation, resulting from interest	v	IAC 10 141 b		
income	X duration, debit	IAS 19.141 b Disclosure		
Increase (decrease) in reimbursement rights related to defined benefit obligation, resulting from gain (loss) on remeasurement [abstract]				
	Page 80 of 112			

Label	Туре	IFRS reference	Additional AU Reference	AU Reference
Increase (decrease) in reimbursement rights related to defined benefit obligation, resulting	• • • • • • • • • • • • • • • • • • • •		to IFRS elements	AO Reference
from return on reimbursement rights, excluding interest income or expense in crease (decrease) in reimbursement rights related to defined benefit obligation, resulting from gain (loss) on changes in effect of limiting reimbursement rights reaset ceiling	X <sub>duration, debit</sub>	IAS 19.141 c (i) Disclosure IAS 19.141 c (iv) Disclosure		
excluding interest income or expense  Total increase (decrease) in reimbursement rights related to defined benefit obligation,	X duration, debit	IAS 19.141 c Disclosure		
resulting from gain (loss) on remeasurement Increase (decrease) in reimbursement rights related to defined benefit obligation, resulting from				
net exchange differences increase in reinipursement rights related to defined benefit obligation, resulting from benefits	X <sub>duration, debit</sub>	IAS 19.141 e Disclosure		
Increase (decrease) in reimbursement rights related to defined benefit obligation, resulting	(X) duration, credit	IAS 19.141 g Disclosure		
from payments in respect of settlements Increase (decrease) in reimbursement rights related to defined benefit obligation, resulting from	(X) duration, credit	IAS 19.141 g Disclosure		
resulting from business combinations and disposals	X <sub>duration, debit</sub>	IAS 19.141 h <sub>Disclosure</sub>		
Total increase (decrease) in reimbursement rights related to defined benefit obligation, at fair value	X <sub>duration, debit</sub>	IAS 19.141 Disclosure		
Reimbursement rights related to defined benefit obligation, at fair value at end of period	X instant, debit	IAS 19.140 b Disclosure		
Disclosure of fair value of plan assets [text block] Disclosure of fair value of plan assets [abstract]	text block	IAS 19.142 <sub>Disclosure</sub>		
Disclosure of fair value of plan assets [austract]  Disclosure of fair value of plan assets [table]	table	IAS 19.142 Disclosure		
Defined benefit plans [axis]	axis	IAS 19.138 Disclosure		
Defined benefit plans [member]	member [default]	IAS 19.138 Disclosure		
Defined benefit plans other than multi-employer plans, state plans and plans that share risks between entities under common control [member]	member	IAS 19.138 Disclosure		
Multi-employer defined benefit plans [member]	member	IAS 19.33 b Disclosure, IAS 19.34 b Disclosure		
State defined benefit plans [member]  Defined benefit plans that share risks between entities under common control [member]	member member	IAS 19.45 Disclosure IAS 19.149 Disclosure		
Defined benefit plans that share risks between entities under common control [member]	member	IAS 19.138 a Example, IFRS 8.33 Disclosure,		
Geographical areas [axis]	axis	IFRS 15.B89 b <sub>Example</sub> , , Effective 2023-01- 01 IFRS 17.96 b <sub>Example</sub>		
Geographical areas (mombor)	member	IFRS 15.B89 b Example, IAS 19.138 a Example, IFRS 8.33 Disclosure, Effective 2023-01-		
Geographical areas [member]	[default]	01 IFRS 17.96 b <sub>Example</sub>		
Characteristics of defined benefit plans [axis]	axis	IAS 19.138 b <sub>Example</sub>		
Characteristics of defined benefit plans [member]	member [default]	IAS 19.138 b <sub>Example</sub>		
Pension defined benefit plans [member]	member	IAS 19.138 b Common practice		
Flat salary pension defined benefit plans [member] Final salary pension defined benefit plans [member]	member member	IAS 19.138 b Example IAS 19.138 b Example		
Post-employment medical defined benefit plans [member]	member member	IAS 19.138 b Example		
Regulatory environments [axis]	axis	IAS 19.138 c Example		
Regulatory environments [member]	member [default]	IAS 19.138 c <sub>Example</sub>		
		IFRS 15.115 Disclosure, IAS 19.138 d Example,		
Segments [axis]	axis	IFRS 8.23 <sub>Disclosure</sub> , IAS 36.130 d (ii) <sub>Disclosure</sub> , Effective 2023-01-		
		01 IFRS 17.96 c Example		
		IAS 19.138 d <sub>Example</sub> , IFRS 15.115 <sub>Disclosure</sub> ,		
Segments [member]	member [default]	IAS 36.130 d (ii) Disclosure, IFRS 8.28 Disclosure, Effective 2023-01-		
	[GOTGOT]	01 IFRS 17.96 c Example		
		IFRS 15.115 Disclosure, IFRS 8.23 Disclosure,		
Reportable segments [member]	member	IAS 19.138 d <sub>Example</sub> , Effective 2023-01- 01 IFRS 17.96 c <sub>Example</sub>		
Funding arrangements of defined benefit plans [axis]	axis	IAS 19.138 e Example		
Funding arrangements of defined benefit plans [member]	member [default]	IAS 19.138 e Example		
Wholly unfunded defined benefit plans [member]	member	IAS 19.138 e <sub>Example</sub>		
Wholly or partly funded defined benefit plans [member] Levels of fair value hierarchy [axis]	member	IAS 19.138 e <sub>Example</sub> IFRS 13.93 b <sub>Disclosure</sub> , IAS 19.142 <sub>Disclosure</sub>		
All levels of fair value hierarchy [axis]  All levels of fair value hierarchy [member]	axis member	IFRS 13.93 b Disclosure, IAS 19.142 Disclosure		
Level 1 of fair value hierarchy [member]	[default] member	IAS 19.142 Disclosure, IAS 19.142 Disclosure		
Level 2 and 3 of fair value hierarchy [member]	member	IAS 19.142 Disclosure		
Disclosure of fair value of plan assets [line items]  Classes of plan assets, fair value monetary amounts [abstract]	line items			
Cash and cash equivalents, amount contributed to fair value of plan assets	X instant, debit	IAS 19.142 a Example		
Equity instruments, amount contributed to fair value of plan assets	X instant, debit	IAS 19.142 b Example		
Debt instruments, amount contributed to fair value of plan assets  Real estate, amount contributed to fair value of plan assets	X instant, debit X instant, debit	IAS 19.142 c Example IAS 19.142 d Example		
Derivatives, amount contributed to fair value of plan assets	X instant, debit	IAS 19.142 e Example		
Investment funds, amount contributed to fair value of plan assets	X instant, debit	IAS 19.142 f Example IAS 19.142 g Example		
Asset-backed securities, amount contributed to fair value of plan assets  Structured debt, amount contributed to fair value of plan assets	X instant, debit X instant, debit	IAS 19.142 9 Example IAS 19.142 h Example		
Qualifying insurance policies, amount contributed to fair value of plan assets	X instant, debit	IAS 19.8 Common practice, IAS 19.142 Common practice		
Other assets, amount contributed to fair value of plan assets  Total plan assets, at fair value	X instant, debit X instant, debit	IAS 19.142 Common practice IAS 19.57 a Common practice		
Classes of plan assets, fair value percentage amounts [abstract]				
Cash and cash equivalents, percentage contributed to fair value of plan assets  Equity instruments, percentage contributed to fair value of plan assets	X.XX instant X.XX instant	IAS 19.142 a Common practice IAS 19.142 b Common practice		
Debt instruments, percentage contributed to fair value of plan assets	X.XX instant	IAS 19.142 c Common practice		
Real estate, percentage contributed to fair value of plan assets	X.XX instant	IAS 19.142 d Common practice		
Derivatives, percentage contributed to fair value of plan assets Investment funds, percentage contributed to fair value of plan assets	X.XX instant X.XX instant	IAS 19.142 e Common practice		
Asset-backed securities, percentage contributed to fair value of plan assets	X.XX instant	IAS 19.142 g Common practice		
Structured debt, percentage contributed to fair value of plan assets	X.XX instant	IAS 19.142 h Common practice		
Qualifying insurance policies, percentage contributed to fair value of plan assets Other assets, percentage contributed to fair value of plan assets	X.XX instant X.XX instant	IAS 19.8 Common practice, IAS 19.142 Common practice		
Disclosure of sensitivity analysis for actuarial assumptions [text block]	text block	IAS 19.145 Disclosure		
Disclosure of sensitivity analysis for actuarial assumptions [abstract]  Disclosure of sensitivity analysis for actuarial assumptions [table]	table	IAS 19.145 Disclosure		
Defined benefit plans [axis]	axis	IAS 19.138 Disclosure		
Defined benefit plans [member]	member [default]	IAS 19.138 Disclosure		
Defined benefit plans other than multi-employer plans, state plans and plans that share risks	member	IAS 19.138 <sub>Disclosure</sub>		
between entities under common control [member]  Multi-employer defined benefit plans [member]	member	IAS 19.33 b Disclosure, IAS 19.34 b Disclosure		
State defined benefit plans [member]	member	IAS 19.45 Disclosure		
Defined benefit plans that share risks between entities under common control [member]	member	IAS 19.149 <sub>Disclosure</sub> IAS 19.138 a <sub>Example</sub> , IFRS 8.33 <sub>Disclosure</sub> ,		
Geographical areas [axis]	axis	IFRS 15.B89 b Example, , Effective 2023-01-		
		01 IFRS 17.96 b Example		
Geographical areas [member]	member	IFRS 15.B89 b Example, IAS 19.138 a Example, IFRS 8.33 Disclosure, Effective 2023-01-		
	[default]	01 IFRS 17.96 b Example		
Characteristics of defined benefit plans [axis]	axis member	IAS 19.138 b <sub>Example</sub>		
Characteristics of defined benefit plans [member]	[default]	IAS 19.138 b <sub>Example</sub>		
Pension defined benefit plans [member] Flat salary pension defined benefit plans [member]	member	IAS 19.138 b Common practice IAS 19.138 b Example		
Final salary pension defined benefit plans [member]  Final salary pension defined benefit plans [member]	member member	IAS 19.138 b Example		
Post-employment medical defined benefit plans [member]	member	IAS 19.138 b Example		
Regulatory environments [axis]	axis	IAS 19.138 c Example		

Label	Туре	IFRS reference	Additional AU Reference to IFRS elements	AU Reference
Regulatory environments [member]	member	IAS 19.138 c Example		
	[default]	IFRS 15.115 Disclosure, IAS 19.138 d Example,		
Comparts (avis)	ovio	IFRS 8.23 Disclosure,		
Segments [axis]	axis	IAS 36.130 d (ii) Disclosure, Effective 2023-01-		
		01 IFRS 17.96 c Example		
	member	IAS 19.138 d <sub>Example</sub> , IFRS 15.115 <sub>Disclosure</sub> , IAS 36.130 d (ii) <sub>Disclosure</sub> ,		
Segments [member]	[default]	IFRS 8.28 Disclosure, Effective 2023-01-		
		01 IFRS 17.96 c <sub>Example</sub>		
Reportable segments [member]	mombor	IFRS 15.115 Disclosure, IFRS 8.23 Disclosure, IAS 19.138 d Example, Effective 2023-01-		
Reportable segments [member]	member	01 IFRS 17.96 C Example		
Funding arrangements of defined benefit plans [axis]	axis	IAS 19.138 e Example		
Funding arrangements of defined benefit plans [member]	member	IAS 19.138 e <sub>Example</sub>		
Wholly unfunded defined benefit plans [member]	[default] member	IAS 19.138 e Example		
Wholly or partly funded defined benefit plans [member]	member	IAS 19.138 e Example		
Actuarial assumptions [axis]	axis	IAS 19.145 Disclosure		
Actuarial assumptions [member]	member [default]	IAS 19.145 Disclosure		
Actuarial assumption of discount rates [member]	member	IAS 19.145 Common practice		
Actuarial assumption of expected rates of salary increases [member]	member	IAS 19.145 Common practice		
Actuarial assumption of medical cost trend rates [member]	member	IAS 19.145 Common practice		
Actuarial assumption of expected rates of pension increases [member]  Actuarial assumption of expected rates of inflation [member]	member member	IAS 19.145 Common practice IAS 19.145 Common practice		
Actuarial assumption of expected rates of fination [member]	member	IAS 19.145 Common practice		
Actuarial assumption of retirement age [member]	member	IAS 19.145 Common practice		
Actuarial assumption of life expectancy after retirement [member]	member	IAS 19.145 Common practice		
Other material actuarial assumptions [member] Disclosure of sensitivity analysis for actuarial assumptions [line items]	member line items	IAS 19.145 Common practice		
Percentage of reasonably possible increase in actuarial assumption	X.XX instant	IAS 19.145 a <sub>Disclosure</sub>		
Increase (decrease) in defined benefit obligation due to reasonably possible increase in actuarial	X instant, credit	IAS 19.145 a Disclosure		
assumption Percentage of reasonably possible decrease in actuarial assumption	X.XX instant	IAS 19.145 a Disclosure		
Increase (decrease) in defined benefit obligation due to reasonably possible decrease in actuarial				
assumption	X instant, credit	IAS 19.145 a Disclosure		
Description of methods and assumptions used in preparing sensitivity analysis for actuarial assumptions	text	IAS 19.145 b Disclosure		
Description of limitations of methods used in preparing sensitivity analysis for actuarial assumptions	text	IAS 19.145 b Disclosure		
Description of changes in methods and assumptions used in preparing sensitivity analysis for	text	IAS 19.145 c Disclosure		
actuarial assumptions  Description of reasons for changes in methods and assumptions used in preparing sensitivity	text	IAS 19.145 c Disclosure		
analysis for actuarial assumptions				
Disclosure of additional information about defined benefit plans [text block]  Disclosure of analysis of present value of defined benefit obligation that distinguishes nature,	text block	IAS 19.137 Disclosure		
characteristics and risks [text block]	text block	IAS 19.137 Example		
rmination benefits expense	X duration, debit	IAS 19.171 Common practice		
I10] Notes - Income taxes sure of income tax (text block)	text block	IAS 12 - Disclosure Disclosure		
jor components of tax expense (income) [abstract]		Discostie		
Current tax expense (income) and adjustments for current tax of prior periods [abstract]	v	40.40.00		
Current tax expense (income) Adjustments for current tax of prior periods	X <sub>duration, debit</sub>	IAS 12.80 a Example		
Total current tax expense (income) and adjustments for current tax of prior periods	X duration, debit	IAS 12.80 Example IAS 12.80 Common practice		
Deferred tax expense (income) relating to origination and reversal of temporary differences	X duration, debit	IAS 12.80 c Example		
Deferred tax expense (income) relating to tax rate changes or imposition of new taxes	X duration, debit	IAS 12.80 d <sub>Example</sub>		
Tax benefit arising from previously unrecognised tax loss, tax credit or temporary difference of prior period used to reduce current tax expense	(X) <sub>duration, credit</sub>	IAS 12.80 e Example		
Tax benefit arising from previously unrecognised tax loss, tax credit or temporary difference of prior period	00	IAS 12.80 f Example		
used to reduce deferred tax expense	(X) duration, credit			
Deferred tax expense arising from write-down or reversal of write-down of deferred tax asset  Tax expense (income) relating to changes in accounting policies and errors included in profit or loss	X <sub>duration, debit</sub>	IAS 12.80 g <sub>Example</sub> IAS 12.80 h <sub>Example</sub>		
Adjustments for deferred tax of prior periods	X duration, debit	IAS 12.80 <sub>Common practice</sub>		
Other components of deferred tax expense (income)	X <sub>duration, debit</sub>	IAS 12.80 Common practice		
		IAS 12.79 Disclosure, IAS 1.82 d Disclosure,		
Total tax expense (income)	X <sub>duration, debit</sub>	IAS 12.81 c (ii) Disclosure, IFRS 12.B13 g Disclosure, IAS 12.81 c (i) Disclosure, IFRS 8.23 h Disclosure,		
		IAS 26.35 b (viii) Disclosure		
rrent and deferred tax relating to items charged or credited directly to equity [abstract]				
Current tax relating to items credited (charged) directly to equity  Deferred tax relating to items credited (charged) directly to equity	X <sub>duration</sub> , debit	IAS 12.81 a Disclosure		
Aggregate current and deferred tax relating to items credited (charged) directly to equity	X duration X duration, debit	IAS 12.81 a Disclosure		
ome tax relating to components of other comprehensive income [abstract]	duration, debit	- Discussife		
Income tax relating to exchange differences on translation of foreign operations included in other	X duration, debit	IAS 1.90 <sub>Disclosure</sub> , IAS 12.81 ab <sub>Disclosure</sub>		
comprehensive income Income tax relating to exchange differences on translation other than translation of foreign operations				
included in other comprehensive income	X <sub>duration, debit</sub>	IAS 12.81 ab Disclosure, IAS 1.90 Disclosure		
Income tax relating to available-for-sale financial assets included in other comprehensive income	X duration, debit	01 IAS 12.81 ab Disclosure, Expiry date 2023-01-		
Income tax relating to cash flow hedges included in other comprehensive income	X <sub>duration</sub> , debit	IAS 1 20 IAS 1.90 Disclosure		
Income tax relating to changes in revaluation surplus of property, plant and equipment, right-of-use assets	X duration, debit	IAS 1.90 Disclosure, IAS 1.30 Disclosure		
and intangible assets included in other comprehensive income				
Income tax relating to remeasurements of defined benefit plans included in other comprehensive income  Income tax relating to investments in equity instruments included in other comprehensive income	X <sub>duration, debit</sub>	IAS 1.90 Disclosure, IAS 12.81 ab Disclosure IAS 12.81 ab Disclosure, IAS 1.90 Disclosure		
Income tax relating to investments in equity institutions included in other completions recome lax relating to hedges of net investments in foreign operations included in other comprehensive	X duration, debit	IAS 1.90 Disclosure, IAS 1.30 Disclosure		
income				
Income tax relating to changes in fair value of financial liability attributable to change in credit risk of liability included in other comprehensive income	X <sub>duration, debit</sub>	IAS 1.90 <sub>Disclosure</sub> , IAS 12.81 ab <sub>Disclosure</sub>		
Income tax relating to hedges of investments in equity instruments included in other comprehensive income	X duration, debit	IAS 12.81 ab <sub>Disclosure</sub> , IAS 1.90 <sub>Disclosure</sub>		
Income tax relating to change in value of time value of options included in other comprehensive income	X <sub>duration, debit</sub>	IAS 1.90 Disclosure, IAS 12.81 ab Disclosure		
Income tax relating to change in value of forward elements of forward contracts included in other comprehensive income	X <sub>duration, debit</sub>	IAS 1.90 <sub>Disclosure</sub> , IAS 12.81 ab <sub>Disclosure</sub>		
Income tax relating to change in value of foreign currency basis spreads included in other comprehensive	X duration, debit	IAS 12.81 ab Disclosure, IAS 1.90 Disclosure		
income		IAS 12.81 ab Disclosure, IAS 1.90 Disclosure		
income Income tax relating to financial assets measured at fair value through other comprehensive income included	X duration, debit			
income Income tax relating to financial assets measured at fair value through other comprehensive income included in other comprehensive income Income tax relating to insurance finance income (expenses) from insurance contracts issued included in other		Effective 2023-01-01 IAS 1.90 Disclosure, Effective 2023-01-01 IAS 12.81 above. Effective 2023-		
income Income tax relating to financial assets measured at fair value through other comprehensive income included in other comprehensive income Income tax relating to insurance finance income (expenses) from insurance contracts issued included in other		Effective 2023-01-01 IAS 1.90 Disclosure, Effective 2023-01-01 IAS 12.81 ab Disclosure, Effective 2023-01-01 IFRS 17.90 Disclosure		
income Income tax relating to financial assets measured at fair value through other comprehensive income included in other comprehensive income Income tax relating to insurance finance income (expenses) from insurance contracts issued included in other comprehensive income that will be reclassified to profit or loss	X duration, debit	2023-01-01 IAS 12.81 ab Disclosure, Effective 2023-		
income Income tax relating to financial assets measured at fair value through other comprehensive income included in other comprehensive income Income tax relating to insurance finance income (expenses) from insurance contracts issued included in other comprehensive income that will be reclassified to profit or loss Income tax relating to insurance finance income (expenses) from insurance contracts issued included in other	X duration, debit	2023-01-01 IAS 12.81 ab <sub>Disclosure</sub> , Effective 2023- 01-01 IFRS 17.90 <sub>Disclosure</sub> Effective 2023-01-01 IAS 1.90 <sub>Disclosure</sub> , Effective 2023-01-01 IFRS 17.90 Disclosure		
income Income tax relating to financial assets measured at fair value through other comprehensive income included in other comprehensive income Income tax relating to insurance finance income (expenses) from insurance contracts issued included in other comprehensive income that will be reclassified to profit or loss Income tax relating to insurance finance income (expenses) from insurance contracts issued included in other	X duration, debit	2023-01-01 IAS 12.81 ab Disclosure Effective 2023- 01-01 IFRS 17.90 Disclosure Effective 2023- Effective 2023-01-01 IAS 1.90 Disclosure. Effective 2023-01-01 IFRS 17.90 Disclosure. Effective 2023-01-01 IAS 12.81 ab Disclosure		
income Income tax relating to financial assets measured at fair value through other comprehensive income included in other comprehensive income Income tax relating to insurance finance income (expenses) from insurance contracts issued included in other comprehensive income that will be reclassified to profit or loss Income tax relating to insurance finance income (expenses) from insurance contracts issued included in other comprehensive income that will not be reclassified to profit or loss	X duration, debit	2023-01-01 IAS 12.81 ab Disclosure Effective 2023- 01-01 IFRS 17.90 Disclosure Effective 2023-01-01 IAS 1.90 Disclosure Effective 2023-01-01 IFRS 17.90 Disclosure Effective 2023-01- 01 IAS 12.81 ab Disclosure Effective 2023-01-01 IFRS 17.90 Disclosure Effective		
income Income tax relating to financial assets measured at fair value through other comprehensive income included in other comprehensive income Income tax relating to insurance finance income (expenses) from insurance contracts issued included in other comprehensive income that will be reclassified to profit or loss  Income tax relating to insurance finance income (expenses) from insurance contracts issued included in other comprehensive income that will not be reclassified to profit or loss  Income tax relating to finance income (expenses) from reinsurance contracts held included in other	X duration, debit	2023-01-01 IAS 12.81 ab Disclosure. Effective 2023- 01-01 IFRS 17.90 Disclosure. Effective 2023-01-01 IAS 1.90 Disclosure. Effective 2023-01-01 IAS 17.90 Disclosure. Effective 2023-01-01 IAS 12.81 ab Disclosure. Effective 2023-01-01 IAS 12.81 ab Disclosure Effective 2023-01-01 IAS 1.90 Disclosure Effective 2023-01-01 IAS 1.90 Disclosure. Effective 2023-01-01 IAS 1.90 Disclosure.		
income Income tax relating to financial assets measured at fair value through other comprehensive income included in other comprehensive income Income tax relating to insurance finance income (expenses) from insurance contracts issued included in other comprehensive income that will be reclassified to profit or loss  Income tax relating to insurance finance income (expenses) from insurance contracts issued included in other comprehensive income that will not be reclassified to profit or loss  Income tax relating to finance income (expenses) from reinsurance contracts held included in other	X duration, debit	2023-01-01 IAS 12.81 ab Disclosure Effective 2023- 01-01 IFRS 17.90 Disclosure Effective 2023-01-01 IAS 1.90 Disclosure Effective 2023-01-01 IFRS 17.90 Disclosure Effective 2023-01- 01 IAS 12.81 ab Disclosure Effective 2023-01-01 IFRS 17.90 Disclosure Effective		
income Income tax relating to financial assets measured at fair value through other comprehensive income included in other comprehensive income Income tax relating to insurance finance income (expenses) from insurance contracts issued included in other comprehensive income that will be reclassified to profit or loss Income tax relating to insurance finance income (expenses) from insurance contracts issued included in other comprehensive income that will not be reclassified to profit or loss Income tax relating to finance income (expenses) from reinsurance contracts held included in other comprehensive income	X duration, debit  X duration, debit  X duration, debit	2023-01-01 IAS 12.81 ab Disclosure Effective 2023- 01-01 IFRS 17.90 Disclosure Effective 2023-01-01 IFRS 17.90 Disclosure. Effective 2023-01-01 IFRS 17.90 Disclosure. Effective 2023-01-01 IFRS 17.90 Disclosure Effective 2023-01-01 IFRS 17.90 Disclosure Effective 2023-01-01 IFRS 17.90 Disclosure Effective 2023-01-01 IFRS 17.82 Disclosure. Effective 2023-01-01 IFRS 17.82 Disclosure. Effective 2023-01-01 IFRS 17.82 Disclosure. Effective 2023-01-		
income Income tax relating to financial assets measured at fair value through other comprehensive income included in other comprehensive income Income tax relating to insurance finance income (expenses) from insurance contracts issued included in other comprehensive income that will be reclassified to profit or loss Income tax relating to insurance finance income (expenses) from insurance contracts issued included in other comprehensive income that will not be reclassified to profit or loss Income tax relating to finance income (expenses) from reinsurance contracts held included in other comprehensive income Aggregated income tax relating to components of other comprehensive income ome tax relating to share of other comprehensive income	X duration, debit  X duration, debit  X duration, debit	2023-01-01 IAS 12.81 ab Disclosure Effective 2023- 01-01 IFRS 17.90 Disclosure Effective 2023-01-01 IFRS 17.90 Disclosure. Effective 2023-01-01 IAS 1.90 Disclosure. Effective 2023-01-01 IFRS 17.90 Disclosure Effective 2023-01-01 IAS 12.81 ab Disclosure Effective 2023-01-01 IFRS 17.90 Disclosure Effective 2023-01-01 IAS 1.90 Disclosure. Effective 2023-01-01 IAS 1.90 Disclosure. Effective 2023-01-01 IAS 1.82 Disclosure. Effective 2023-01-01 IAS 12.81 ab Disclosure		
income Income tax relating to financial assets measured at fair value through other comprehensive income included in other comprehensive income Income tax relating to insurance finance income (expenses) from insurance contracts issued included in other comprehensive income that will be reclassified to profit or loss  Income tax relating to insurance finance income (expenses) from insurance contracts issued included in other comprehensive income that will not be reclassified to profit or loss  Income tax relating to finance income (expenses) from reinsurance contracts held included in other comprehensive income  Aggregated income tax relating to components of other comprehensive income ome tax relating to share of other comprehensive income of associates and joint ventures accounted for using titly method	X duration, debit  X duration, debit  X duration, debit	2023-01-01 IAS 12.81 ab Disclosure Effective 2023- 01-01 IFRS 17.90 Disclosure Effective 2023-01-01 IFRS 17.90 Disclosure. Effective 2023-01-01 IAS 1.90 Disclosure. Effective 2023-01-01 IFRS 17.90 Disclosure. Effective 2023-01-01 IAS 12.81 ab Disclosure. Effective 2023-01-01 IAS 1.90 Disclosure. Effective 2023-01-01 IAS 1.90 Disclosure. Effective 2023-01-01 IAS 1.90 Disclosure. Effective 2023-01-01 IAS 12.81 ab Disclosure IAS 1.90 Disclosure.		
income Income tax relating to financial assets measured at fair value through other comprehensive income included in other comprehensive income Income tax relating to insurance finance income (expenses) from insurance contracts issued included in other comprehensive income that will be reclassified to profit or loss Income tax relating to insurance finance income (expenses) from insurance contracts issued included in other comprehensive income that will not be reclassified to profit or loss Income tax relating to finance income (expenses) from reinsurance contracts held included in other comprehensive income Aggregated income tax relating to components of other comprehensive income Description of the comprehensive income of associates and joint ventures accounted for using uity method  x expense (income) of discontinued operation [abstract]	X duration, debit  X duration, debit  X duration, debit	2023-01-01 IAS 12.81 ab Disclosure Effective 2023-01-01 IFRS 17.90 Disclosure Effective 2023-01-01 IAS 1.90 Disclosure. Effective 2023-01-01 IFRS 17.90 Disclosure. Effective 2023-01-01 IAS 1.81 ab Disclosure Effective 2023-01-01 IAS 12.81 ab Disclosure Effective 2023-01-01 IAS 1.90 Disclosure Effective 2023-01-01 IAS 1.90 Disclosure Effective 2023-01-01 IAS 1.90 Disclosure IAS 12.81 ab Disclosure IAS 1.90 Disclosure IAS 1.90 Disclosure IAS 1.90 Disclosure IAS 1.90 Disclosure		
income Income tax relating to financial assets measured at fair value through other comprehensive income included in other comprehensive income Income tax relating to insurance finance income (expenses) from insurance contracts issued included in other comprehensive income that will be reclassified to profit or loss Income tax relating to insurance finance income (expenses) from insurance contracts issued included in other comprehensive income that will not be reclassified to profit or loss Income tax relating to finance income (expenses) from reinsurance contracts held included in other comprehensive income Aggregated income tax relating to components of other comprehensive income come tax relating to share of other comprehensive income of associates and joint ventures accounted for using ulty method  x expense (income) of discontinued operation [abstract] Tax expense (income) relating to gain (loss) on discontinuance Tax expense (income) relating to profit (loss) from ordinary activities of discontinued operations	X duration, debit  X duration, debit  X duration, debit  X duration  X duration, debit  X duration, debit  X duration, debit	2023-01-01 IAS 12.81 ab Disclosure Effective 2023-01-01 IFRS 17.90 Disclosure Effective 2023-01-01 IAS 1.90 Disclosure Effective 2023-01-01 IAS 1.90 Disclosure Effective 2023-01-01 IFRS 17.90 Disclosure Effective 2023-01-01 IFRS 17.90 Disclosure Effective 2023-01-01 IFRS 17.90 Disclosure Effective 2023-01-01 IAS 1.90 Disclosure Effective 2023-01-01 IAS 12.81 ab Disclosure IAS 1.90 Disclosure IAS 1.91 (i) Disclosure IAS 1.91 (ii) Disclosure IAS 1.91 (iii) Disclosure IAS 1.91 (iiii) Disclosure IAS 1.91 (iiii) Disclosure IAS 1.91 (iiii) Disclosure IAS 1.91 (iiiii) Disclosure IAS 1.91 (iiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiii		
income Income tax relating to financial assets measured at fair value through other comprehensive income included in other comprehensive income Income tax relating to insurance finance income (expenses) from insurance contracts issued included in other comprehensive income that will be reclassified to profit or loss Income tax relating to insurance finance income (expenses) from insurance contracts issued included in other comprehensive income that will not be reclassified to profit or loss Income tax relating to finance income (expenses) from reinsurance contracts held included in other comprehensive income  Aggregated income tax relating to components of other comprehensive income  Dome tax relating to share of other comprehensive income of associates and joint ventures accounted for using uity method  xexpense (income) of discontinued operation [abstract]  Tax expenses (income) relating to gain (loss) on discontinuance	X duration, debit	2023-01-01 IAS 12.81 ab Disclosure Effective 2023-01-01 IFRS 17.90 Disclosure Effective 2023-01-01 IAS 1.90 Disclosure. Effective 2023-01-01 IFRS 17.90 Disclosure. Effective 2023-01-01 IAS 1.81 ab Disclosure Effective 2023-01-01 IAS 12.81 ab Disclosure Effective 2023-01-01 IAS 1.90 Disclosure Effective 2023-01-01 IAS 1.90 Disclosure Effective 2023-01-01 IAS 1.90 Disclosure IAS 12.81 ab Disclosure IAS 1.90 Disclosure IAS 1.90 Disclosure IAS 1.90 Disclosure IAS 1.90 Disclosure		

			Additional AU Reference	
Label	Type	IFRS reference	to IFRS elements	AU Reference
Unused tax losses for which no deferred tax asset recognised  Unused tax credits for which no deferred tax asset recognised	X instant	IAS 12.81 e <sub>Disclosure</sub>		
Temporary differences associated with investments in subsidiaries, branches and associates and interests in join	X instant	IAS 12.81 f Disclosure		
arrangements for which deferred tax liabilities have not been recognised  Disclosure of temporary difference, unused tax losses and unused tax credits [text block]	text block	IAS 12.81 g Disclosure		
Disclosure of temporary difference, unused tax losses and unused tax credits [abstract]				
Disclosure of temporary difference, unused tax losses and unused tax credits [table]  Temporary difference, unused tax losses and unused tax credits [axis]	table axis	IAS 12.81 g Disclosure		
Temporary difference, unused tax losses and unused tax credits [member]	member	IAS 12.81 g Disclosure		
Temporary differences [member]	[default] member	IAS 12.81 g Disclosure		
Allowance for credit losses [member]	member	IAS 12.81 g Common practice		
Unrealised foreign exchange gains (losses) [member]	member	IAS 12.81 g Common practice		
Other temporary differences [member] Unused tax losses [member]	member member	IAS 12.81 g Common practice IAS 12.81 g Disclosure		
Unused tax credits [member]	member	IAS 12.81 g Disclosure		
Disclosure of temporary difference, unused tax losses and unused tax credits [line items]  Deferred tax assets and liabilities [abstract]	line items			
Deferred tax assets	(X) instant, debit	IAS 12.81 g (i) Disclosure, IAS 1.56 Disclosure,		
Doloned lax assets	(27) instant, debit	IAS 1.54 0 Disclosure		
Deferred tax liabilities	X instant, credit	IAS 1.56 <sub>Disclosure</sub> , IAS 12.81 g (i) <sub>Disclosure</sub> , IAS 1.54 o <sub>Disclosure</sub>		
Net deferred tax liability (asset)	X instant, credit	IAS 12.81 g (i) Disclosure		
Net deferred tax assets and liabilities [abstract]  Net deferred tax assets	X instant, debit	IAS 12.81 g (i) Common practice		
Net deferred tax liabilities	X instant, credit	IAS 12.81 g (i) Common practice		
Deferred tax expense (income) [abstract]	X duration, debit	IAS 12.81 g (ii) Disclosure		
Deferred tax expense (income)  Deferred tax expense (income) recognised in profit or loss	X duration, debit	IAS 12.81 g (ii) Disclosure		
Reconciliation of changes in deferred tax liability (asset) [abstract]				
Deferred tax liability (asset) at beginning of period  Changes in deferred tax liability (asset) [abstract]	X instant, credit	IAS 12.81 g (i) Disclosure		
Deferred tax expense (income) recognised in profit or loss	X <sub>duration</sub>	IAS 12.81 g (ii) Disclosure		
Deferred tax relating to items credited (charged) directly to equity	X <sub>duration</sub>	IAS 12.81 a Disclosure		
Income tax relating to components of other comprehensive income Increase (decrease) through business combinations, deferred tax liability (asset)	X <sub>duration</sub>	IAS 1.90 Disclosure IAS 12.81 ab Disclosure IAS 12.81 Common practice		
Increase (decrease) through loss of control of subsidiary, deferred tax liability (asset)	X duration, credit	IAS 12.81 Common practice		
Increase (decrease) through net exchange differences, deferred tax liability (asset)  Total increase (decrease) in deferred tax liability (asset)	X duration, credit	IAS 12.81 Common practice		
Deferred toy liability (accet) at and of paying	V	IAS 12.81 Common practice IAS 12.81 g (i) Disclosure		
Income tax consequences of dividends proposed or declared before financial statements authorised for issue no	X duration	IAS 12.81 i <sub>Disclosure</sub>		
recognised as liability Increase (decrease) in amount recognised for pre-acquisition deferred tax asset	X duration, debit	IAS 12.81 j Disclosure		
Description of event or change in circumstances that caused recognition of deferred tax benefits acquired in	text	IAS 12.81 k pisclosure		
business combination after acquisition date  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	text	IAS 12.82 Disclosure		
jurisdiction to which deferred tax asset relates  Deferred tax asset when utilisation is dependent on future taxable profits in excess of profits from reversal of	X instant, debit	IAS 12.82 Disclosure		
taxable temporary differences and entity has suffered loss in jurisdiction to which deferred tax asset relates	text	IAS 12.82A Disclosure		
Description of nature of potential income tax consequences that would result from payment of dividend  Description of amounts of potential income tax consequences practicably determinable	text	IAS 12.82A Disclosure		
Description of whether there are potential income tax consequences not practicably determinable	text	IAS 12.82A Disclosure		
Reconciliation of accounting profit multiplied by applicable tax rates [abstract]  Accounting profit	X <sub>duration, credit</sub>	IAS 12.81 c (ii) Dischaure, IAS 12.81 c (i) Dischaure		
Tax expense (income) at applicable tax rate	X duration, credit	IAS 12.81 c (i) Disclosure		
Tax effect of revenues exempt from taxation	(X) duration, credit	IAS 12.81 c (i) Disclosure		
		IAS 12.81 c (i) Disclosure		
Tax effect of expense not deductible in determining taxable profit (tax loss)  Tax effect of impairment of goodwill	X duration, debit			
Tax effect of impairment of goodwill Tax effect of tax losses	X duration, debit  X duration, debit  X duration, debit	IAS 12.81 c (i) Common practice IAS 12.81 c (i) Disclosure		
Tax effect of impairment of goodwill Tax effect of tax losses Tax effect of foreign tax rates	X duration, debit X duration, debit X duration, debit	IAS 12.81 C (i) Common practice IAS 12.81 C (i) Disclosure IAS 12.81 C (i) Disclosure		
Tax effect of impairment of goodwill Tax effect of tax losses Tax effect of foreign tax rates Tax effect from change in tax rate	X duration, debit	IAS 12.81 c (i) Common practice IAS 12.81 c (i) Disclosure		
Tax effect of impairment of goodwill Tax effect of tax losses Tax effect of foreign tax rates	X duration, debit X duration, debit X duration, debit	IAS 12.81 C (i) Common practice IAS 12.81 C (i) Disclosure IAS 12.81 C (i) Disclosure		
Tax effect of impairment of goodwill Tax effect of tax losses Tax effect of foreign tax rates Tax effect from change in tax rate	X duration, debit	IAS 12.81 c (f) Common practice IAS 12.81 c (f) Disclosure IAS 12.79 Disclosure IAS 12.81 c (f) Disclosure IAS 12.81 g (f) Disclosure IAS 12.81 g (f) Disclosure		
Tax effect of impairment of goodwill Tax effect of tax losses Tax effect of foreign tax rates Tax effect from change in tax rate Other tax effects for reconciliation between accounting profit and tax expense (income)	X duration, debit	IAS 12.81 c (i) Common practice IAS 12.81 c (i) Disclosure IAS 12.81 c (i) Disclosure IAS 12.81 c (i) Disclosure IAS 12.81 c (ii) Disclosure IFRS 12.B13 g Disclosure IAS 12.81 c (ii) Disclosure IFRS 8.23 h Disclosure		
Tax effect of impairment of goodwill Tax effect of tax losses Tax effect of tox losses Tax effect from change in tax rates Tax effect from change in tax rate Other tax effects for reconciliation between accounting profit and tax expense (income)  Total tax expense (income)  Reconciliation of average effective tax rate and applicable tax rate [abstract]	X duration, debit	IAS 12.81 c (i) Common practice IAS 12.81 c (i) Disclosure IAS 12.81 c (i) Disclosure IAS 12.81 c (i) Disclosure IAS 12.81 c (ii) Disclosure IAS 12.81 c (iii) Disclosure IAS 12.81 c (iiii) Disclosure IAS 12.81 c (iiii) Disclosure		
Tax effect of impairment of goodwill Tax effect of tax losses Tax effect of foreign tax rates Tax effect from change in tax rate Other tax effects for reconciliation between accounting profit and tax expense (income)  Total tax expense (income)  Reconciliation of average effective tax rate and applicable tax rate [abstract] Accounting profit	X duration, debit	IAS 12.81 c (i) Common practice  IAS 12.81 c (i) Disclosure  IAS 12.81 c (ii) Disclosure  IAS 12.81 c (ii) Disclosure  IAS 12.81 c (iii) Disclosure		
Tax effect of impairment of goodwill Tax effect of tax losses Tax effect of tox losses Tax effect from change in tax rates Tax effect from change in tax rate Other tax effects for reconciliation between accounting profit and tax expense (income)  Total tax expense (income)  Reconciliation of average effective tax rate and applicable tax rate [abstract]	X duration, debit	IAS 12.81 c (i) Common practice IAS 12.81 c (i) Disclosure IAS 12.81 c (i) Disclosure IAS 12.81 c (i) Disclosure IAS 12.81 c (ii) Disclosure IAS 12.81 c (iii) Disclosure IAS 12.81 c (iiii) Disclosure IAS 12.81 c (iiii) Disclosure		
Tax effect of impairment of goodwill Tax effect of tax losses Tax effect of foreign tax rates Tax effect from change in tax rate Other tax effects for reconciliation between accounting profit and tax expense (income)  Total tax expense (income)  Reconciliation of average effective tax rate and applicable tax rate [abstract] Accounting profit Applicable tax rate Tax rate effect of revenues exempt from taxation Tax rate effect of expense not deductible in determining taxable profit (tax loss)	X duration, debit X duration debit X duration debit X duration debit X duration debit	IAS 12.81 c (i) Common practice IAS 12.81 c (i) Disclosure IAS 12.81 c (ii) Disclosure IAS 12.81 c (iii) Disclosure		
Tax effect of impairment of goodwill Tax effect of tax losses Tax effect of foreign tax rates Tax effect from change in tax rate Other tax effects for reconciliation between accounting profit and tax expense (income)  Total tax expense (income)  Reconciliation of average effective tax rate and applicable tax rate [abstract] Accounting profit Applicable tax rate Tax rate effect of revenues exempt from taxation Tax rate effect of expense not deductible in determining taxable profit (tax loss) Tax rate effect of impairment of goodwill	X duration, debit X duration, credit X XX duration X XXX duration	IAS 12.81 c (i) Common practice  IAS 12.81 c (i) Disclosure  IAS 12.81 c (ii) Disclosure  IAS 12.81 c (ii) Disclosure  IAS 12.81 c (ii) Disclosure, IFRS 12.813 g Disclosure  IAS 12.81 c (ii) Disclosure, IFRS 8.23 h Disclosure  IAS 12.81 c (ii) Disclosure  IAS 12.81 c (ii) Disclosure  IAS 12.81 c (iii) Disclosure		
Tax effect of impairment of goodwill Tax effect of tax losses Tax effect of foreign tax rates Tax effect from change in tax rate Other tax effects for reconciliation between accounting profit and tax expense (income)  Total tax expense (income)  Reconciliation of average effective tax rate and applicable tax rate [abstract] Accounting profit Applicable tax rate Tax rate effect of revenues exempt from taxation Tax rate effect of expense not deductible in determining taxable profit (tax loss)	X duration, debit X duration X X duration X X X duration	IAS 12.81 c (i) Common practice IAS 12.81 c (i) Disclosure IAS 12.81 c (ii) Disclosure IAS 12.81 c (ii) Disclosure IAS 12.81 c (iii) Disclosure IAS 12.81 c (iii) Disclosure IAS 12.81 c (ii) Disclosure IAS 12.81 c (iii) Disclosure		
Tax effect of impairment of goodwill Tax effect of tax losses Tax effect of foreign tax rates Tax effect from change in tax rate Other tax effects for reconciliation between accounting profit and tax expense (income)  Total tax expense (income)  Reconciliation of average effective tax rate and applicable tax rate [abstract] Accounting profit Applicable tax rate Tax rate effect of revenues exempt from taxation Tax rate effect of expense not deductible in determining taxable profit (tax loss) Tax rate effect of impairment of goodwill Tax rate effect of tax losses Tax rate effect of foreign tax rates Tax rate effect for change in tax rates Tax rate effect for change in tax rates Tax rate effect for change in tax rate	X duration, debit X duration, credit X.XX duration	IAS 12.81 c (i) Common practice  IAS 12.81 c (i) Disclosure  IAS 12.81 c (ii) Disclosure  IAS 12.81 c (iii) Disclosure		
Tax effect of impairment of goodwill Tax effect of tax losses Tax effect of toreign tax rates Tax effect from change in tax rate Other tax effects for reconciliation between accounting profit and tax expense (income)  Total tax expense (income)  Reconciliation of average effective tax rate and applicable tax rate [abstract] Accounting profit Applicable tax rate Tax rate effect of revenues exempt from taxation Tax rate effect of expense not deductible in determining taxable profit (tax loss) Tax rate effect of foreign tax rates Tax rate effect of foreign tax rates Tax rate effect of foreign tax rates Tax rate effect for change in tax rate Tax rate effect of adjustments for current tax of prior periods	X duration, debit X duration X X duration X X X duration X X X duration X X X duration X X X duration	IAS 12.81 c (i) Common practice IAS 12.81 c (i) Disclosure IAS 12.81 c (ii) Disclosure IAS 12.81 c (iii) Disclosure		
Tax effect of impairment of goodwill Tax effect of tax losses Tax effect of foreign tax rates Tax effect from change in tax rate Other tax effects for reconciliation between accounting profit and tax expense (income)  Total tax expense (income)  Reconciliation of average effective tax rate and applicable tax rate [abstract] Accounting profit Applicable tax rate Tax rate effect of revenues exempt from taxation Tax rate effect of expense not deductible in determining taxable profit (tax loss) Tax rate effect of impairment of goodwill Tax rate effect of impairment of goodwill Tax rate effect of tax losses Tax rate effect of roeign tax rates Tax rate effect of adjustments for current tax of prior periods Other tax rate effects for reconciliation between accounting profit and tax expense (income) Total average effective tax rate	X duration, debit X duration, credit X.XX duration	IAS 12.81 c (i) Common practice  IAS 12.81 c (i) Disclosure  IAS 12.81 c (ii) Disclosure  IAS 12.81 c (iii) Disclosure		
Tax effect of impairment of goodwill Tax effect of tax losses Tax effect of foreign tax rates Tax effect from change in tax rate Other tax effect from change in tax rate Other tax effects for reconciliation between accounting profit and tax expense (income)  Total tax expense (income)  Reconciliation of average effective tax rate and applicable tax rate [abstract] Accounting profit Applicable tax rate Tax rate effect of revenues exempt from taxation Tax rate effect of expense not deductible in determining taxable profit (tax loss) Tax rate effect of impairment of goodwill Tax rate effect of foreign tax rates Tax rate effect of foreign tax rates Tax rate effect of foreign tax rates Tax rate effect of dajustments for current tax of prior periods Other tax rate effects for reconciliation between accounting profit and tax expense (income) Total average effective tax rate [836200] Notes = Borrowing costs	X duration, debit	IAS 12.81 c (i) Common practice IAS 12.81 c (i) Disclosure IAS 12.81 c (ii) Disclosure		
Tax effect of impairment of goodwill Tax effect of tax losses Tax effect of foreign tax rates Tax effect from change in tax rate Other tax effects for reconciliation between accounting profit and tax expense (income)  Total tax expense (income)  Reconciliation of average effective tax rate and applicable tax rate [abstract] Accounting profit Applicable tax rate Tax rate effect of revenues exempt from taxation Tax rate effect of expense not deductible in determining taxable profit (tax loss) Tax rate effect of impairment of goodwill Tax rate effect of froeign tax rates Tax rate effect of foreign tax rates Tax rate effect of doils cosses Tax rate effect of doils cosses Tax rate effect of dipairments for current tax of prior periods Other tax rate effects for reconciliation between accounting profit and tax expense (income) Total average effective tax rate [636200] Notes - Borrowing costs Disclosure of borrowing costs [text block]	X duration, debit X duration, credit X, XX duration	IAS 12.81 c (i) Common practice IAS 12.81 c (i) Disclosure IAS 12.81 c (ii) Disclosure		
Tax effect of impairment of goodwill Tax effect of tax losses Tax effect of foreign tax rates Tax effect from change in tax rate Other tax effect from change in tax rate Other tax effects for reconciliation between accounting profit and tax expense (income)  Total tax expense (income)  Reconciliation of average effective tax rate and applicable tax rate [abstract] Accounting profit Applicable tax rate Tax rate effect of revenues exempt from taxation Tax rate effect of expense not deductible in determining taxable profit (tax loss) Tax rate effect of impairment of goodwill Tax rate effect of foreign tax rates Tax rate effect of foreign tax rates Tax rate effect of foreign tax rates Tax rate effect of adjustments for current tax of prior periods Other tax rate effects for reconciliation between accounting profit and tax expense (income) Total average effective tax rate [835200] Notes = Borrowing costs Disclosure of borrowing costs [text block] Borrowing costs (apstract) Borrowing costs (apstract)	X duration, debit	IAS 12.81 c (i) Common practice IAS 12.81 c (i) Disclosure IAS 12.81 c (ii) Disclosure		
Tax effect of impairment of goodwill Tax effect of tax losses Tax effect of foreign tax rates Tax effect from change in tax rate Other tax effects for reconciliation between accounting profit and tax expense (income)  Total tax expense (income)  Reconciliation of average effective tax rate and applicable tax rate [abstract] Accounting profit Applicable tax rate Tax rate effect of revenues exempt from taxation Tax rate effect of expense not deductible in determining taxable profit (tax loss) Tax rate effect of impairment of goodwill Tax rate effect of fix losses Tax rate effect of foreign tax rates Tax rate effect of foreign tax rates Tax rate effect of dipustments for current tax of prior periods Other tax rate effects for reconciliation between accounting profit and tax expense (income) Total average effective tax rate [36200] Notes - Borrowing costs Disclosure of borrowing costs [text block] Borrowing costs capitalised Borrowing costs recognised as expense	X duration, debit X duration, credit X, duration, credit X, duration, credit X, XX duration	IAS 12.81 c (i) Common practice IAS 12.81 c (i) Disclosure IAS 12.81 c (ii) Disclosure		
Tax effect of impairment of goodwill Tax effect of tax losses Tax effect of toreign tax rates Tax effect from change in tax rate Other tax effects for reconciliation between accounting profit and tax expense (income)  Total tax expense (income)  Reconciliation of average effective tax rate and applicable tax rate [abstract] Accounting profit Applicable tax rate Tax rate effect of revenues exempt from taxation Tax rate effect of expense not deductible in determining taxable profit (tax loss) Tax rate effect of impairment of goodwill Tax rate effect of foreign tax rates Tax rate effect of foreign tax rates Tax rate effect of foreign tax rates Tax rate effect of adjustments for current tax of prior periods Other tax rate effects or reconciliation between accounting profit and tax expense (income) Total average effective tax rate [836200] Notes = Borrowing costs Disclosure of borrowing costs [sext block] Borrowing costs capitalised	X duration, debit X duration	IAS 12.81 c (i) Common practice IAS 12.81 c (i) Disclosure IAS 12.81 c (ii) Disclosure IAS 23.6 a Disclosure IAS 23.6 a Disclosure IAS 23.11 c Common practice IAS 1.112 c Common practice		
Tax effect of impairment of goodwill Tax effect of tax losses Tax effect of foreign tax rates Tax effect from change in tax rate Other tax effects for reconciliation between accounting profit and tax expense (income)  Total tax expense (income)  Reconciliation of average effective tax rate and applicable tax rate [abstract] Accounting profit Applicable tax rate Tax rate effect of revenues exempt from taxation Tax rate effect of expense not deductible in determining taxable profit (tax loss) Tax rate effect of impairment of goodwill Tax rate effect of fix losses Tax rate effect of foreign tax rates Tax rate effect of foreign tax rates Tax rate effect of fore promise in tax rate Tax rate effect of adjustments for current tax of prior periods Other tax rate effects for reconciliation between accounting profit and tax expense (income) Total average effective tax rate (836920) Notes = Borrowing costs [text block] Borrowing costs capitalised Borrowing costs recognised as expense Total borrowing costs incurred	X duration, debit X duration, credit X, duration, credit X, duration, credit X, XX duration	IAS 12.81 c (i) Common practice IAS 12.81 c (i) Disclosure IAS 12.81 c (ii) Disclosure IFRS 12.813 g Disclosure IAS 12.81 c (ii) Disclosure IFRS 12.813 g Disclosure IAS 12.81 c (ii) Disclosure IFRS 8.23 h Disclosure IAS 12.81 c (ii) Disclosure		
Tax effect of impairment of goodwill Tax effect of tax losses Tax effect of foreign tax rates Tax effect from change in tax rate Other tax effect from change in tax rate Other tax effects for reconciliation between accounting profit and tax expense (income)  Total tax expense (income)  Reconciliation of average effective tax rate and applicable tax rate [abstract] Accounting profit Applicable tax rate Tax rate effect of revenues exempt from taxation Tax rate effect of expense not deductible in determining taxable profit (tax loss) Tax rate effect of impairment of goodwill Tax rate effect of foreign tax rates Tax rate effect of foreign tax rates Tax rate effect of foreign tax rates Tax rate effect of adjustments for current tax of prior periods Other tax rate effects or reconciliation between accounting profit and tax expense (income) Total average effective tax rate [835200] Notes = Borrowing costs Disclosure of borrowing costs [text block] Borrowing costs capitalised Borrowing costs recognised as expense Total borrowing costs incurred Interest costs [abstract]	X duration, debit X duration	IAS 12.81 c (i) Common practice  IAS 12.81 c (i) Disclosure  IAS 12.81 c (ii) Disclosure  IAS 12.81 c (iii) Disclosure  IAS 23.61 Disclosure  IAS 23.62 Disclosure  IAS 23.63 Disclosure  IAS 1.112 c Common practice  IAS 1.112 c Common practice  IFRS 8.28 e Disclosure		
Tax effect of impairment of goodwill Tax effect of tox losses Tax effect from change in tax rates Other tax effects for reconciliation between accounting profit and tax expense (income)  Total tax expense (income)  Reconciliation of average effective tax rate and applicable tax rate [abstract] Accounting profit Applicable tax rate Tax rate effect of revenues exempt from taxation Tax rate effect of expense not deductible in determining taxable profit (tax loss) Tax rate effect of impairment of goodwill Tax rate effect of foreign tax rates Tax rate effect of revenues exempt from tax rate are effect of foreign tax rates Tax rate effect of foreign tax rates Tax rate effect of foreign tax rates Tax rate effect of revenues exempt from tax rate Tax rate effect of foreign tax rates Data rate effect of foreign tax rates Tax rate effect of septiments for current tax of prior periods Other tax rate effects for reconciliation between accounting profit and tax expense (income) Total average effective tax rate Baseoun Notes - Borrowing costs Disclosure of borrowing costs [text block] Borrowing costs capitalised Borrowing costs recognised as expense Total borrowing costs incurred Interest costs [abstract] Interest costs capitalised Interest costs capitalised Interest costs incurred	X duration, debit X duration, credit X, xxxx duration X, xxx duration	IAS 12.81 c (i) Common practice IAS 12.81 c (i) Disclosure IAS 12.81 c (ii) Disclosure		
Tax effect of impairment of goodwill Tax effect of tax losses Tax effect from change in tax rates Other tax effects for reconciliation between accounting profit and tax expense (income)  Total tax expense (income)  Reconciliation of average effective tax rate and applicable tax rate [abstract] Accounting profit Applicable tax rate Tax rate effect of revenues exempt from taxation Tax rate effect of expense not deductible in determining taxable profit (tax loss) Tax rate effect of impairment of goodwill Tax rate effect of froeign tax rates Tax rate effect of froeign tax rates Tax rate effect of froeign tax rates Tax rate effect of for expense not deductible in determining taxable profit (tax loss)  Tax rate effect of impairment of goodwill Tax rate effect of foreign tax rates Tax rate effect of foreign tax rates Tax rate effect of adjustments for current tax of prior periods Other tax rate effects for reconciliation between accounting profit and tax expense (income) Total average effective tax rate (836200) Notes = Borrowing costs [ext block] Borrowing costs [ext priorwing costs] Disclosure of borrowing costs [ext block] Borrowing costs capitalised Borrowing costs (abstract] Interest costs (abstract) Interest costs (abstract) Interest costs (abstract) Interest costs capitalised Interest costs capitalised Interest costs incurred Capitalisation rate of borrowing costs eligible for capitalisation	X duration, debit X duration  debit	IAS 12.81 c (i) Common practice IAS 12.81 c (i) Disclosure IAS 12.81 c (ii) Disclosure IAS 23.26 a Disclosure IAS 23.26 a Disclosure IAS 23.26 a Disclosure IAS 23.27 Disclosure IAS 23.28 a Disclosure IAS 23.28 a Disclosure IAS 23.28 a Disclosure IAS 23.28 b Disclosure		
Tax effect of impairment of goodwill Tax effect of tax losses Tax effect of foreign tax rates Tax effect from change in tax rate Other tax effects for reconciliation between accounting profit and tax expense (income)  Total tax expense (income)  Reconciliation of average effective tax rate and applicable tax rate [abstract] Accounting profit Applicable tax rate Tax rate effect of revenues exempt from taxation Tax rate effect of expense not deductible in determining taxable profit (tax loss) Tax rate effect of impairment of goodwill Tax rate effect of foreign tax rates Tax rate effect of foreign tax rate Tax rate effect of foreign tax rates Disclosure of borrowing costs application between accounting profit and tax expense (income) Total average effective tax rate B35200 Notes - Borrowing costs Disclosure of borrowing costs (text block) Borrowing costs capitalised Borrowing costs recognised as expense Total borrowing costs incurred Interest costs labstract] Interest costs capitalised Interest costs capitalised Interest costs incurred	X duration, debit X duration, credit X, xxxx duration X, xxx duration	IAS 12.81 c (i) Common practice IAS 12.81 c (i) Disclosure IAS 12.81 c (ii) Disclosure IAS 23.26 a Disclosure IAS 1.112 c Common practice IAS 23.26 b Disclosure IAS 23.26 b Disclosure		
Tax effect of impairment of goodwill Tax effect of tox losses Tax effect from change in tax rates Other tax effects for reconciliation between accounting profit and tax expense (income)  Total tax expense (income)  Reconciliation of average effective tax rate and applicable tax rate [abstract] Accounting profit Applicable tax rate Tax rate effect of revenues exempt from taxation Tax rate effect of revenues exempt from taxation Tax rate effect of expense not deductible in determining taxable profit (tax loss) Tax rate effect of impairment of goodwill Tax rate effect of five losses Tax rate effect of foreign tax rates Tax rate effect of foreign tax rates Tax rate effect of foreign tax rates Tax rate effect of revenues exempt from tax rate Tax rate effect of foreign tax rates Tax rate effect of foreign tax rates Tax rate effect of revenues exempt from tax rate Tax rate effect of row change in tax rate Tax rate effect of precipin tax rates Tax rate effect of foreign tax rates Tax rate effect of oreign tax rates Tax rate effect of oreign tax rates Tax rate effect of oreign tax rates Tax rate effect of foreign tax rates Tax rate effect of oreign tax rate Tax rate effect of oreign tax rates Tax rate effect	X duration, debit X duration, credit X, xxxx duration X, xxx duration	IAS 12.81 c (i) Common practice IAS 12.81 c (i) Disclosure IAS 12.81 c (ii) Disclosure IAS 13.81 c common practice IAS 23.26 b Disclosure IEFIC IX common practice IAS 23.26 b Disclosure IEFIC IX common practice IEFIC IX common practice IEFIC IX common practice IEFIC IX common practice IX 23.26 b Disclosure IEFIC IX 2023-01-01 IFIRS 17 - Disclosure Disclosure Expiry date 2023-01-01		
Tax effect of impairment of goodwill Tax effect of tox losses Tax effect from change in tax rates Other tax effects for reconciliation between accounting profit and tax expense (income)  Total tax expense (income)  Reconciliation of average effective tax rate and applicable tax rate [abstract] Accounting profit Applicable tax rate Tax rate effect of revenues exempt from taxation Tax rate effect of revenues exempt from taxation Tax rate effect of expense not deductible in determining taxable profit (tax loss) Tax rate effect of impairment of goodwill Tax rate effect of five losses Tax rate effect of foreign tax rates Tax rate effect of foreign tax rates Tax rate effect of foreign tax rates Tax rate effect of revenues exempt from tax rate Tax rate effect of foreign tax rates Tax rate effect of foreign tax rates Tax rate effect of revenues exempt from tax rate Tax rate effect of row change in tax rate Tax rate effect of precipin tax rates Tax rate effect of foreign tax rates Tax rate effect of oreign tax rates Tax rate effect of oreign tax rates Tax rate effect of oreign tax rates Tax rate effect of foreign tax rates Tax rate effect of oreign tax rate Tax rate effect of oreign tax rates Tax rate effect	X duration, debit X duration X.XX duration	IAS 12.81 c (i) Common practice IAS 12.81 c (i) Disclosure IAS 12.81 c (ii) Disclosure IAS 23.26 a Disclosure IAS 1.112 c Common practice IAS 23.26 b Disclosure IAS 23.26 b Disclosure		
Tax effect of impairment of goodwill Tax effect of tax losses Tax effect from change in tax rates Other tax effects for reconciliation between accounting profit and tax expense (income)  Total tax expense (income)  Reconciliation of average effective tax rate and applicable tax rate [abstract] Accounting profit Applicable tax rate Tax rate effect of revenues exempt from taxation Tax rate effect of expense not deductible in determining taxable profit (tax loss) Tax rate effect of impairment of goodwill Tax rate effect of froeign tax rates Tax rate effect of foreign tax rates Tax rate effect of foreign tax rates Tax rate effect of foreign tax rates Tax rate effect of adjustments for current tax of prior periods Other tax rate effects for reconciliation between accounting profit and tax expense (income) Total average effective tax rate [336200] Notes   Borrowing costs Borrowing costs [abstract] Borrowing costs capitalised Borrowing costs capitalised Interest costs (abstract) Interest costs (abstract) Interest costs (abstract) Interest costs (abstract) Interest costs capitalised Interest expense  Total interest costs incurred Capitalisation rate of borrowing costs eligible for capitalisation [336500] Notes   Insurance contracts Disclosure of insurance contracts [text block] Discolosure of insurance contracts [text block] Discolosure of insurance contracts [text block] Description of accounting policy for insurance contracts and related assets, liabilities, income and expense	X duration, debit X duration	IAS 12.81 c (i) Common practice IAS 12.81 c (i) Disclosure IAS 12.81 c (ii) Disclosure IAS 12.81 c (iii) Disclosure IAS 23.26 a Disclosure IAS 1.112 c Common practice IAS 1.113 c Disclosure IAS 23.26 a Disclosure IAS 23.26 a Disclosure IAS 23.26 a Disclosure IAS 1.112 c Common practice IAS 1.112 c Common practice IAS 23.26 a Disclosure		
Tax effect of impairment of goodwill Tax effect of tax losses Tax effect of foreign tax rates Tax effect from change in tax rate Other tax effect from change in tax rate Other tax effects for reconciliation between accounting profit and tax expense (income)  Total tax expense (income)  Reconciliation of average effective tax rate and applicable tax rate [abstract] Accounting profit Applicable tax rate Tax rate effect of revenues exempt from taxation Tax rate effect of expense not deductible in determining taxable profit (tax loss) Tax rate effect of impairment of goodwill Tax rate effect of foreign tax rates Tax rate effect of foreign tax rates Tax rate effect of foreign tax rates Tax rate effect for expense in tax rate Tax rate effect of adjustments for current tax of prior periods Other tax rate effects for reconciliation between accounting profit and tax expense (income) Total average effective tax rate [836200] Notes = Borrowing costs Disclosure of borrowing costs [text block] Borrowing costs (apstract) Borrowing costs capitalised Borrowing costs recognised as expense Total borrowing costs incurred Interest costs (abstract) Interest costs capitalised Interest costs capitalised Interest costs capitalised Interest costs incurred Capitalisation rate of borrowing costs eligible for capitalisation [836500] Notes = Insurance contracts [text block] Disclosure of amounts arising from insurance contracts [text block] Description of accounting policy for insurance contracts and related assets, liabilities, income and expense [text block]	X duration, debit X duration	IAS 12.81 c (i) Common practice IAS 12.81 c (i) Disclosure IAS 12.81 c (ii) Disclosure IAS 23.26 a Disclosure IAS 23.26 a Disclosure IAS 23.26 b Disclosure IAS 1.112 c Common practice IAS 23.26 b Disclosure		
Tax effect of impairment of goodwill Tax effect of tax losses Tax effect from change in tax rates Other tax effects for reconciliation between accounting profit and tax expense (income)  Total tax expense (income)  Reconciliation of average effective tax rate and applicable tax rate [abstract] Accounting profit Applicable tax rate Tax rate effect of revenues exempt from taxation Tax rate effect of expense not deductible in determining taxable profit (tax loss) Tax rate effect of impairment of goodwill Tax rate effect of froeign tax rates Tax rate effect of foreign tax rates Tax rate effect of foreign tax rates Tax rate effect of foreign tax rates Tax rate effect of adjustments for current tax of prior periods Other tax rate effects for reconciliation between accounting profit and tax expense (income) Total average effective tax rate [336200] Notes   Borrowing costs Borrowing costs [abstract] Borrowing costs capitalised Borrowing costs capitalised Interest costs (abstract) Interest costs (abstract) Interest costs (abstract) Interest costs (abstract) Interest costs capitalised Interest expense  Total interest costs incurred Capitalisation rate of borrowing costs eligible for capitalisation [336500] Notes   Insurance contracts Disclosure of insurance contracts [text block] Discolosure of insurance contracts [text block] Discolosure of insurance contracts [text block] Description of accounting policy for insurance contracts and related assets, liabilities, income and expense	X duration, debit X duration	IAS 12.81 c (i) Common practice IAS 12.81 c (i) Disclosure IAS 12.81 c (ii) Disclosure IAS 26.35 b (Viii) Disclosure IAS 26.35 b (Viii) Disclosure IAS 12.81 c (ii) Disclosure IAS 23.26 Disclosure IAS 23.26 Disclosure IAS 23.26 Disclosure IAS 1.112 c Common practice IAS 1.112 c Common practice IAS 1.112 c Common practice IAS 23.26 Disclosure		
Tax effect of impairment of goodwill Tax effect of tax losses Tax effect of foreign tax rates Tax effect from change in tax rate Other tax effect from change in tax rate Other tax effects for reconciliation between accounting profit and tax expense (income)  Total tax expense (income)  Reconciliation of average effective tax rate and applicable tax rate [abstract] Accounting profit Applicable tax rate Tax rate effect of revenues exempt from taxation Tax rate effect of expense not deductible in determining taxable profit (tax loss) Tax rate effect of impairment of goodwill Tax rate effect of foreign tax rates Tax rate effect of foreign tax rates Tax rate effect of foreign tax rates Tax rate effect for expense in tax rate Tax rate effect of adjustments for current tax of prior periods Other tax rate effects for reconciliation between accounting profit and tax expense (income) Total average effective tax rate [836200] Notes = Borrowing costs Disclosure of borrowing costs [text block] Borrowing costs (apstract) Borrowing costs capitalised Borrowing costs recognised as expense Total borrowing costs incurred Interest costs (abstract) Interest costs capitalised Interest costs capitalised Interest costs capitalised Interest costs incurred Capitalisation rate of borrowing costs eligible for capitalisation [836500] Notes = Insurance contracts [text block] Disclosure of amounts arising from insurance contracts [text block] Description of accounting policy for insurance contracts and related assets, liabilities, income and expense [text block]	X duration, debit X duration	IAS 12.81 c (i) Common practice IAS 12.81 c (i) Disclosure IAS 12.81 c (i) Disclosure IAS 12.81 c (i) Disclosure IAS 12.81 c (ii) Disclosure IAS 13.81 c Common practice IAS 13.81 c Common practice IAS 1.81 c Common practice		
Tax effect of impairment of goodwill Tax effect of tax losses Tax effect from change in tax rates Other tax effects for reconciliation between accounting profit and tax expense (income)  Total tax expense (income)  Reconciliation of average effective tax rate and applicable tax rate [abstract] Accounting profit Applicable tax rate Tax rate effect of revenues exempt from taxation Tax rate effect of revenues exempt from taxation Tax rate effect of impairment of goodwill Tax rate effect of impairment of goodwill Tax rate effect of foreign tax rates Tax rate effect of adjustments for current tax of prior periods Other tax rate effects for reconciliation between accounting profit and tax expense (income) Total average effective tax rate [36200] Notes* Borrowing costs Disclosure of borrowing costs [text block] Borrowing costs capitalised Borrowing costs capitalised Interest costs capitalised Interest costs capitalised Interest expense Total interest costs incurred Capitalisation rate of borrowing costs eligible for capitalisation [365500] Notes* Insurance contracts [text block] Disclosure of insurance contracts [text block] Description of accounting policy for insurance contracts [text block] Description of accounting policy for insurance contracts and related assets, liabilities, income and expense [text block] Assets arising from insurance contracts	X duration, debit X duration X.XX duration X duration	IAS 12.81 c (i) Common practice IAS 12.81 c (i) Disclosure IAS 12.81 c (ii) Disclosure IAS 13.81 c (ii) Disclosure IAS 13.81 c (ii) Disclosure IAS 13.81 c Common practice IAS 1.112 c Common practice IAS 23.26 b Disclosure IAS 23.		
Tax effect of impairment of goodwill Tax effect of tax losses Tax effect of toreign tax rates Tax effect from change in tax rate Other tax effects for reconciliation between accounting profit and tax expense (income)  Total tax expense (income)  Reconciliation of average effective tax rate and applicable tax rate [abstract] Accounting profit Applicable tax rate Tax rate effect of revenues exempt from taxation Tax rate effect of expense not deductible in determining taxable profit (tax loss) Tax rate effect of impairment of goodwill Tax rate effect of tax losses Tax rate effect of dius losses Tax rate effect of dius inserses Tax rate effect of dius inserses Tax rate effect of adjustments for current tax of prior periods Other tax rate effect from change in tax rate Tax rate effect from change in tax rate Tax rate effect from change in tax rate Tax rate effect of adjustments for current tax of prior periods Other tax rate effects for reconciliation between accounting profit and tax expense (income) Total average effective tax rate [835200] Notes = Borrowing costs Disclosure of borrowing costs [text block] Borrowing costs (apitalised Borrowing costs (apitalised Interest costs (abstract] Interest costs (abstract] Interest costs (abstract) Interest costs (abstract) Interest costs (abstract) Interest costs (abstract) Disclosure of insurance contracts (text block) Description of accounting policy for insurance contracts (text block) Description of accounting policy for insurance contracts and related assets, liabilities, income and expense [text block] Assets under insurance contracts and reinsurance contracts issued	X duration, debit X duration	IAS 12.81 c (i) Common practice IAS 12.81 c (i) Disclosure IAS 12.81 c (ii) Disclosure IAS 13.81 c (ii) Disclosure IAS 14 c (ii) Disclosure IAS 15.81 c (ii) Disclosure IAS 1		
Tax effect of impairment of goodwill Tax effect of tax losses Tax effect from change in tax rates Other tax effects for reconciliation between accounting profit and tax expense (income)  Total tax expense (income)  Reconciliation of average effective tax rate and applicable tax rate [abstract] Accounting profit Applicable tax rate Tax rate effect of revenues exempt from taxation Tax rate effect of revenues exempt from taxation Tax rate effect of impairment of goodwill Tax rate effect of impairment of goodwill Tax rate effect of foreign tax rates Tax rate effect of adjustments for current tax of prior periods Other tax rate effects for reconciliation between accounting profit and tax expense (income) Total average effective tax rate [36200] Notes* Borrowing costs Disclosure of borrowing costs [text block] Borrowing costs capitalised Borrowing costs capitalised Interest costs capitalised Interest costs capitalised Interest expense Total interest costs incurred Capitalisation rate of borrowing costs eligible for capitalisation [365500] Notes* Insurance contracts [text block] Disclosure of insurance contracts [text block] Description of accounting policy for insurance contracts [text block] Description of accounting policy for insurance contracts and related assets, liabilities, income and expense [text block] Assets arising from insurance contracts	X duration, debit X duration X.XX duration X duration	IAS 12.81 c (i) Common practice IAS 12.81 c (i) Disclosure IAS 12.81 c (ii) Disclosure IAS 26.35 b (Viii) Disclosure IAS 12.81 c (ii) Disclosure IAS 12.81 c (iii) Disclosure IAS 13.81 c (iii) Disclosure IAS 13.81 c (iii) Disclosure IAS 1.81 c Common practice IAS 1.112 c Common practice IAS 1.114 c Common practice IAS 1.115 c Common practice IAS 1.116 c Common practice IAS 2.326 b Disclosure IAS 2.326 b Disc		
Tax effect of impairment of goodwill Tax effect of tax losses Tax effect of toreign tax rates Tax effect of foreign tax rates Other tax effects for reconciliation between accounting profit and tax expense (income)  Total tax expense (income)  Reconciliation of average effective tax rate and applicable tax rate [abstract] Accounting profit Applicable tax rate Tax rate effect of revenues exempt from taxation Tax rate effect of expense not deductible in determining taxable profit (tax loss) Tax rate effect of impairment of goodwill Tax rate effect of tax losses Tax rate effect of foreign tax rates Tax rate effect of adjustments for current tax of prior periods Other tax rate effect from change in tax rate Tax rate effect of adjustments for current tax of prior periods Other tax rate effects for reconciliation between accounting profit and tax expense (income) Total average effective tax rate  [836200] Notes - Borrowing costs Disclosure of borrowing costs [text block] Borrowing costs (abstract] Borrowing costs (abstract] Borrowing costs (abstract) Interest costs (abstract) Disclosure of insurance contracts [text block] Description of accounting policy for insurance contracts and related assets, liabilities, income and expense [text block] Assets arising from insurance contracts Assets under insurance contracts Assets under insurance contracts Assets under insurance contracts	X duration, debit X duration	IAS 12.81 c (i) Common practice IAS 12.81 c (i) Disclosure IAS 12.81 c (i) Disclosure IAS 12.81 c (i) Disclosure IAS 12.81 c (ii) Disclosure IAS 26.35 b (viii) Disclosure IAS 26.35 b (viii) Disclosure IAS 12.81 c (ii) Disclosure IAS 13.81 c Common practice IAS 1.112 c Common practice IAS 23.26 b Disclosure IAS 23.26 b Dis		
Tax effect of impairment of goodwill Tax effect of tax losses Tax effect of foreign tax rates Tax effect from change in tax rate Other tax effects for reconciliation between accounting profit and tax expense (income)  Total tax expense (income)  Reconciliation of average effective tax rate and applicable tax rate [abstract] Accounting profit Applicable tax rate Tax rate effect of revenues exempt from taxation Tax rate effect of revenues exempt from taxation Tax rate effect of impairment of goodwill Tax rate effect of tax losses Tax rate effect of tax losses Tax rate effect of dinpairment of goodwill Tax rate effect of dinpairment of courrent tax of prior periods Other tax rate effect from change in tax rate Tax rate effect of adjustments for current tax of prior periods Other tax rate effects for reconciliation between accounting profit and tax expense (income) Total average effective tax rate [835200] Notes - Borrowing costs Disclosure of borrowing costs (text block) Borrowing costs (apstract) Borrowing costs (apstract) Borrowing costs (apstract) Borrowing costs (apstract) Interest costs (abstract) Interest costs (apstract) Disclosure of insurance contracts (text block) Description of accounting policy for insurance contracts (text block) Description of accounting policy for insurance contracts and related assets, liabilities, income and expense (text block) Assets arising from insurance contracts	X duration, debit X duration X,XX duration X duration	IAS 12.81 c (i) Common practice IAS 12.81 c (i) Disclosure IAS 12.81 c (ii) Disclosure IAS 13.81 c (ii) Disclosure IA		
Tax effect of impairment of goodwill Tax effect of tax losses Tax effect of toreign tax rates Tax effect from change in tax rate Other tax effects for reconciliation between accounting profit and tax expense (income)  Total tax expense (income)  Reconciliation of average effective tax rate and applicable tax rate [abstract] Accounting profit Applicable tax rate Tax rate effect of revenues exempt from taxation Tax rate effect of revenues exempt from taxation Tax rate effect of impairment of goodwill Tax rate effect of impairment of goodwill Tax rate effect of impairment of goodwill Tax rate effect of foreign tax rates Tax rate effect of foreign tax rates Tax rate effect of foreign tax rates Tax rate effect of adjustments for current tax of prior periods Other tax rate effects for reconciliation between accounting profit and tax expense (income) Total average effective tax rate [35200] Notes - Borrowing costs Borrowing costs [text block] Borrowing costs patialised Borrowing costs capitalised Borrowing costs capitalised Interest costs (abstract) Interest costs (abstract) Interest costs (abstract) Disclosure of insurance contracts (text block) Description of accounting policy for insurance contracts [text block] Description of accounting policy for insurance contracts sand related assets, liabilities, income and expense (text block) Assets under insurance contracts Assets under insurance contracts Assets under insurance contracts Assets under insurance contracts and reinsurance contracts issued	X duration, debit X duration	IAS 12.81 c (i) Common practice IAS 12.81 c (i) Disclosure IAS 12.81 c (ii) Disclosure IAS 26.35 b (Viii) Disclosure IAS 26.35 b (Viii) Disclosure IAS 12.81 c (ii) Disclosure IAS 13.81 c (ii) Disclosur		
Tax effect of impairment of goodwill Tax effect of tax losses Tax effect of toreign tax rates Tax effect from change in tax rate Other tax effects for reconciliation between accounting profit and tax expense (income)  Total tax expense (income)  Reconciliation of average effective tax rate and applicable tax rate [abstract] Accounting profit Applicable tax rate Tax rate effect of revenues exempt from taxation Tax rate effect of revenues exempt from taxation Tax rate effect of impairment of goodwill Tax rate effect of impairment of goodwill Tax rate effect of impairment of goodwill Tax rate effect of foreign tax rates Tax rate effect of foreign tax rates Tax rate effect of foreign tax rates Tax rate effect of adjustments for current tax of prior periods Other tax rate effects for reconciliation between accounting profit and tax expense (income) Total average effective tax rate [35200] Notes - Borrowing costs Borrowing costs [text block] Borrowing costs patialised Borrowing costs capitalised Borrowing costs capitalised Interest costs (abstract) Interest costs (abstract) Interest costs (abstract) Disclosure of insurance contracts (text block) Description of accounting policy for insurance contracts [text block] Description of accounting policy for insurance contracts sand related assets, liabilities, income and expense (text block) Assets under insurance contracts Assets under insurance contracts Assets under insurance contracts Assets under insurance contracts and reinsurance contracts issued	X duration, debit X duration X,XX duration X duration	IAS 12.81 c (i) Common practice IAS 12.81 c (i) Disclosure IAS 12.81 c (i) Disclosure IAS 12.81 c (i) Disclosure IAS 12.81 c (ii) Disclosure IAS 23.6 Disclosure IAS 23.7 Disclosu		
Tax effect of impairment of goodwill Tax effect of foreign tax rates Tax effect from change in tax rate Other tax effects for reconcilation between accounting profit and tax expense (income)  Total tax expense (income)  Reconciliation of average effective tax rate and applicable tax rate [abstract] Accounting profit Applicable tax rate Tax rate effect of revenues exempt from taxation Tax rate effect of expense not deductible in determining taxable profit (tax loss) Tax rate effect of tax losses Tax rate effect of foreign tax rates Tax rate effect of foreign tax rates Tax rate effect of oreign tax rates Tax rate effect of oreign tax rates Tax rate effect of adjustments for current tax of prior periods Other tax rate effect for concolliation between accounting profit and tax expense (income) Total average effective tax rate (835200) Notes - Borrowing costs Disclosure of borrowing costs (text block) Borrowing costs capitalised Borrowing costs recognised as expense Total borrowing costs incurred Interest costs (abstract) Interest costs (abstract) Interest costs (abstract) Disclosure of insurance contracts (text block) Description of accounting policy for insurance contracts (text block) Description of accounting policy for insurance contracts and related assets, liabilities, income and expense [text block] Assets under insurance contracts and reinsurance contracts issued  Deferred acquisition costs arising from insurance contracts securized in business combinations or portfolio transfers	X duration, debit X duration	IAS 12.81 c (i) Common practice IAS 12.81 c (i) Disclosure IAS 12.81 c (ii) Disclosure IAS 26.35 b (Viii) Disclosure IAS 26.35 b (Viii) Disclosure IAS 12.81 c (ii) Disclosure IAS 13.81 c (ii) Disclosur		

			Additional AU Reference	
Label	Туре	IFRS reference  Expiry date 2023-01-01 IFRS 4.37 b Example, Expiry	to IFRS elements	AU Reference
Unearned premiums	X instant, credit	date 2023-01-01 IFRS 4.37 b Example, Expiry date 2023-01-01 IFRS 4.IG22 a Example Expiry date 2023-01-		
Claims reported by policyholders	X instant, credit	01 IFRS 4.1G22 b Example, Expiry date 2023-01-		
Claims incurred but not reported	X instant, credit	Expiry date 2023-01-01 IFRS 4.37 b Example, Expiry date 2023-01-01 IFRS 4.IG22 c Example		
Provisions arising from liability adequacy tests	X instant, credit	Expiry date 2023-01-01 IFRS 4.37 b Example, Expiry		
		date 2023-01-01 IFRS 4.IG22 d Example		
Provisions for future non-participating benefits	X instant, credit	01 IFRS 4.IG22 e Example, Expiry date 2023-01- 01 IFRS 4.27 b 3-01-		
Liabilities or components of equity relating to discretionary participation features	X instant, credit	01 IFRS 4.IG22 f <sub>Example</sub> , Expiry date 2023-01- 21ปFRS 4.6 2025-01-		
Receivables and payables related to insurance contracts	X instant, credit	01 IFRS 4.IG22 g <sub>Example</sub> , Expiry date 2023-01-		
Non-insurance assets acquired by exercising rights to recoveries	X instant, credit	Expiry date 2023-01-01 IFRS 4.37 b Example, Expiry date 2023-01-01 IFRS 4.IG22 h Example		
Other liabilities under insurance contracts and reinsurance contracts issued	X instant, credit	Expiry date 2023-01-01 IFRS 4.37 b Example, Expiry		
Office industrials distributions of the data of the da	- Instant, credit	date 2023-01-01 IFRS 4.IG22 Example  Expiry date 2023-01-01 IFRS 4.37 e Disclosure, Expiry		
T. 1817	v	date 2023-01-01 IAS 1.55 Example, Expiry date 2023-		
Total liabilities under insurance contracts and reinsurance contracts issued	X instant, credit	01-01 IFRS 4.37 b <sub>Disclosure</sub> , Expiry date 2023-01- 01 IFRS 4.IG20 a <sub>Example</sub> , Expiry date 2023-01-		
Income arising from insurance contracts	X duration, credit	01 IFRS 4.IG37 a Example Expiry date 2023-01-01 IFRS 4.37 b Disclosure		
Expense arising from insurance contracts	X <sub>duration, debit</sub>	Expiry date 2023-01-01 IFRS 4.37 b Disclosure		
Revenue from insurance contracts issued, without reduction for reinsurance held	X duration, credit	Expiry date 2023-01-01 IAS 1.85 Example, Expiry date 2023-01-01 IFRS 4.37 b Example, Expiry date 2023-		
		01-01 IFRS 4.IG24 a Example Expiry date 2023-01-01 IAS 1.85 Example, Expiry date		
Income from contracts with reinsurers	X <sub>duration, credit</sub>	2023-01-01 IFRS 4.IG24 b Example, Expiry date 2023-		
		01-01 IFRS 4.37 b Example  Expiry date 2023-01-01 IFRS 4.37 b Example, Expiry		
Expense for policyholder claims and benefits, without reduction for reinsurance held	X <sub>duration, debit</sub>	date 2023-01-01 IAS 1.85 Example, Expiry date 2023- 01-01 IFRS 4.IG24 c Example		
		Expiry date 2023-01-01 IAS 1.85 Example, Expiry date		
Expenses arising from reinsurance held	X <sub>duration</sub> , debit	2023-01-01 IFRS 4.IG24 d <sub>Example</sub> , Expiry date 2023- 01-01 IFRS 4.37 b <sub>Example</sub>		
Cash flows from (used in) insurance contracts Gains (losses) recognised in profit or loss on buying reinsurance	X <sub>duration, debit</sub>	Expiry date 2023-01-01 IFRS 4.37 b Disclosure Expiry date 2023-01-01 IFRS 4.37 b (i) Disclosure		
Amortisation of losses (gains) arising on buying reinsurance	X duration, debit	Expiry date 2023-01-01 IFRS 4.37 b (ii) Disclosure		
Remaining unamortised gains (losses) arising on buying reinsurance at beginning of period  Remaining unamortised gains (losses) arising on buying reinsurance at end of period	X instant, credit X instant, credit	Expiry date 2023-01-01 IFRS 4.37 b (ii) Disclosure Expiry date 2023-01-01 IFRS 4.37 b (ii) Disclosure		
Explanation of process used to determine assumptions to measure recognised assets, liabilities, income and expense arising from insurance contracts	text	Expiry date 2023-01-01 IFRS 4.37 c Disclosure		
Explanation of effect of changes in assumptions to measure insurance assets and insurance liabilities	text	Expiry date 2023-01-01 IFRS 4.37 d Disclosure		
Reconciliation of changes in liabilities under insurance contracts and reinsurance contracts issued [abstract]				
		Expiry date 2023-01-01 IFRS 4.37 e Disclosure, Expiry date 2023-01-01 IAS 1.55 Example, Expiry date 2023-		
Liabilities under insurance contracts and reinsurance contracts issued at beginning of period	X instant, credit	01-01 IFRS 4.37 b <sub>Disclosure</sub> , Expiry date 2023-01- 01 IFRS 4.IG20 a <sub>Example</sub> , Expiry date 2023-01-		
		01 IFRS 4.IG37 a Example		
Changes in liabilities under insurance contracts and reinsurance contracts issued [abstract]  Additions other than through business combinations, liabilities under insurance contracts and	v	Expiry date 2023-01-01 IFRS 4.37 e Example, Expiry		
reinsurance contracts issued  Acquisitions through business combinations, liabilities under insurance contracts and reinsurance	X duration, credit	date 2023-01-01 IFRS 4.IG37 b Example		
contracts issued	X duration, credit	Expiry date 2023-01-01 IFRS 4.37 e Common practice  Expiry date 2023-01-01 IFRS 4.37 e Example, Expiry		
Cash paid, liabilities under insurance contracts and reinsurance contracts issued	(X) duration, debit	date 2023-01-01 IFRS 4.IG37 c Example		
Expense (income) included in profit or loss, liabilities under insurance contracts and reinsurance contracts issued	X <sub>duration, credit</sub>	Expiry date 2023-01-01 IFRS 4.37 e Example, Expiry date 2023-01-01 IFRS 4.IG37 d Example		
Increase (decrease) through transfers, liabilities under insurance contracts and reinsurance contracts issued	X <sub>duration, credit</sub>	Expiry date 2023-01-01 IFRS 4.37 e Example, Expiry date 2023-01-01 IFRS 4.IG37 e Example		
Increase (decrease) through net exchange differences, liabilities under insurance contracts and	X <sub>duration, credit</sub>	O1 IFRS 4.IG37 f Example, Expiry date 2023-01-		
reinsurance contracts issued  Increase (decrease) through adjustments arising from passage of time, liabilities under insurance	X <sub>duration</sub> , credit	O1 IFRS 4 37 a Expiry date 2023-01-01 IFRS 4.37 e Common practice		
contracts and reinsurance contracts issued  Increase (decrease) through other changes, liabilities under insurance contracts and reinsurance		Expiry date 2023-01-01 IFRS 4.IG37 Example, Expiry		
contracts issued	X <sub>duration, credit</sub>	date 2023-01-01 IFRS 4.37 e Example		
Total increase (decrease) in liabilities under insurance contracts and reinsurance contracts issued	X <sub>duration, credit</sub>	Expiry date 2023-01-01 IFRS 4.IG37 Example, Expiry date 2023-01-01 IFRS 4.37 e Example		
		Expiry date 2023-01-01 IFRS 4.37 e Disclosure, Expiry date 2023-01-01 IAS 1.55 Example, Expiry date 2023-		
Liabilities under insurance contracts and reinsurance contracts issued at end of period	X instant, credit	01-01 IFRS 4.37 b Disclosure, Expiry date 2023-01-		
		01 IFRS 4.IG20 a <sub>Example</sub> , Expiry date 2023-01- 01 IFRS 4.IG37 a <sub>Example</sub>		
Reconciliation of changes in deferred acquisition costs arising from insurance contracts [abstract]		Expiry date 2023-01-01 IFRS 4.37 e Disclosure, Expiry		
Deferred acquisition costs arising from insurance contracts at beginning of period	X instant, debit	date 2023-01-01 IFRS 4.37 b Example, Expiry date 2023-01-01 IFRS 4.IG39 a		
		01-01 IFRS 4.IG23 a <sub>Example</sub> , Expiry date 2023-		
Changes in deferred acquisition costs arising from insurance contracts [abstract]	V	Expiry valle 2020-01-		
Amounts incurred, deferred acquisition costs arising from insurance contracts	X <sub>duration, debit</sub>	01 IFRS 4.IG39 b <sub>Example</sub> , Expiry date 2023-01-		
Acquisitions through business combinations, deferred acquisition costs arising from insurance contracts	X duration, debit	Expiry date 2023-01-01 IFRS 4.37 e Common practice		
Amortisation, deferred acquisition costs arising from insurance contracts	(X) <sub>duration, credit</sub>	01 IFRS 4.IG39 c Example, Expiry date 2023-01-		
Impairment loss recognised in profit or loss, deferred acquisition costs arising from insurance contracts	(X) <sub>duration, credit</sub>	01 IFRS 4.1G39 d <sub>Example</sub> , Expiry date 2023-01-		
Increase (decrease) through net exchange differences, deferred acquisition costs arising from insurance contracts	X <sub>duration, debit</sub>	Expiry date 2023-01-01 IFRS 4.37 e Common practice		
Increase (decrease) through shadow accounting, deferred acquisition costs arising from insurance contracts	X <sub>duration, debit</sub>	Expiry date 2023-01-01 IFRS 4.37 e Common practice		
		expiry date 2023-01- 01 IFRS 4.IG39 e Example, Expiry date 2023-01-		
Increase (decrease) through other changes, deferred acquisition costs arising from insurance contracts		Expiry date 2023-01-01 IFRS 4.IG39 Example, Expiry		
		date 2023-01-01 IFRS 4.37 e Example		
Increase (decrease) through other changes, deferred acquisition costs arising from insurance contracts  Total increase (decrease) in deferred acquisition costs arising from insurance contracts	X duration, debit	Expiry date 2023-01-01 IERS 4 37 a Evoiry		
Total increase (decrease) in deferred acquisition costs arising from insurance contracts		Expiry date 2023-01-01 IFRS 4.37 e $_{\rm Disclosure}$ , Expiry date 2023-01-01 IFRS 4.37 b $_{\rm Example}$ , Expiry date		
	X duration, debit  X instant, debit			
Total increase (decrease) in deferred acquisition costs arising from insurance contracts  Deferred acquisition costs arising from insurance contracts at end of period  Reconciliation of changes in reinsurance assets [abstract]	X instant, debit	date 2023-01-01 IFRS 4.37 b Example, Expiry date 2023-01-01 IFRS 4.IG39 a Example, Expiry date 2023-		
Total increase (decrease) in deferred acquisition costs arising from insurance contracts  Deferred acquisition costs arising from insurance contracts at end of period  Reconciliation of changes in reinsurance assets [abstract]  Reinsurance assets at beginning of period  Changes in reinsurance assets [abstract]	X instant, debit X instant, debit	date 2023-01-01 IFRS 4.37 b <sub>Example</sub> . Expiry date 2023-01-01 IFRS 4.IG39 a <sub>Example</sub> . Expiry date 2023-01-01 IFRS 4.IG23 a <sub>Example</sub> Expiry date 2023-01-01 IFRS 4.37 e <sub>Disclosure</sub>		
Total increase (decrease) in deferred acquisition costs arising from insurance contracts  Deferred acquisition costs arising from insurance contracts at end of period  Reconciliation of changes in reinsurance assets [abstract]  Reinsurance assets at beginning of period	X instant, debit  X instant, debit  X duration, debit  X duration, debit	date 2023-01-01 IFRS 4.37 b Example. Expiry date 2023-01-01 IFRS 4.IG39 a Example. Expiry date 2023-01-01 IFRS 4.IG23 a Example Expiry date 2023-01-01 IFRS 4.37 e Disclosure Expiry date 2023-01-01 IFRS 4.37 e Common practice Expiry date 2023-01-01 IFRS 4.37 e Common practice		
Total increase (decrease) in deferred acquisition costs arising from insurance contracts  Deferred acquisition costs arising from insurance contracts at end of period  Reconciliation of changes in reinsurance assets [abstract]  Reinsurance assets at beginning of period  Changes in reinsurance assets [abstract]  Additions other than through business combinations, reinsurance assets  Acquisitions through business combinations, reinsurance assets  Increase (decrease) through net exchange differences, reinsurance assets	X instant, debit  X instant, debit  X duration, debit  X duration, debit  X duration, debit	date 2023-01-01 IFRS 4.37 b Example. Expiry date 2023-01-01 IFRS 4.IG39 a Example. Expiry date 2023-01-01 IFRS 4.IG23 a Example. Expiry date 2023-01-01 IFRS 4.37 e Disclosure Expiry date 2023-01-01 IFRS 4.37 e Common practice Expiry date 2023-01-01 IFRS 4.37 e Common practice Expiry date 2023-01-01 IFRS 4.37 e Common practice		
Total increase (decrease) in deferred acquisition costs arising from insurance contracts  Deferred acquisition costs arising from insurance contracts at end of period  Reconciliation of changes in reinsurance assets [abstract]  Reinsurance assets at beginning of period  Changes in reinsurance assets [abstract]  Additions other than through business combinations, reinsurance assets  Acquisitions through business combinations, reinsurance assets	X instant, debit  X instant, debit  X duration, debit  X duration, debit	date 2023-01-01 IFRS 4.37 b Example. Expiry date 2023-01-01 IFRS 4.IG39 a Example. Expiry date 2023-01-01 IFRS 4.IG23 a Example Expiry date 2023-01-01 IFRS 4.37 e Disclosure Expiry date 2023-01-01 IFRS 4.37 e Common practice Expiry date 2023-01-01 IFRS 4.37 e Common practice		

Section of section of processing of the company of	
Set has well because of manufacture and program and pr	eference
Because of the material industrial industria	
Senting and protein primary and instrument on the plant force)  Senting and the senting of the plant of the plant and condition o	
Service products in terror more than Continued and continued for the same of continued in some of the continued in some o	
Control of a bits of manufact and only and an account of the control of the contr	
Description of decidence compared with provious certainer joint betto pile (1995)  Discription of substance or contract joint betto pile (1995)  Discription of substance contracts joint	
Disclasor of control of Presidence common growth and processing and stays of Disclasors of control of Presidence common growth and an account of the presidence of the preside	
Dictionary of loading resident and commonities of loading and plant and loading and control of the property of the of the propert	
Discouse of the process in function of the control (including control	
Continued of special risuance contrates (bed boted)  Declarement of special risuance contrates (bed boted)  Types of insurance contrates (bed)  Types of insurance (bed)  Types of	
Debations of largest of insurance contracts (below)  Types of insuranc	
Discount of types of invariance controlic planting  Types of invariance controlic planting  Types of invariance controlic planting  Life invariance controlic planting  Life invariance controlic planting  Note it invariance controlic planting  Discount of types of invariance controlic planting  Note it invariance controlic planting  Note it invariance controlic planting  Note it invariance controlic planting  Note in early from invariance controlic planting  Note in early from invariance controlic planting  Received of note group and enhanced strategy from invariance controlic planting  Received of note group as early enhanced as a manufacture of the planting of the	
Types of houseance contracts panels  Types of houseance contracts premitted  Life travarance contracts premitted  Life travarance contracts premitted  Life travarance contracts premitted  Provided to the second provided	
Types of insurance contracts [send]  Types of insurance contracts [sender]  Life insurance contracts [sender]  No. Illi in transpace contracts [sender]  Residual of Sender of the contract contracts [sender]  Residual of Sender	
Types of insurance contracts (invented)  Lefe insurance contracts (invented)  Not-rise insurance contracts (invented)  Not-rise insurance contracts (invented)  Decloses and part of insurance contracts (invented)  Decloses and office of income contracts (invented)  Decloses and office o	
Lie searance contracts [membed]  No-like searance contracts [membed]  Disclosure of next gross and reliancer's state for amounts arising from insurance contracts [membed]  Amounts arising from insurance contracts [membed]  No amount of searance contracts [membed]  No amounts arising from insurance contracts [membed]  Roinnear's share of amounts arising from insurance contracts [membed]  Roinnear's share of amounts arising from insurance contracts [membed]  Roinnear's share of amounts arising from insurance contracts [membed]  Roinnear's share of amounts arising from insurance contracts [membed]  Roinnear's share of amounts arising from insurance contracts [membed]  Roinnear's share of amounts arising from insurance contracts [membed]  Roinnear's share of amounts arising from insurance contracts [membed]  Roinnear's share of amounts arising from insurance contracts [membed]  Roinnear's share of amounts arising from insurance contracts [membed]  Roinnear's share of amounts arising from insurance contracts [membed]  Roinnear's share of amounts arising from insurance contracts [membed]  Roinnear's share of amounts arising from insurance contracts [membed]  Roinnear's share of amounts arising from insurance contracts [membed]  Roinnear's share of amounts arising from insurance contracts [membed]  Roinnear's share of amounts arising from insurance contracts [membed]  Roinnear's share of amounts arising from insurance contracts [membed]  Roinnear's share of amounts arising from insurance contracts [membed]  Roinnear's share of amounts arising from insurance contracts [membed]  Roinnear's share of amounts arising from insurance contracts [membed]  Roinnear's share of amounts arising from insu	
Non-to-passance contracts prenting promotery  Disclosure of insurance contracts prent from the process of manurance contracts prent from the process of manurance contracts prent from the prenting of the pre	
Declarace of the parameter contracts [the form]  Expertee starting from insurance contracts [the form]  Declarace of rist, gross and ristsurance starting from insurance contracts [the block]  Declarace of rist, gross and ristsurance starting from insurance contracts [the block]  Declarace of rist, gross and ristsurance starting from insurance contracts [the block]  Declarace of rist, gross and ristsurance starting from insurance contracts [the block]  Amount at sizing from insurance contracts [the block]  Personal and the starting from insurance contracts [the block]  The amount starting from insurance contracts [member]  Octas amount existing from insurance contracts [member]  The amount starting from insurance contracts [member]  Declarace of the cope and relevance is there for amounts arising from insurance contracts [member]  The amount starting from insurance contracts [member]  Declarace of the cope and relevance is the for amounts arising from insurance contracts [member]  The amount starting from insurance contracts [member]  The am	
Disclosure of types of management contends [Since limits]  Noted types of management contends [Since limits]  Disclosure of mit, gross and relatives the of mounts arising from insurance contracts [State   State   S	
Expense arting from insurance contracts. Description of anyther arting from insurance contracts plant to the contract arting from insurance contracts plant to the contract arting from insurance contracts (table).  Another arting from insurance contracts (ask)  Net amount arting from insurance contracts (ask)  Net amount arting from insurance contracts (ask)  Net amount arting from insurance contracts (ask)  Replaced and a sign of the contracts of member)  Gloss amount and arting from insurance contracts (inember)  Replaced and a sign of the contracts of member)  Replaced and a sign of the contracts of member (ask)  Replaced and a sign of the contracts of member (ask)  Replaced and a sign of the contracts of member (ask)  Amount arting from insurance contracts (inember)  Replaced and a sign of the contracts of member (ask)  Replaced and a sign of the contracts of member (ask)  Amount advantage from insurance contracts (inember)  Amount advantage from insurance contracts (i	
Declarate of red, gross and reinsurer's share for amounts arising from insurance contracts (beth block)  Declarate of red, gross and reinsurer's share for amounts arising from insurance contracts (beth block)  Amounts arising from insurance contracts (back)  Nel amount arising from insurance contracts (back)  Red amount red amount of the comprehensive income (back) approach (back)  Red amount red amount of the comprehensive income (back) approach (back)  Red amount red amount (back)  Red amount	
Disclosure of red, gross and relevance's share for amounts arising from insurance contracts (labely and provided and provi	
Disclosure of net, gross and reinsurer's share for amounts arising from insurance contracts [table]  Amounts arising from insurance contracts [remiter]  Cross amount arising from insurance contracts [remiter]  Disclosurer of net, gross and minimum is that of a amount arising from insurance contracts [remiter]  Disclosurer of net, gross and minimum is that of a amount arising from insurance contracts [remiter]  Disclosurer of net, gross and minimum is that of a amount arising from insurance contracts [remiter]  Disclosurer of net, gross and minimum is that of a amount arising from insurance contracts [remiter]  Disclosurer of net, gross and minimum is that of a amount arising from insurance contracts [remiter]  Disclosurer of net, gross and minimum is that of a amount arising from insurance contracts [remiter]  Disclosurer of net, gross and minimum is that of a amount arising from insurance contracts [remiter]  Disclosurer of net, gross and minimum is that of a amount arising from insurance contracts [remiter]  Disclosurer of net, gross and minimum is that of a amount arising from insurance contracts [remiter]  Disclosurer of net, gross and minimum is that of a amount arising from insurance contracts [remiter]  Disclosurer of net, gross and minimum is that of a amount arising from insurance contracts [remiter]  Disclosurer of net, gross and minimum is that of a amount arising from insurance contracts [remiter]  Disclosurer of net, gross and minimum is that of a manutal arising from insurance contracts [remiter]  Disclosurer of net, gross and minimum is that are leaf of one from application of overlay approach [remiter]  Disclosurer of net application of overlay approach [remiter]  Disclosurer of anount exists and are leaf or overlay approach [remiter]  Disclosurer of a minimum is an application of overlay approach provided in other comprehensive income, but for the application of overlay approach in other comprehensive income, applying overlay approach [remiter]  Disclosurer of overlay approach [remiter]  Disclo	
Amounts arising from insurance contracts [sais]  Net amount arising from insurance contracts [member]  Goss amount arising from insurance contracts [member]  Revisurer's after of amount airsing from insurance contracts [member]  Disclasser of the gress and revisurer's where of amounts airsing from insurance contracts [member]  Disclasser of the gress and revisurer's where for amounts airsing from insurance contracts [member]  Disclasser of the gress and revisurer's where for amounts airsing from insurance contracts  Events airsing from insurance airsing from revision airsing from revision airsing from revision airsing from revision airsing from	
Net amount arising from insurance contracts [member]  Gross amount arising from insurance contracts [member]  Relectorer's share of amount arising from insurance contracts [member]  Disclosure of net, gross and elensurer's share for amounts arising from insurance contracts [live items]  Live and a sing from insurance contracts  Disclosure of net, gross and elensurer's share for amounts arising from insurance contracts  Disclosure of net, gross and elensurer's share for amounts arising from insurance contracts  Description of the composition of contracts  Amount reclassified of the profit of loss to the comprehensive income applying overlay approach plantance]  Other comprehensive income, not of use, application of overlay approach plantance]  Other comprehensive income, before tax, application of overlay approach plantance;  Amount reclassified on the comprehensive income in a pplication of overlay approach plantance;  Amount reclassified on the comprehensive income, before tax, application of overlay approach plantance;  Amount reclassified on the comprehensive income, before tax, application of overlay approach plantance;  Amount reclassified to application of overlay approach plantance;  Amount reclassified to previous previous income applying overlay approach, before tax  Office comprehensive income, before tax, application of overlay approach plantance;  Amount reclassified to previous previous income applying overlay approach plantance;  Other comprehensive income, before tax, application of overlay approach plantance;  Other comprehensive income, before tax, application of overlay approach plantance;  Other comprehensive income, before tax, application of overlay approach plantance;  Other comprehensive income, before tax, application of overlay approach plantance;  Other comprehensive income, before tax, application of overlay approach plantance;  Disclosures about	
Orose amount artising from insurance contracts (member)  Resistance of amount arising from insurance contracts (member)  Resistance of amount arising from insurance contracts (member)  Disclosure of net gross and refrancer's share of amounts entirely from insurance contracts  Expenses arising from insurance contracts  Assessment  Amount reclassified from portil or loss to other comprehensive income applying overlay approach, net of tax.  Reclassification adjustments on application of overlay approach, net of tax.  Reclassification adjustments on application of overlay approach plantars;  Amount reclassified to other comprehensive income from profit or loss applying overlay approach, net of tax.  Reclassification adjustments on application of overlay approach plantars;  Amount reclassified to other comprehensive income from profit or loss applying overlay approach, before tax.  Reclassification adjustments on application of overlay approach before tax.  Reclassification adjustments on application of overlay approach before tax.  Reclassification adjustments on application of overlay approach before tax.  Reclassification adjustments on application of overlay approach before tax.  Reclassification adjustments on application of overlay approach before tax.  Reclassification adjustments on application of overlay approach before tax.  Reclassification adjustments on recomprehensive income from profit or loss application of overlay approach.  Reserve of overlay approach  Reserve of overlay approach before tax.  Reclassification adjustments on recomprehensive income applying overlay approach overlay approach overlay approach in application of overlay approach in applica	
Reinsurer's hard of amount adding from insurance contracts [member]  The process are contracts and single from insurance contracts [member]  The process are research as there for amounts arising from insurance contracts [member]  The contract arising from profit or loss to plying overlay approach, nel of tax  The contract arising from profit or loss to plying overlay approach, pelore tax  The contract arising from profit or loss application of overlay approach [member]  The contract arising from profit or loss application of overlay approach [member]  The contract arising from profit or loss application of overlay approach [member]  The contract arising from profit or loss application of overlay approach [member]  The contract arising from profit or loss and other comprehensive income applying overlay approach [member]  The contract arising from profit or loss and other comprehensive income applying overlay approach [member]  The contract arising from profit or loss and other comprehensive income applying overlay approach [member]  The contract arising from profit or loss and other comprehensive income applying overlay approach [member]  The contract arising from profit or loss and other comprehensive income applying overlay approach [member]  The contract arising from profit or loss and other comprehensive income applying overlay approach [member]  Th	
Reinsurer's share of amount arising from insurance contracts [time items]  Disclosure of net, gross and reinsurer's share for amounts arising from insurance contracts  Expense arising from insurance contracts  X auton. coast  Expense arising from insurance contracts  X auton. coast  X	
Disclosure of net, gross and reinsurer's shake for amounts arising from insurance contracts  Expenses arising from insurance contracts  Expenses arising from insurance contracts  Presentation of one'ny approach insurance contracts  Amount reclassified from profit or loss to other comprehensive income applying overlay approach  Other comprehensive incomes, net of tax, application of overlay approach (abstract)  Amount reclassified from profit or loss to other comprehensive income applying overlay approach, net of tax  Amount reclassified or other comprehensive income in profit or loss applying overlay approach, net of tax  Other comprehensive income, net of tax, application of overlay approach, net of tax  Other comprehensive income, net of tax, application of overlay approach, net of tax  Amount reclassified to other comprehensive income applying overlay approach, before tax  Other comprehensive income, before tax, application of overlay approach (abstract)  Amount reclassified to other comprehensive income profit or loss applying overlay approach, before tax  Other comprehensive income, before tax, application of overlay approach, before tax  Other comprehensive income, before tax, application of overlay approach  Other comprehensive income, before tax, application of overlay approach  Other comprehensive income, before tax, application of overlay approach  Disclosures about overlay approach (abstract)  Salement Hat insurer is applying overlay approach in other comprehensive income  Expense of Net 3  Expense of overlay approach (abstract)  Description of basis for designating financial assets for overlay approach in other comprehensive income applying overlay approach of segment of application of perits application of PFR 9  Effective on first application of PFR 9  Eff	
Income arising from insurance contracts Expenses arising from insurance contracts A sustain and a sustain from insurance contracts A sustain and a sustain from profit or loss to other comprehensive income applying overlay approach, net of tax. Beclassification adjustments on application of overlay approach (abstract) Amount rediscisfed by other comprehensive income from profit or loss applying overlay approach, net of tax. Beclassification adjustments on application of overlay approach and tax.  Reclassification adjustments on operations of overlay approach and tax.  Other comprehensive income, net of tax, application of overlay approach and tax.  Reclassification adjustments on application of overlay approach and tax.  Reclassification adjustments on application of overlay approach and tax.  Reclassification adjustments on application of overlay approach and the comprehensive income. before tax, application of overlay approach and the comprehensive income tax relating to application of overlay approach in other comprehensive income.  Reserve of overlay approach Disclosures about overlay approach and provided in the comprehensive income of the comprehensive income applying overlay approach in the comprehensive income applying overlay approach	
Amount reclassified from profit or loss to other comprehensive income applying overlay approach.  Amount reclassified to other comprehensive income throm profit or loss applying overlay approach, net of tax.  Reclassification adjustments on application of overlay approach of tax.  Reclassification adjustments on application of overlay approach, net of tax.  Reclassification adjustments on application of overlay approach of the comprehensive income. Peter of tax, application of overlay approach of tax.  Reclassification adjustments on application of overlay approach of tax.  Reclassification adjustments on application of overlay approach of tax.  Reclassification adjustments on application of overlay approach, before tax.  Reclassification adjustments on application of overlay approach, before tax.  Reclassification adjustments on application of overlay approach of the comprehensive income.  Reserve of overlay approach  Disclosures about overlay approach (abstract)  Statement that insurer is applying overlay approach approach tax.  Perclassification adjustments on designated financial assets to that are held outside legal entity that issues contracts within scope of IFRS 4.50 b Documents applying overlay approach  Amount reclassified to men profit or loss and other comprehensive income applying overlay approach and amount reclassified to these profit or loss and other comprehensive income applying overlay approach and or an application of lFRS 9.518.4.35 b Documents application of IFRS 9.518.4.35 b Documen	
Amount reclassified to other comprehensive income, net of tax, application of overlay approach, net of tax.  Reclassification adjustments on application of overlay approach, net of tax.  Reclassification adjustments on application of overlay approach, net of tax.  Reclassification adjustments on application of overlay approach approach per tax.  Reclassification adjustments on application of overlay approach, net of tax.  Reclassification adjustments on application of overlay approach, before tax.  Reclassification adjustments on application of overlay approach, before tax.  Reclassification adjustments on application of overlay approach, before tax.  Reserve of overlay approach is application of overlay approach approach approach is applied of adjustments on application of everlay approach.  Description of basis for designating financial assets for overlay approach  Amount reported in profit or loss applying IFRS 9, financial assets to which overlay approach is applied.  Amount reported in profit or loss applying IFRS 9, financial assets that have been de-designated from overlay approach is applied.  Received or financial assets to which overlay approach is applied (financial assets to which overlay approach is applied. (Financial assets to which overlay approach is applied.)  Received or financial assets to which overlay approach is applied. (Financial assets to which overlay approach is applied.)  Received or financial assets to which overlay approach is applied from overlay approach is applied. (Financial assets to which overlay approach is applied.)  Received or financial assets to which overlay approach is applied from overlay approach is applied. (Financial assets to which overlay approach is applied.)  Received or financial assets to which overlay approach is applied. (Financial assets to which overlay approach is applied.)  Received or financial assets to which overlay approach is applied. (Financial assets to which overlay approach is applied.)  Received or financial assets to which overlay approach i	
Amount reclassified to the comprehensive income not of tax application of overlay approach of tax  Reclassification adjustments on application of overlay approach  Other comprehensive income, not of tax, application of overlay approach  Other comprehensive income, before tax, application of overlay approach approach (abstract)  Amount reclassified to other comprehensive income from profit or loss applying overlay approach, before tax, application of overlay approach, before tax.  Reclassification adjustments on application of overlay approach (abstract)  Amount reclassified to other comprehensive income from profit or loss applying overlay approach.  Disclosures about overlay approach or overlay approach in other comprehensive income profit or overlay approach  Amount that issuers is applying overlay approach  Disclosures about overlay approach in profit or loss and other comprehensive income applying overlay approach  Amount reclassified to my other application of incomprehensive income profit or loss and other comprehensive income applying overlay approach  Amount that would have been reported in profit or loss is other comprehensive income applying overlay approach is application of incomprehensive income applying overlay approach is application of incomprehensive income applying overlay approach  Amount that would have been reported in profit or loss is other comprehensive income applying overlay approach is application of incomprehensive income applying overlay approach in application of incomprehensive income applying overlay approach in application of incomprehensive income applying overlay approach is application of incomprehensive income applying overlay approach in applica	
Reclassification adjustments on application of overlay approach, net of tax  Reclassification adjustments on application of overlay approach  Other comprehensive income, net of tax, application of overlay approach  Other comprehensive income, before tax, application of overlay approach (abstract)  Amount reclassified to other comprehensive income from profit or loss applying overlay approach, before tax  Reclassification adjustments on application of overlay approach, review (X) duration, east  Other comprehensive income, before tax, application of overlay approach (X) duration, east  Reclassification adjustments on application of overlay approach, review (X) duration, east  Other comprehensive income, before tax, application of overlay approach  Income tax relating to application of overlay approach (A) duration, east  Reserve of overlay approach  Reserve of overlay approach (A) duration, east (A) duration, east  Disclosures about overlay approach (A) duration, east (A) duration, east  Explanation of designating financial assets for overlay approach  Description of basis for designating financial assets for overlay approach  Explanation of amount reclassified between profit or loss and other comprehensive income applying overlay approach  Amount reported in profit or loss applying IFRS 9, financial assets to which overlay approach, newly approach in profit or loss to other comprehensive income applying overlay approach (B) overlay ap	
Other comprehensive income, net of tax, application of overlay approach (abstract)  Amount reclassified to other comprehensive income, before tax, application of overlay approach (abstract)  Amount reclassified to other comprehensive income from profit or loss applying overlay approach, before tax  Reclassification adjustments on application of overlay approach, before tax  Reclassification adjustments on application of overlay approach, before tax  Other comprehensive income, before tax, application of overlay approach, before tax  Other comprehensive income, before tax, application of overlay approach (abstract)  Income tax reliating to application of overlay approach in other comprehensive income  Reserve of overlay approach (abstract)  Disclosures about overlay approach (abstract)  Statement that insurer is applying overlay approach  Description of basis for designating financial assets that re held outside legal entity that issues contracts within scope of IFRS 4.39 L. Obscience  Explanation of amount reclassified them profit or loss and other comprehensive income applying overlay approach in profit or loss applying IFRS 9, financial assets to which overlay approach in profit or loss and other comprehensive income applying overlay approach overlay approach and the recomprehensive income applying overlay approach and the vould have been reported in profit or loss in other comprehensive income applying overlay approach in application of IFRS 9 IFRS 4.39 L. Obscience  Amount that would have been reported in profit or loss to other comprehensive income applying overlay approach in application of IFRS 9 IFRS 4.39 L. Obscience  Amount that would have been reported in profit or loss to other comprehensive income applying overlay approach in application of IFRS 9 IFRS 4.39 L. Obscience  Amount that would have been reported in profit or loss to other comprehensive income applying overlay approach in application of IFRS 9 IFRS 4.39 L. Obscience  Placetime or first application of IFRS 9 IFRS 4.39 L. Obscience  Amount	
Other comprehensive income, before tax, application of overlay approach [abstract]  Amount reclassification adjustments on application of overlay approach, before tax  Reclassification adjustments on application of overlay approach  Other comprehensive income, before tax, application of overlay approach  Income tax relating to application of overlay approach  Income tax relating to application of overlay approach  Reserve of overlay approach  Disclosures about overlay approach [abstract]  Statement that insurer is applying overlay approach  Explanation of designated francial assets for overlay approach  Amount reported in profit or loss and other comprehensive income applying overlay approach annual tractassified between profit or loss in other comprehensive income applying overlay approach is applied approach if financial assets to which overlay approach is applied [financial assets to which overlay approach is applied [bisclosure of financial assets to which overlay approach is applied [bisclosure of financial assets to which overlay approach is applied [bisclosure of financial assets to which overlay approach is applied [bisclosure of financial assets to which overlay approach is applied [bisclosure of financial assets to which overlay approach is applied [bisclosure of financial assets to which overlay approach is applied [bisclosure of financial assets to which overlay approach is applied [bisclosure of financial assets to which overlay approach is applied [bisclosure of financial assets to which overlay approach is applied [bisclosure of financial assets to which overlay approach is applied [bisclosure of financial assets to which overlay approach is applied [bisclosure of financial assets to which overlay approach is applied [bisclosure of financial assets to which overlay approach is applied [bisclosure of financial assets to which overlay approach is applied [bisclosure of financial assets to which overlay approach is applied [bisclosure of financial assets to which overlay approach is applied [bisclos	
Amount reported in come, before tax, application of overlay approach isobartari, tax  Reclassification adjustments on application of overlay approach of overlay approach isobartary.  Other comprehensive income, before tax, application of overlay approach of overlay approach. Before tax, application of overlay approach overlay approach of overlay approach overlay approach of overlay approach overlay a	
Reclassification adjustments on application of overlay approach, before tax  (X) auratico, coetal  (A) auratic	
Heclassification adjustments on application of overlay approach, elever tax  Other comprehensive income, before tax, application of overlay approach Income tax relating to application of overlay approach in other comprehensive income  Reserve of overlay approach [abstract]  Disclosures about overlay approach [abstract]  Statement that insurer is applying overlay approach Description of basis for designating financial assets to relate the origination of JFRS Statement that insurer is applying overlay approach Description of basis for designated financial assets that are held outside legal entity that issues contracts within scope of JFRS 4  Explanation of amount reclassified between profit or loss and other comprehensive income applying overlay approach Amount reported in profit or loss and other comprehensive income applying overlay approach is applied  Amount reported in profit or loss and other comprehensive income applying overlay approach is applied Amount reclassified between profit or loss if IAS 39 had been applied, financial assets to which overlay approach, newly designated from profit or loss to other comprehensive income applying overlay approach is applied  Amount that would have been reported in profit or loss to other comprehensive income applying overlay approach, newly designated from profit or loss to other comprehensive income applying overlay approach is applied  Amount that would have been reclassified from profit or loss to other comprehensive income applying overlay approach in application of IFRS  JIFRS 4.39L 0.00000000000000000000000000000000000	
Other comprehensive income, before tax, application of overlay approach  Income tax relating to application of overlay approach in other comprehensive income  Reserve of overlay approach  Reserve of overlay approach  Disclosures about overlay approach  Disclosures about overlay approach  Disclosures about overlay approach  Statement that insurer is applying overlay approach  Description of basis for designating financial assets for overlay approach  Explanation of designated financial assets that are held outside legal entity that issues contracts within scope of IFRS 4.39L a puscourse  Explanation of amount reclassified between profit or loss and other comprehensive income applying overlay approach  Amount reported in profit or loss applying IFRS 9, financial assets to which overlay approach is applied  Amount reclassified from profit or loss if IAS 39 had been applied, financial assets to which overlay approach, approach approach if financial assets to which overlay approach, approach approach if financial assets to which overlay approach is applied  Amount that would have been reported in profit or loss to other comprehensive income applying overlay approach, approach is applied  Amount that would have been reclassified from profit or loss to other comprehensive income applying overlay approach, approach if financial assets to which overlay approach, approach is applied financial assets to which overlay approach, before  Amount that would have been reclassified from profit or loss to other comprehensive income applying overlay approach, approach is applied financial assets to which overlay approach, approach is applied financial assets to which overlay approach is applied form or financial assets to which overlay approach is applied form or financial assets to which overlay approach is applied form or financial assets to which overlay approach is applied flext block  Disclosure of financial assets to which overlay approach is applied flext block  Disclosure of financial assets to which overlay approach is ap	
Effective on first application of IFRS	
Reserve of overlay approach  Disclosures about overlay approach [abstract]  Statement that insurer is applying overlay approach  Description of basis for designating financial assets for overlay approach  Explanation of designated financial assets that are held outside legal entity that issues contracts within scope of IFRS 4  Explanation of amount reclassified between profit or loss and other comprehensive income applying overlay approach  Amount reported in profit or loss applying IFRS 9, financial assets to which overlay approach is applied  Amount tractionating from profit or loss in IAS 39 had been applied, financial assets to which overlay approach, neetly designated financial assets that have been de-designated from overlay approach, neetly approach is applied (last books)  Disclosure of financial assets to which overlay approach is applied (last books)  Disclosure of financial assets to which overlay approach is applied (last)  Disclosure of financial assets to which overlay approach is applied (last)  Disclosure of financial assets to which overlay approach is applied (last)  Disclosure of financial assets to which overlay approach is applied (last)  Disclosure of financial assets to which overlay approach is applied (last)  Disclosure of financial assets to which overlay approach is applied (last)  Disclosure of financial assets to which overlay approach is applied (last)  Disclosure of financial assets to which overlay approach is applied (last)  Disclosure of financial assets to which overlay approach is applied (last)  Disclosure of financial assets to which overlay approach is applied (last)  Disclosure of financial assets to which overlay approach is applied (last)  Disclosure of financial assets to which overlay approach is applied (last)  Disclosure of financial assets to which overlay approach is applied (last)  Disclosure of financial assets to which overlay approach is applied (last)  Disclosure of financial assets to which overlay approach is applied (last)  Disclosure of financial assets t	
Disclosures about overlay approach [abstract]  Statement that insurer is applying overlay approach  Description of basis for designating financial assets for overlay approach  Explanation of designated financial assets that are held outside legal entity that issues contracts within scope of IFRS 4  Explanation of amount reclassified between profit or loss and other comprehensive income applying overlay approach  Amount reported in profit or loss applying IFRS 9, financial assets to which overlay approach is applied  Amount that would have been reported in profit or loss if IAS 39 had been applied, financial assets to which overlay approach is applied of that would have been reported in profit or loss to other comprehensive income applying overlay designated financial assets to which overlay approach is applied of that would have been reclassified from profit or loss to other comprehensive income applying overlay approach is applied of that would have been reclassified from profit or loss to other comprehensive income applying overlay approach is application of IFRS of IFRS 4.39L of (ii) Disclosure  Amount that would have been reclassified from profit or loss to other comprehensive income applying overlay approach is applied of Ifraction of IFRS of IFRS 4.39L of (ii) Disclosure  Amount that would have been reclassified from profit or loss to other comprehensive income applying overlay approach is application of IFRS of IFRS 4.39L of (ii) Disclosure  Effective on first application of IFRS of IFRS 4.39L of (ii) Disclosure  Effective on first application of IFRS of IFRS 4.39L of (ii) Disclosure  Effective on first application of IFRS of IFRS 4.39L of (iii) Disclosure  Effective on first application of IFRS of IFRS 4.39L of (iii) Disclosure  Effective on first application of IFRS of IFRS 4.39L of Ifrication of IFRS of IFRS 4.39L of IFRS 4.39L of IFRS 4.39L of IFRS 4.39L of I	
Statement that insurer is applying overlay approach  Description of basis for designating financial assets for overlay approach  Explanation of designated financial assets that are held outside legal entity that issues contracts within scope of IFRS 4.99. L. Ductours  Explanation of a designated financial assets that are held outside legal entity that issues contracts within scope of IFRS 4.99. L. Outstone of IFRS 4.99. L. Outston	
Description of basis for designating financial assets for overlay approach  Explanation of designated financial assets that are held outside legal entity that issues contracts within scope of IFRS 4  Explanation of amount reclassified between profit or loss and other comprehensive income applying overlay approach  Amount reported in profit or loss applying IFRS 9, financial assets to which overlay approach is applied  Amount reported in profit or loss if IAS 39 had been applied, financial assets to which overlay approach is applied  Amount reclassified from profit or loss to other comprehensive income applying overlay approach, newly designated financial assets  Amount that would have been reported in profit or loss to other comprehensive income applying overlay approach, newly designated financial assets that have been de-designated Profit or loss to other comprehensive income applying overlay approach, newly designated financial assets that have been de-designated from overlay approach, net of tax  Reclassification adjustments on financial assets that have been de-designated from overlay approach, before tax  Disclosure of financial assets to which overlay approach is applied [text block]  Disclosure of financial assets to which overlay approach is applied [text block]  Disclosure of financial assets to which overlay approach is applied [text block]  Effective on first application of IFRS 9   IFRS 4.39.1 f (ii)   Disclosure  Effective on first application of IFRS 9   IFRS 4.39.1 f (iii)   Disclosure  Effective on first application of IFRS 9   IFRS 4.39.1 f (iii)   Disclosure  Effective on first application of IFRS 9   IFRS 4.39.1 f (iii)   Disclosure  Effective on first application of IFRS 9   IFRS 4.39.1 f (iii)   Disclosure  Effective on first application of IFRS 9   IFRS 4.39.1 f (iii)   Disclosure  Effective on first application of IFRS 9   IFRS 4.39.1 f (iii)   Disclosure  Effective on first application of IFRS 9   IFRS 4.39.1 f (iii)   Disclosure  Effective on first application of IFRS 9   IFRS 4.39.1 f	
Explanation of designated financial assets that are held outside legal entity that issues contracts within scope of IFRS 4  Explanation of amount reclassified between profit or loss and other comprehensive income applying overlay approach  Amount reported in profit or loss applying IFRS 9, financial assets to which overlay approach is applied  Amount that would have been reported in profit or loss if IAS 39 had been applied, financial assets to which overlay approach, newly designated financial assets to other comprehensive income applying overlay approach, newly designated financial assets to other comprehensive income applying overlay approach if financial assets had not been de-designated of more profit or loss to other comprehensive income applying overlay approach, net of tax  Reclassification adjustments on financial assets that have been de-designated from overlay approach, before tax  Disclosure of financial assets to which overlay approach is applied [text block]  Disclosure of financial assets to which overlay approach is applied [text block]  Disclosure of financial assets to which overlay approach is applied [text block]  Explanation of designated financial assets to which overlay approach of FIRS 9 IFRS 4.39L 0 pacdosure  Explanation of text application of IFRS 9 IFRS 4.39L of (ii) pacdosure  Effective on first application of IFRS 9 IFRS 4.39L of (iii) pacdosure  X duration, debit 2  X duration, debit 3  X duration, debit 4  X duration, debit 5  X duration, debit 5  X duration, debit 6  X duration, debit 6  X duration, debit 7  X duration, debit 9  X duration, debit	
Explanation of amount reclassified between profit or loss and other comprehensive income applying overlay approach  Amount reported in profit or loss applying IFRS 9, financial assets to which overlay approach is applied  Amount that would have been reported in profit or loss if IAS 39 had been applied, financial assets to which overlay approach is applied  Amount reclassified from profit or loss to other comprehensive income applying overlay approach, newly designated financial assets  Amount that would have been reported in profit or loss to other comprehensive income applying overlay approach, newly designated financial assets  Amount that would have been reclassified from profit or loss to other comprehensive income applying overlay approach, newly designated financial assets had not been de-designated  Amount that would have been reclassified from profit or loss to other comprehensive income applying overlay approach, newly approach if financial assets had not been de-designated  Reclassification adjustments on financial assets that have been de-designated from overlay approach, before tax  Disclosure of financial assets to which overlay approach is applied [text block]  Disclosure of financial assets to which overlay approach is applied [text block]  Disclosure of financial assets to which overlay approach is applied [text block]  Disclosure of financial assets to which overlay approach is applied [text block]  Disclosure of financial assets to which overlay approach is applied [text block]  Disclosure of financial assets to which overlay approach is applied [text block]  Disclosure of financial assets to which overlay approach is applied [text block]  Disclosure of financial assets to which overlay approach is applied [text block]  Disclosure of financial assets to which overlay approach is applied [text block]  Disclosure of financial assets to which overlay approach is applied [text block]  Disclosure of financial assets to which overlay approach is applied [text block]	
Amount reported in profit or loss applying IFRS 9, financial assets to which overlay approach is applied  Amount that would have been reported in profit or loss if IAS 39 had been applied, financial assets to which overlay approach is applied  Amount reclassified from profit or loss if IAS 39 had been applied, financial assets to which overlay approach is applied from profit or loss to other comprehensive income applying overlay approach, newly designated financial assets  Amount that would have been reported in profit or loss if IAS 39 had been applied, financial assets to which overlay approach, newly designated from profit or loss to other comprehensive income applying overlay approach, newly approach if financial assets had not been de-designated  Amount that would have been reclassified from profit or loss to other comprehensive income applying overlay approach if financial assets had not been de-designated  Amount that would have been reclassified from profit or loss to other comprehensive income applying overlay approach if financial assets that would have been de-designated  Amount that would have been reclassified from profit or loss to other comprehensive income applying overlay approach if financial assets that would have been de-designated  Advartion, debit application of IFRS  9 IFRS 4.39L f (ii) Disclosure  Effective on first application of IFRS  9 IFRS 4.39L f (iii) Disclosure  Effective on first application of IFRS  9 IFRS 4.39L f (iii) Disclosure  Effective on first application of IFRS  9 IFRS 4.39L f (iii) Disclosure  Effective on first application of IFRS  9 IFRS 4.39L f (iii) Disclosure  Effective on first application of IFRS  9 IFRS 4.39L f (iii) Disclosure  Effective on first application of IFRS  9 IFRS 4.39L f (iii) Disclosure  Effective on first application of IFRS  9 IFRS 4.39L f (iii) Disclosure  Effective on first application of IFRS  9 IFRS 4.39L f (iii) Disclosure  Effective on first application of IFRS  9 IFRS 4.39L f (iii) Disclosure  Effective on first application of IFRS  9 IFRS	
Amount that would have been reported in profit or loss if IAS 39 had been applied, financial assets to which overlay approach is applied  Amount reclassified from profit or loss to other comprehensive income applying overlay approach, newly designated financial assets  Amount that would have been reported in profit or loss if IAS 39 had been applied, financial assets to which overlay approach is applied  Amount reclassified from profit or loss to other comprehensive income applying overlay approach, newly designated financial assets  Amount that would have been reported in profit or loss in other comprehensive income applying overlay approach, newly designated financial assets  Amount that would have been reported in profit or loss in other comprehensive income applying overlay approach if financial assets had not been de-designated  Reclassification adjustments on financial assets that have been de-designated from overlay approach, net of tax  Reclassification adjustments on financial assets that have been de-designated from overlay approach, before tax  Disclosure of financial assets to which overlay approach is applied [text block]  Disclosure of financial assets to which overlay approach is applied [text block]  Disclosure of financial assets to which overlay approach is applied [text block]  Disclosure of financial assets to which overlay approach is applied [text block]  Disclosure of financial assets to which overlay approach is applied [text block]  Disclosure of financial assets to which overlay approach is applied [text block]  Disclosure of financial assets to which overlay approach is applied [text block]  Disclosure of financial assets to which overlay approach is applied [text block]  Disclosure of financial assets to which overlay approach is applied [text block]  Disclosure of financial assets to which overlay approach is applied [text block]  Disclosure of financial assets to which overlay approach is applied [text block]  Disclosure of financial assets to which overlay approach is applied [tex	
Amount that would have been reported in profit or loss if IAS 39 had been applied, financial assets to which overlay approach is applied  Amount reclassified from profit or loss to other comprehensive income applying overlay approach, newly designated financial assets  Amount that would have been reclassified from profit or loss to other comprehensive income applying overlay approach if inancial assets  Amount that would have been reclassified from profit or loss to other comprehensive income applying overlay approach if inancial assets had not been de-designated  Reclassification adjustments on financial assets that have been de-designated from overlay approach, net of tax  Reclassification adjustments on financial assets that have been de-designated from overlay approach, before tax  Disclosure of financial assets to which overlay approach is applied [text block]  Disclosure of financial assets to which overlay approach is applied [text block]  Disclosure of financial assets to which overlay approach is applied [text block]  Disclosure of financial assets to which overlay approach is applied [text block]  Disclosure of financial assets to which overlay approach is applied [text block]  Disclosure of financial assets to which overlay approach is applied [text block]  Disclosure of financial assets to which overlay approach is applied [text block]  Disclosure of financial assets to which overlay approach is applied [text block]  Disclosure of financial assets to which overlay approach is applied [text block]  Disclosure of financial assets to which overlay approach is applied [text block]  Disclosure of financial assets to which overlay approach is applied [text block]  Disclosure of financial assets to which overlay approach is applied [text block]  Disclosure of financial assets to which overlay approach is applied [text block]  Disclosure of financial assets to which overlay approach is applied [text block]  Disclosure of financial assets to which overlay approach is applied [text block]  Disclosure of finan	
Amount reclassified from profit or loss to other comprehensive income applying overlay approach, newly designated financial assets  Amount that would have been reclassified from profit or loss to other comprehensive income applying overlay approach if financial assets had not been de-designated  Reclassification adjustments on financial assets that have been de-designated from overlay approach, net of tax  Reclassification adjustments on financial assets that have been de-designated from overlay approach, before tax  Disclosure of financial assets to which overlay approach is applied [text block]  Disclosure of financial assets to which overlay approach is applied [abstract]  Disclosure of financial assets to which overlay approach is applied [text block]  Disclosure of financial assets to which overlay approach is applied [text block]  Disclosure of financial assets to which overlay approach is applied [text block]  Disclosure of financial assets to which overlay approach is applied [text block]  Disclosure of financial assets to which overlay approach is applied [text block]  Disclosure of financial assets to which overlay approach is applied [text block]  Disclosure of financial assets to which overlay approach is applied [text block]  Disclosure of financial assets to which overlay approach is applied [text block]  Disclosure of financial assets to which overlay approach is applied [text block]  Disclosure of financial assets to which overlay approach is applied [text block]  Disclosure of financial assets to which overlay approach is applied [text block]  Disclosure of financial assets to which overlay approach is applied [text block]  Disclosure of financial assets to which overlay approach is applied [text block]  Disclosure of financial assets to which overlay approach is applied [text block]  Disclosure of financial assets to which overlay approach is applied [text block]  Disclosure of financial assets to which overlay approach is applied [text block]  Disclosure of financial assets to which overlay a	
Amount that would have been reclassified from profit or loss to other comprehensive income applying overlay approach if financial assets had not been de-designated  Reclassification adjustments on financial assets that have been de-designated from overlay approach, net of tax  Reclassification adjustments on financial assets that have been de-designated from overlay approach, before tax  Disclosure of financial assets to which overlay approach is applied [text block]  Disclosure of financial assets to which overlay approach is applied [abstract]  Disclosure of financial assets to which overlay approach is applied [text block]  Disclosure of financial assets to which overlay approach is applied [text block]  Disclosure of financial assets to which overlay approach is applied [text block]  Disclosure of financial assets to which overlay approach is applied [text block]  Disclosure of financial assets to which overlay approach is applied [text block]  Disclosure of financial assets to which overlay approach is applied [text block]  Disclosure of financial assets to which overlay approach is applied [text block]  Disclosure of financial assets to which overlay approach is applied [text block]  Disclosure of financial assets to which overlay approach is applied [text block]  Disclosure of financial assets to which overlay approach is applied [text block]  Disclosure of financial assets to which overlay approach is applied [text block]  Disclosure of financial assets to which overlay approach is applied [text block]  Disclosure of financial assets to which overlay approach is applied [text block]  Disclosure of financial assets to which overlay approach is applied [text block]  Disclosure of financial assets to which overlay approach is applied [text block]  Disclosure of financial assets to which overlay approach is applied [text block]  Disclosure of financial assets to which overlay approach is applied [text block]  Disclosure of financial assets to which overlay approach is applied [text block]	
approach if financial assets had not been de-designated  Reclassification adjustments on financial assets that have been de-designated from overlay approach, net of tax  Reclassification adjustments on financial assets that have been de-designated from overlay approach, before tax  Disclosure of financial assets to which overlay approach is applied [text block]  Disclosure of financial assets to which overlay approach is applied [abstract]  Disclosure of financial assets to which overlay approach is applied [text block]  Disclosure of financial assets to which overlay approach is applied [text block]  Disclosure of financial assets to which overlay approach is applied [text block]  Disclosure of financial assets to which overlay approach is applied [text block]  Disclosure of financial assets to which overlay approach is applied [text block]  Disclosure of financial assets to which overlay approach is applied [text block]  Disclosure of financial assets to which overlay approach is applied [text block]  Disclosure of financial assets to which overlay approach is applied [text block]  Disclosure of financial assets to which overlay approach is applied [text block]  Disclosure of financial assets to which overlay approach is applied [text block]  Disclosure of financial assets to which overlay approach is applied [text block]  Disclosure of financial assets to which overlay approach is applied [text block]  Disclosure of financial assets to which overlay approach is applied [text block]  Disclosure of financial assets to which overlay approach is applied [text block]  Disclosure of financial assets to which overlay approach is applied [text block]  Disclosure of financial assets to which overlay approach is applied [text block]  Disclosure of financial assets to which overlay approach is applied [text block]  Disclosure of financial assets to which overlay approach is applied [text block]	
tax  Reclassification adjustments on financial assets that have been de-designated from overlay approach, before tax  Disclosure of financial assets to which overlay approach is applied [text block]  Disclosure of financial assets to which overlay approach is applied [abstract]  Disclosure of financial assets to which overlay approach is applied [text block]  Disclosure of financial assets to which overlay approach is applied [abstract]  Disclosure of financial assets to which overlay approach is applied [text bloek]  Disclosure of financial assets to which overlay approach is applied [text bloek]  Disclosure of financial assets to which overlay approach is applied [text bloek]  Disclosure of financial assets to which overlay approach is applied [text bloek]  Effective on first application of IFRS  9 IFRS 4.39L f (iii) Disclosure  Effective on first application of IFRS  9 IFRS 4.39L f (iii) Disclosure  Effective on first application of IFRS  9 IFRS 4.39L f (iii) Disclosure  Effective on first application of IFRS  9 IFRS 4.39L f (iii) Disclosure	
tax	
Disclosure of financial assets to which overlay approach is applied [text block]  Disclosure of financial assets to which overlay approach is applied [abstract]  Disclosure of financial assets to which overlay approach is applied [table]  Disclosure of financial assets to which overlay approach is applied [table]  Effective on first application of IFRS  9 IFRS 4.39L b Disclosure  Effective on first application of IFRS  9 IFRS 4.39L b Disclosure	
Disclosure of financial assets to which overlay approach is applied [abstract]  Disclosure of financial assets to which overlay approach is applied [table]  Effective on first application of IFRS  9 IFRS 4.39L b Disclosure	
Disclosure of financial assets to which overlay approach is applied [table] table 9 IFRS 4.39L b Disclosure	
Effective on first application of IFRS	
Lifective of instal application of in IRS 9.7.2.34 <sub>Disclosure</sub>	
Classes of financial assets [axis] axis IFRS 7.42I Disclosure, IFRS 7.6 Disclosure, Effective	
2023-01-01 IFRS 9.7.2.42 <sub>Disclosure</sub> , Effective 2023- 01-01 IFRS 17.C32 <sub>Disclosure</sub>	
IFRS 7.6 Disclosure	
IFRS 9.7.2.34 Disclosure, IFRS 7.421 Disclosure, Effective on first application of IFRS	
Financial assets, class [member] [default] 9 IFRS 4.39L b <sub>Disclosure</sub> : Effective 2023-01- 01 IFRS 17.C32 <sub>Disclosure</sub> : Effective 2023-01-	
01 IFRS 9.7.2.42 <sub>Disclosure</sub>	
Disclosure of financial assets to which overlay approach is applied [line items] line items  Effective on first application of IFRS	
Financial assets to wnich overlay approach is applied  A instant, debit 9 IFRS 4.39L b Disclosure  Fifter tive on first application of IFPS	
Discrosure of effect of overlay approach reclassification on profit or loss [text block] text block 9 IFRS 4.39L e Discrosure	
Disclosure of effect of overlay approach reclassification on profit or loss [abstract]  Disclosure of effect of overlay approach reclassification on profit or loss [table]  Effective on first application of IFRS	
Disclosure of effect of overlay approach reclassification on profit or loss [table] 49 IFRS 4.39L e Disclosure	

Label	Tyrno	IEDS reference	Additional AU Reference	AU Reference
	Туре	IFRS reference Effective on first application of IFRS	to IFRS elements	AO Reference
Effect of overlay approach reclassification [axis]	axis member	9 IFRS 4.39L e Disclosure Effective on first application of IFRS		
In accordance with IFRS 9 [member]	[default]	9 IFRS 4.39L e Disclosure		
Effect of overlay approach reclassification [member]	member	Effective on first application of IFRS 9 IFRS 4.39L e Disclosure		
Disclosure of effect of overlay approach reclassification on profit or loss [line items]	line items	IAS 7.18 b Disclosure, IAS 1.81A a Disclosure, Effective		
Profit (loss)	X duration, credit	on first application of IFRS 9 IFRS 4.39L e Example: IFRS 8.28 b Disclosure: IAS 1.106 d (i) Disclosure: IFRS 1.24 b Disclosure: IFRS 1.23 a (ii) Disclosure: IFRS 1.2810 b Example: IFRS 8.23 Disclosure: Effective 2023-01-01 IFRS 17.113 b Example		
Disclosure of information about overlay approach for associates [text block]	text block	Effective on first application of IFRS 9 IFRS 4.39M Disclosure		
Disclosure of information about overlay approach for associates [abstract]		Effective on first application of IFRS		
Disclosure of information about overlay approach for associates [table]	table	9 IFRS 4.39M <sub>Disclosure</sub>		
Associates [axis]	axis	IAS 27.17 b Disclosure, Effective on first application of IFRS 9 IFRS 4.39M Disclosure, IAS 27.16 b Disclosure, IFRS 12.B4 d Disclosure, Expiry date 2023-01-01 IFRS 4.39J Disclosure		
Entity's total for associates [member]	member [default]	IAS 27.17 b Disclosure IAS 27.16 b Disclosure, IFRS 12.B4 d Disclosure, Effective on first application of IFRS 9 IFRS 4.39M Disclosure Expiry date 2023-01- 01 IFRS 4.39J Disclosure		
Associates [member]	member	IAS 27.16 b <sub>Disclosure</sub> . Effective on first application of IFRS 9 IFRS 4.39M a Disclosure, IFRS 12.84 d <sub>Disclosure</sub> . IAS 27.17 b <sub>Disclosure</sub> . IAS 24.19 d Disclosure. Expiry date 2023-01-01 IFRS 4.39J a <sub>Disclosure</sub> .		
Aggregated individually immaterial associates [member]	member	Effective on first application of IFRS 9 IFRS 4.39M b Disclosure* IFRS 12.21 c (ii) Disclosure, Expiry date 2023-01- 01 IFRS 4.39J b Disclosure		
Disclosure of information about overlay approach for associates [line items]	line items	Effective on first application of IFRS		
Statement that insurer is applying overlay approach	text	9 IFRS 4.39L a Disclosure Effective on first application of IFRS		
Description of basis for designating financial assets for overlay approach	text	9 IFRS 4.39L c Disclosure		
Explanation of designated financial assets that are held outside legal entity that issues contracts within scope of IFRS 4	text	Effective on first application of IFRS 9 IFRS 4.39L c Disclosure		
Explanation of amount reclassified between profit or loss and other comprehensive income applying overlay approach	text	Effective on first application of IFRS 9 IFRS 4.39L d Disclosure		
Amount reported in profit or loss applying IFRS 9, financial assets to which overlay approach is applied	X <sub>duration, debit</sub>	Effective on first application of IFRS 9 IFRS 4.39L d (i) Disclosure		
Amount that would have been reported in profit or loss if IAS 39 had been applied, financial assets to which overlay approach is applied	X <sub>duration, debit</sub>	Effective on first application of IFRS 9 IFRS 4.39L d (ii) Disclosure		
Amount reclassified from profit or loss to other comprehensive income applying overlay approach,	X <sub>duration, debit</sub>	Effective on first application of IFRS		
newly designated financial assets  Amount that would have been reclassified from profit or loss to other comprehensive income	X duration, debit	9 IFRS 4.39L f (i) Disclosure Effective on first application of IFRS		
applying overlay approach if financial assets had not been de-designated  Reclassification adjustments on financial assets that have been de-designated from overlay		9 IFRS 4.39L f (ii) Disclosure Effective on first application of IFRS		
approach, net of tax  Reclassification adjustments on financial assets that have been de-designated from overlay	X duration, debit	9 IFRS 4.39L f (iii) Disclosure Effective on first application of IFRS		
approach, before tax	X duration, debit	9 IFRS 4.39L f (iii) Disclosure		
Share of amount reported in profit or loss applying IFRS 9, financial assets to which overlay approach is applied	X <sub>duration, debit</sub>	Effective on first application of IFRS 9 IFRS 4.39M b Disclosure		
Share of amount that would have been reported in profit or loss if IAS 39 had been applied, financial assets to which overlay approach is applied	X <sub>duration, debit</sub>	Effective on first application of IFRS 9 IFRS 4.39M b Disclosure		
Share of amount reclassified from profit or loss to other comprehensive income applying overlay approach, newly designated financial assets	X <sub>duration, debit</sub>	Effective on first application of IFRS 9 IFRS 4.39M b Disclosure		
Share of amount that would have been reclassified from profit or loss to other comprehensive income applying overlay approach if financial assets had not been de-designated	X duration, debit	Effective on first application of IFRS 9 IFRS 4.39M b Disclosure		
Share of reclassification adjustments on financial assets that have been de-designated from overlay approach, net of tax	X <sub>duration, debit</sub>	Effective on first application of IFRS 9 IFRS 4.39M b Disclosure		
Share of reclassification adjustments on financial assets that have been de-designated from	X <sub>duration, debit</sub>	Effective on first application of IFRS		
overlay approach, before tax  Disclosure of financial assets to which overlay approach is applied for associates [text block]	text block	9 IFRS 4.39M b Disclosure Effective on first application of IFRS		
Disclosure of financial assets to which overlay approach is applied for associates [abstract]	text block	9 IFRS 4.39M Disclosure		
Disclosure of financial assets to which overlay approach is applied for associates [table]	table	Effective on first application of IFRS 9 IFRS 4.39M Disclosure		
Associates [axis]	axis	IAS 27.17 b <sub>Disclosure</sub> , Effective on first application of IFRS 9 IFRS 4.39M <sub>Disclosure</sub> , IAS 27.16 b <sub>Disclosure</sub> , IFRS 12.B4 d <sub>Disclosure</sub> , Expiry date 2023-01-		
Entity's total for associates [member]	member	01 IFRS 4.39J Disclosure IAS 27.17 b Disclosure IAS 27.16 b Disclosure, IFRS 12.B4 d Disclosure, Effective on first application of IFRS		
	[default]	9 IFRS 4.39M <sub>Disclosure</sub> , Expiry date 2023-01- 01 IFRS 4.39J <sub>Disclosure</sub> IAS 27.16 b <sub>Disclosure</sub> , Effective on first application of		
Associates [member]	member	IFRS 9 IFRS 4.39M a Disclosure IFRS 12.84 d Disclosure, IAS 27.17 b Disclosure IAS 24.19 d Disclosure, Expiry date 2023-01- 01 IFRS 4.39J a Disclosure		
Aggregated individually immaterial associates [member]	member	Effective on first application of IFRS 9 IFRS 4.39M b Disclosure IFRS 12.21 c (iii) Disclosure Expiry date 2023-01-01 IFRS 4.39J b Disclosure		
Classes of financial assets [axis]	axis	Effective on first application of IFRS 9 IFRS 4.39L b <sub>Disclosure</sub> , IFRS 9.7.2.34 <sub>Disclosure</sub> , IFRS 9.7.2.34 <sub>Disclosure</sub> , IFRS 7.421 <sub>Disclosure</sub> , IFRS 7.6 <sub>Disclosure</sub> , Effective 2023-01-01 IFRS 9.7.2.42 <sub>Disclosure</sub> , Effective 2023-01-01 IFRS 17.C32 <sub>Disclosure</sub>		
Financial assets, class [member]	member [default]	IFRS 7.6 Disclosure IFRS 9.7.2.34 Disclosure. IFRS 7.421 Disclosure. Effective on first application of IFRS 9 IFRS 4.391 b Disclosure. Effective 2023-01- 01 IFRS 17.032 Disclosure Effective 2023-01- 01 IFRS 9.7.2.42 Disclosure		
Disclosure of financial assets to which overlay approach is applied for associates [line items]  Financial assets to which overlay approach is applied	line items X instant, debit	Effective on first application of IFRS 9 IFRS 4.39L b Disclosure		
Share of financial assets to which overlay approach is applied	X instant, debit	Effective on first application of IFRS 9 IFRS 4.39M b Disclosure		
Disclosure of effect of overlay approach reclassification on profit or loss for associates [text block]	text block	Effective on first application of IFRS		
Disclosure of effect of overlay approach reclassification on profit or loss for associates [abstract]		9 IFRS 4.39M <sub>Disclosure</sub>		
Disclosure of effect of overlay approach reclassification on profit or loss for associates [table]	table	Effective on first application of IFRS 9 IFRS 4.39M Disclosure		

			Additional AU Reference	
Label	Туре	IFRS reference	to IFRS elements	AU Reference
Associates [axis]	axis	IAS 27.17 b Disclosure, Effective on first application of IFRS 9 IFRS 4.39M Disclosure, IAS 27.16 b Disclosure, IFRS 12.84 d Disclosure Expiry date 2023-01-01 IFRS 4.39J Disclosure		
Entity's total for associates [member]	member [default]	IAS 27.17 b Disclosure IAS 27.16 b Disclosure, IFRS 12.B4 d Disclosure, Effective on first application of IFRS 9 IFRS 4.39M Disclosure, Expiry date 2023-01- 01 IFRS 4.39J Disclosure		
Associates [member]	member	IAS 27.16 b Disclosure Effective on first application of IFRS 9 IFRS 4.39M a Disclosure IFRS 12.B4 d Disclosure IAS 27.17 b Disclosure IAS 27.19 d Disclosure Expiry date 2023-01-01 IFRS 4.39J a Disclosure		
Aggregated individually immaterial associates [member]	member	Effective on first application of IFRS 9 IFRS 4.39M b Disclosure* IFRS 12.21 c (ii) Disclosure. Expiry date 2023-01-01 IFRS 4.39J b Disclosure		
Effect of overlay approach reclassification [axis]	axis	Effective on first application of IFRS 9 IFRS 4.39L e Disclosure		
In accordance with IFRS 9 [member]	member [default]	Effective on first application of IFRS 9 IFRS 4.39L e Disclosure		
Effect of overlay approach reclassification [member]	member	Effective on first application of IFRS 9 IFRS 4.39L e Disclosure		
Disclosure of effect of overlay approach reclassification on profit or loss for associates [line items]	line items			
Profit (loss)	X duration, credit	IAS 7.18 b Disclosure. IAS 1.81A a Disclosure. Effective on first application of IFRS 9 IFRS 4.39 Le Example. IFRS 8.28 b Disclosure. IAS 1.106 d (i) Disclosure. IFRS 1.24 b Disclosure. IFRS 1.32 a (ii) Disclosure. IFRS 1.28 ID BLE Example. IFRS 8.23 Disclosure. Effective 2023-01-01 IFRS 17.113 b Example.		
Share of profit (loss) of associates and joint ventures accounted for using equity method	X duration, credit	Effective on first application of IFRS 9 IFRS 4.39M b Disclosure, IAS 1.82 c Disclosure, IFRS 8.28 e Disclosure, IFRS 8.23 g Disclosure		
Share of other comprehensive income of associates and joint ventures accounted for using equity method, net of tax	X <sub>duration, credit</sub>	Effective on first application of IFRS 9 IFRS 4.39M b Disclosure, IAS 1.91 a Disclosure, IFRS 12.B16 c Disclosure		
Share of other comprehensive income of associates and joint ventures accounted for using equity method, before tax	X duration, credit	Effective on first application of IFRS 9 IFRS 4.39M b Disclosure, IAS 1.91 b Disclosure		
Disclosure of information about overlay approach for joint ventures [text block]	text block	Effective on first application of IFRS 9 IFRS 4.39M Disclosure		
Disclosure of information about overlay approach for joint ventures [abstract]		Effective on first application of IFRS		
Disclosure of information about overlay approach for joint ventures [table]	table	9 IFRS 4.39M Disclosure		
Joint ventures [axis]	axis	IAS 27.17 b Disclosure, IAS 27.16 b Disclosure. IFRS 12.84 b Disclosure, Effective on first application of IFRS 9 IFRS 4.39M Disclosure, Expiry date 2023-01- 01 IFRS 4.39J Disclosure		
Entity's total for joint ventures [member]	member [default]	Effective on first application of IFRS 9 IFRS 4.39M Disclosure- IFRS 12.84 b Disclosure- IAS 27.17 b Disclosure- Expiry date 2023-01-01 IFRS 4.39J Disclosure		
Joint ventures [member]	member	IAS 27.17 D Discosure, IFRS 12.184 D Discosure Effective on first application of IFRS 9 IFRS 4.39M a Discosure, Expiry date 2023-01- 01 IFRS 4.39L a		
Aggregated individually immaterial joint ventures [member]	member	Effective on first application of IFRS 9 IFRS 4.39M b Disclosure* IFRS 12.21 c (i) Disclosure*, Expiry date 2023-01-01 IFRS 4.39J b Disclosure*		
Disclosure of information about overlay approach for joint ventures [line items]	line items	Effective on first application of IFRS		
Statement that insurer is applying overlay approach	text	9 IFRS 4.39L a Disclosure Effective on first application of IFRS		
Description of basis for designating financial assets for overlay approach  Explanation of designated financial assets that are held outside legal entity that issues contracts	text	9 IFRS 4.39L c Disclosure Effective on first application of IFRS		
within scope of IFRS 4	text	9 IFRS 4.39L c Disclosure		
Explanation of amount reclassified between profit or loss and other comprehensive income applying overlay approach	text	Effective on first application of IFRS 9 IFRS 4.39L d Disclosure		
Amount reported in profit or loss applying IFRS 9, financial assets to which overlay approach is applied	X <sub>duration, debit</sub>	Effective on first application of IFRS 9 IFRS 4.39L d (i) Disclosure		
Amount that would have been reported in profit or loss if IAS 39 had been applied, financial assets to which overlay approach is applied	X <sub>duration, debit</sub>	Effective on first application of IFRS 9 IFRS 4.39L d (ii) Disclosure		
Amount reclassified from profit or loss to other comprehensive income applying overlay approach, newly designated financial assets	X duration, debit	Effective on first application of IFRS 9 IFRS 4.39L f (i) Disclosure		
Amount that would have been reclassified from profit or loss to other comprehensive income applying overlay approach if financial assets had not been de-designated	X <sub>duration, debit</sub>	Effective on first application of IFRS 9 IFRS 4.39L f (ii) Disclosure		
Reclassification adjustments on financial assets that have been de-designated from overlay approach, net of tax	X <sub>duration, debit</sub>	Effective on first application of IFRS 9 IFRS 4.39L f (iii) <sub>Disclosure</sub>		
Reclassification adjustments on financial assets that have been de-designated from overlay approach, before tax	X <sub>duration, debit</sub>	Effective on first application of IFRS 9 IFRS 4.39L f (iii) Disclosure		
Share of amount reported in profit or loss applying IFRS 9, financial assets to which overlay approach is applied	X <sub>duration, debit</sub>	Effective on first application of IFRS 9 IFRS 4.39M b Disclosure		
Share of amount that would have been reported in profit or loss if IAS 39 had been applied,	X duration, debit	Effective on first application of IFRS 9 IFRS 4.39M b Disclosure		
financial assets to which overlay approach is applied  Share of amount reclassified from profit or loss to other comprehensive income applying overlay	X <sub>duration, debit</sub>	Effective on first application of IFRS		
approach, newly designated financial assets  Share of amount that would have been reclassified from profit or loss to other comprehensive	X <sub>duration</sub> , debit	9 IFRS 4.39M b Disclosure Effective on first application of IFRS		
income applying overlay approach if financial assets had not been de-designated Share of reclassification adjustments on financial assets that have been de-designated from	X <sub>duration</sub> , debit	9 IFRS 4.39M b Disclosure Effective on first application of IFRS		
overlay approach, net of tax  Share of reclassification adjustments on financial assets that have been de-designated from		9 IFRS 4.39M b Disclosure Effective on first application of IFRS		
overlay approach, before tax  Disclosure of financial assets to which everlay approach is applied for joint ventures (text block).	X <sub>duration, debit</sub>	9 IFRS 4.39M b Disclosure Effective on first application of IFRS		
Disclosure of financial assets to which overlay approach is applied for joint ventures [text block]  Disclosure of financial assets to which overlay approach is applied for joint ventures [abstract]	text block	9 IFRS 4.39M <sub>Disclosure</sub>		
Disclosure of financial assets to which overlay approach is applied for joint ventures [table]	table	Effective on first application of IFRS 9 IFRS 4.39M Disclosure		
Joint ventures [axis]	axis	IAS 27.17 b Disclosure IAS 27.16 b Disclosure IFRS 12.B4 b Disclosure Effective on first application of IFRS 9 IFRS 4.39M Disclosure Expiry date 2023-01-01 IFRS 4.39J Disclosure		
Entity's total for joint ventures [member]	member [default]	Effective on first application of IFRS 9 IFRS 4.39M <sub>Disclosure</sub> , IFRS 12.84 b <sub>Disclosure</sub> , IFRS 12.84 b <sub>Disclosure</sub> , IAS 27.16 b <sub>Disclosure</sub> , IAS 27.17 b <sub>Disclosure</sub> , Expiry date 2023-01-01 IFRS 4.39J <sub>Disclosure</sub>		
Joint ventures [member]	member	IAS 27.17 D Disclosure IFRS 1 2.04 D Disclosure Effective on first application of IFRS 9 IFRS 4.39M a Disclosure IAS 27.16 b Disclosure Expiry date 2023-01- 01 IFRS 4.39M a		
Aggregated individually immaterial joint ventures [member]	member	01 IFRS 4.39.1 a		

			Additional AU Reference	
Label	Туре	IFRS reference  Effective on first application of IFRS	to IFRS elements	AU Reference
Classes of financial assets [axis]	axis	PIFRS 4.39L b Disclosure, IFRS 9.7.2.34 Disclosure, IFRS 7.421 Disclosure, IFRS 7.6 Disclosure, Effective 2023-01-01 IFRS 9.7.2.42 Disclosure, Effective 2023-01-01 IFRS 9.7.2 Disclosure, Effective 2023-01-01 IFRS 9.7.2 Disclosure, Effective 2023-01-01 IFRS 9.7		
		01-01 IFRS 17.C32 Disclosure		
Financial assets, class [member]	member [default]	IFRS 7.6 Disclosure* IFRS 7.421 Disclosure* Effective on first application of IFRS 9 JFRS 4.391 b Disclosure* Effective 2023-01-01 IFRS 17.032 Disclosure* Effective 2023-01-		
	tion is a second	01 IFRS 9.7.2.42 Disclosure		
Disclosure of financial assets to which overlay approach is applied for joint ventures [line items]  Financial assets to which overlay approach is applied	line items X instant, debit	Effective on first application of IFRS		
Share of financial assets to which overlay approach is applied		9 IFRS 4.39L b Disclosure Effective on first application of IFRS		
	X instant, debit	9 IFRS 4.39M b Disclosure  Effective on first application of IFRS		
Disclosure of effect of overlay approach reclassification on profit or loss for joint ventures [text block]  Disclosure of effect of overlay approach reclassification on profit or loss for joint ventures [abstract]	text block	9 IFRS 4.39M Disclosure		
Disclosure of effect of overlay approach reclassification on profit or loss for joint ventures [table]	table	Effective on first application of IFRS		
Joint ventures [axis]	axis	9 IFRS 4.39M Disclosure IAS 27.17 b Disclosure IAS 27.16 b Disclosure IFRS 12.84 b Disclosure, Effective on first application of IFRS 9 IFRS 4.39M Disclosure, Expiry date 2023-01		
Entity's total for inint ventures [member]	member	01 IFRS 4.39J Disclosure  Effective on first application of IFRS 9 IFRS 4.39M Disclosure, IFRS 12.B4 b Disclosure,		
Entity's total for joint ventures [member]	[default]	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure Expiry date 2023-01-01 IFRS 4.39J Disclosure IAS 27.17 b Disclosure, IFRS 12.184 b Disclosure, Effective on first application of IFRS		
Joint ventures [member]	member	IFRS 4.39M a Disclosure  IAS 27.16 b Disclosure, Expiry date 2023-01- n1 IFRS 4.39 I a million of IFRS  Effective on first application of IFRS		
Aggregated individually immaterial joint ventures [member]	member	IFRS 12.21 c (i) Disclosure , Expiry date 2023-01- 01 IFRS 4.39J b Disclosure		
Effect of overlay approach reclassification [axis]	axis	Effective on first application of IFRS 9 IFRS 4.39L e Disclosure		
In accordance with IFRS 9 [member]	member [default]	Effective on first application of IFRS 9 IFRS 4.39L e Disclosure		
Effect of overlay approach reclassification [member]	member	Effective on first application of IFRS		
Disclosure of effect of overlay approach reclassification on profit or loss for joint ventures [line items]	line items	9 IFRS 4.39L e Disclosure		
		IAS 7.18 b <sub>Disclosure</sub> , IAS 1.81A a <sub>Disclosure</sub> , Effective on first application of IFRS 9 IFRS 4.39L e <sub>Example</sub> ,		
Profit (loss)	X <sub>duration</sub> , credit	IFRS 8.28 b Disclosure: IAS 1.106 d (i) Disclosure: IFRS 1.24 b Disclosure: IFRS 1.32 a (ii) Disclosure: IFRS 1.32 a (iii) Disclosure: IFRS 12.B10 b Example, IFRS 8.23 Disclosure, Effective 2023-01-01 IFRS 17.113 b Example		
Share of profit (loss) of associates and joint ventures accounted for using equity method	X <sub>duration</sub> , credit	Effective on first application of IFRS 9 IFRS 4.39M b <sub>Disclosure</sub> , IAS 1.82 c <sub>Disclosure</sub> , IFRS 8.28 e <sub>Disclosure</sub> , IFRS 8.23 g <sub>Disclosure</sub>		
Share of other comprehensive income of associates and joint ventures accounted for using equity	X duration, credit	Effective on first application of IFRS 9 IFRS 4.39M b Disclosure, IAS 1.91 a Disclosure,		
method, net of tax  Share of other comprehensive income of associates and joint ventures accounted for using equity	X <sub>duration</sub> , credit	IFRS 12.B16 c Disclosure Effective on first application of IFRS		
method, before tax Disclosures about temporary exemption from IFRS 9 [abstract]	A duration, credit	9 IFRS 4.39M b Disclosure, IAS 1.91 b Disclosure		
Statement that insurer is applying temporary exemption from IFRS 9  Description of how insurer concluded that it qualifies for temporary exemption from IFRS 9	text text	Expiry date 2023-01-01 IFRS 4.39C Disclosure Expiry date 2023-01-01 IFRS 4.39C Disclosure		
Description of nature of liabilities connected with insurance that are not liabilities arising from contracts	text	Expiry date 2023-01-01 IFRS 4.39C a Disclosure		
within scope of IFRS 4  Non-derivative investment contract liabilities measured at fair value through profit or loss applying IAS 39		Expiry date 2023-01-01 IFRS 4.39C a pischesure		
Liabilities that arise because insurer issues or fulfils obligations arising from contracts within scope of IFRS		Expiry date 2023-01-01 IFRS 4.39C a Disclosure		
4 and non-derivative investment contracts  Derivative liabilities used to mitigate risks arising from contracts within scope of IFRS 4 and non-	X instant, credit	Expiry date 2023-01-01 IFRS 4.20E c Example		
derivative investment contracts  Derivative liabilities used to mitigate risks arising from assets backing contracts within scope of IFRS 4	X instant, credit	Expiry date 2023-01-01 IFRS 4.20E c Example		
and non-derivative investment contracts  Deferred tax liabilities on liabilities arising from contracts within scope of IFRS 4 and non-derivative		Expiry date 2023-01-01 IFRS 4.20E C Example		
investment contracts  Debt instruments issued that are included in insurer's regulatory capital	X instant, credit	Expiry date 2023-01-01 IFRS 4.20E C Example  Expiry date 2023-01-01 IFRS 4.20E C Example		
Description of how insurer determined that it did not engage in significant activity unconnected with	text	Expiry date 2023-01-01 IFRS 4.39C b pisclosure		
insurance Description of reason for reassessment whether insurer's activities are predominantly connected with	text	Expiry date 2023-01-01 IFRS 4.39C c (i) Disclosure		
insurance  Date on which change in activities occurred that permitted insurer to reassess whether its activities are	yyyy-mm-dd	Expiry date 2023-01-01 IFRS 4.39C c (ii) Disclosure		
predominantly connected with insurance Explanation of change in activities that permitted insurer to reassess whether its activities are	text	Expiry date 2023-01-01 IFRS 4.39C c (iii) Disclosure		
predominantly connected with insurance Qualitative description of effect on financial statements of change in activities that permitted insurer to	text	Expiry date 2023-01-01 IFRS 4.39C c (iii) Disclosure		
reassess whether its activities are predominantly connected with insurance Statement that insurer no longer qualifies to apply temporary exemption from IFRS 9	text	Expiry date 2023-01-01 IFRS 4.39D a Disclosure		
Date on which change in activities occurred that resulted in insurer no longer qualifying to apply temporary exemption from IFRS 9	yyyy-mm-dd	Expiry date 2023-01-01 IFRS 4.39D b Disclosure		
Explanation of change in activities that resulted in insurer no longer qualifying to apply temporary exemption from IERS 9	text	Expiry date 2023-01-01 IFRS 4.39D c Disclosure		
Qualitative description of effect on financial statements of change in activities that resulted in insurer no longer	r text	Expiry date 2023-01-01 IFRS 4.39D c Disclosure		
qualifying to apply temporary exemption from IFRS 9 Financial assets described in paragraph 39E(a) of IFRS 4, fair value	X instant, debit	Expiry date 2023-01-01 IFRS 4.39E a Disclosure		
Increase (decrease) in fair value of financial assets described in paragraph 39E(a) of IFRS 4 Financial assets other than those specified in paragraph 39E(a) of IFRS 4, fair value	X duration, debit X instant, debit	Expiry date 2023-01-01 IFRS 4.39E a Disclosure Expiry date 2023-01-01 IFRS 4.39E b Disclosure		
Increase (decrease) in fair value of financial assets other than those specified in paragraph 39E(a) of IFRS 4		Expiry date 2023-01-01 IFRS 4.39E b Disclosure		
Information about credit risk exposure inherent in financial assets described in paragraph 39E(a) of IFRS 4	text	Expiry date 2023-01-01 IFRS 4.39G Disclosure		
Financial assets described in paragraph 39E(a) of IFRS 4 that do not have low credit risk, fair value Financial assets described in paragraph 39E(a) of IFRS 4 that do not have low credit risk, carrying amount	X instant, debit	Expiry date 2023-01-01 IFRS 4.39G b Disclosure Expiry date 2023-01-01 IFRS 4.39G b Disclosure		
Information about where user of financial statements can obtain any publicly available IFRS 9 information that	t text	Expiry date 2023-01-01 IFRS 4.39H Disclosure		
Statement that entity elected to use exemption that permits entity to retain accounting policies for financial	text	Expiry date 2023-01-01 IFRS 4.39I Disclosure		
instruments applied by associate or joint venture when applying equity method  Disclosure of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 [text block]		Expiry date 2023-01-01 IFRS 4.39G a Disclosure		
Disclosure of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 [text block]	CAL DIOCK	J date 2020 31 01 ii 110 1.030 a Disclosure		
[abstract] Disclosure of detailed information about financial assets described in paragraph 39E(a) of IFRS 4	table	Expiry date 2023-01-01 IFRS 4.39G a Disclosure		
[table]  External credit grades [axis]	axis	IFRS 7.IG20C <sub>Example</sub> , IFRS 7.35M <sub>Example</sub> , Expiry date 2023-01-01 IFRS 7.IG24 a <sub>Example</sub> , Expiry date 2023-01-01 IFRS 7.36 c <sub>Example</sub> , Expiry date 2023-01-01 IFRS 4.39G a <sub>Disclosure</sub>		
Entity's total for external credit grades [member]	member [default]	IFRS 7.35M Example, IFRS 7.IG20C Example, Expiry date 2023-01-01 IFRS 7.36 C Example, Expiry date 2023-01-01 IFRS 4.39G a Disclosure, Expiry date 2023-01-01 IFRS 7.IG24 a Example		
	Page 88 of 112			

Labol	Turno	IEDS reference	Additional AU Reference	ALI Pafaranca
Label	Туре	IFRS reference	to IFRS elements	AU Reference
External credit grades [member]	member	IFRS 7.IG20C Example, IFRS 7.35M Example, , Expiry date 2023-01-01 IFRS 7.36 c Example, Expiry date 2023-01-01 IFRS 4.39G a Disdosure, Expiry date 2023-01-01 IFRS 7.IG24 a Example		
		IFRS 7.IG20C Example, IFRS 7.35M Example, , Expiry		
Internal credit grades [axis]	axis	date 2023-01-01 IFRS 7.IG25 b Example, Expiry date 2023-01-01 IFRS 4.39G a Disclosure, Expiry date 2023-01-01 IFRS 7.36 c Example		
Entity's total for internal credit grades [member]	member [default]	IFRS 7.35M Example, IFRS 7.IG20C Example, , Expiry date 2023-01-01 IFRS 7.IG25 b Example, Expiry date 2023-01-01 IFRS 7.IG25 b Example, Expiry date 2023 01-01 IFRS 4.39G a Disclosure		
Internal credit grades [member]	member	IFRS 7.35M $_{\text{Example}}$ , IFRS 7.IG20C $_{\text{Example}}$ , Expiry date 2023-01-01 IFRS 7.36 c $_{\text{Example}}$ , Expiry date 2023-01-01 IFRS 7.IG25 b $_{\text{Example}}$ , Expiry date 2023		
Disclosure of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 [line	P N	01-01 IFRS 4.39G a Disclosure		
items]	line items	Evaint data 2022 01 01 IEBS 4 200 a		
Financial assets described in paragraph 39E(a) of IFRS 4, carrying amount applying IAS 39  Disclosure of information about temporary exemption from IFRS 9 for associates [text block]	X instant, debit text block	Expiry date 2023-01-01 IFRS 4.39G a Disclosure Expiry date 2023-01-01 IFRS 4.39J Disclosure		
Disclosure of information about temporary exemption from IFRS 9 for associates [abstract]		F   1 . 0000 04 04  FP0 4 00		
Disclosure of information about temporary exemption from IFRS 9 for associates [table]	table	Expiry date 2023-01-01 IFRS 4.39J Disclosure  IAS 27.17 b Disclosure, Effective on first application of		
Associates [axis]	axis	IFRS 9 IFRS 4.39M <sub>Disclosure</sub> , IAS 27.16 b <sub>Disclosure</sub> , IFRS 12.B4 d <sub>Disclosure</sub> , Expiry date 2023-01-01 IFRS 4.39J <sub>Disclosure</sub>		
Entity's total for associates [member]	member [default]	IAS 27.17 b Disclosure IAS 27.16 b Disclosure: IFRS 12.B4 d Disclosure: Effective on first application of IFRS 9 IFRS 4.39M Disclosure Expiry date 2023-01-01 IFRS 4.39J Disclosure		
Associates [member]	member	IAS 27.16 b <sub>Disclosure</sub> , Effective on first application of IFRS 9 IFRS 4.39M a <sub>Disclosure</sub> , IFRS 12.84 d <sub>Disclosure</sub> , IAS 27.17 b <sub>Disclosure</sub> , IAS 24.19 d <sub>Disclosure</sub> , Expiry date 2023-01-01 IFRS 4.39J a <sub>Disclosure</sub>		
Aggregated individually immaterial associates [member]	member	Effective on first application of IFRS 9 IFRS 4.39M b Disclosure PIFRS 12.21 c (ii) Disclosure, Expiry date 2023-01-		
Disclosure of information about temporary exemption from IFRS 9 for associates [line items]	line items	01 IFRS 4.39J b Disclosure		
Statement that insurer is applying temporary exemption from IFRS 9	text	Expiry date 2023-01-01 IFRS 4.39C Disclosure		
Description of how insurer concluded that it qualifies for temporary exemption from IFRS 9  Description of nature of liabilities connected with insurance that are not liabilities arising from	text	Expiry date 2023-01-01 IFRS 4.39C Disclosure		
contracts within scope of IFRS 4  Non-derivative investment contract liabilities measured at fair value through profit or loss	text	Expiry date 2023-01-01 IFRS 4.39C a Disclosure		
applying IAS 39	X instant, credit	Expiry date 2023-01-01 IFRS 4.39C a Disclosure		
Liabilities that arise because insurer issues or fulfils obligations arising from contracts within scope of IFRS 4 and non-derivative investment contracts	X instant, credit	Expiry date 2023-01-01 IFRS 4.39C a Disclosure		
Derivative liabilities used to mitigate risks arising from contracts within scope of IFRS 4 and non-derivative investment contracts	X instant, credit	Expiry date 2023-01-01 IFRS 4.20E c Example		
Derivative liabilities used to mitigate risks arising from assets backing contracts within scope	X instant, credit	Expiry date 2023-01-01 IFRS 4.20E c Example		
of IFRS 4 and non-derivative investment contracts  Deferred tax liabilities on liabilities arising from contracts within scope of IFRS 4 and non-	X instant, credit	Expiry date 2023-01-01 IFRS 4.20E c Example		
derivative investment contracts  Debt instruments issued that are included in insurer's regulatory capital	X instant, credit	Expiry date 2023-01-01 IFRS 4.20E c Example		
Description of how insurer determined that it did not engage in significant activity unconnected	text	Expiry date 2023-01-01 IFRS 4.39C b Disclosure		
with insurance Description of reason for reassessment whether insurer's activities are predominantly connected	text	Expiry date 2023-01-01 IFRS 4.39C c (i) Disclosure		
with insurance  Date on which change in activities occurred that permitted insurer to reassess whether its		Expiry date 2023-01-01 IFRS 4.39C c (ii) Disclosure		
activities are predominantly connected with insurance  Explanation of change in activities that permitted insurer to reassess whether its activities are	yyyy-mm-dd			
predominantly connected with insurance	text	Expiry date 2023-01-01 IFRS 4.39C c (iii) Disclosure		
Qualitative description of effect on financial statements of change in activities that permitted insurer to reassess whether its activities are predominantly connected with insurance	text	Expiry date 2023-01-01 IFRS 4.39C c (iii) Disclosure		
Statement that insurer no longer qualifies to apply temporary exemption from IFRS 9  Date on which change in activities occurred that resulted in insurer no longer qualifying to apply	text	Expiry date 2023-01-01 IFRS 4.39D a Disclosure		
temporary exemption from IFRS 9	yyyy-mm-dd	Expiry date 2023-01-01 IFRS 4.39D b Disclosure		
Explanation of change in activities that resulted in insurer no longer qualifying to apply temporary exemption from IFRS 9	text	Expiry date 2023-01-01 IFRS 4.39D c Disclosure		
Qualitative description of effect on financial statements of change in activities that resulted in insurer no longer qualifying to apply temporary exemption from IFRS 9	text	Expiry date 2023-01-01 IFRS 4.39D c Disclosure		
Financial assets described in paragraph 39E(a) of IFRS 4, fair value	X instant, debit	Expiry date 2023-01-01 IFRS 4.39E a Disclosure		
Increase (decrease) in fair value of financial assets described in paragraph 39E(a) of IFRS 4  Financial assets other than those specified in paragraph 39E(a) of IFRS 4, fair value	X duration, debit X instant, debit	Expiry date 2023-01-01 IFRS 4.39E a Disclosure Expiry date 2023-01-01 IFRS 4.39E b Disclosure		
Increase (decrease) in fair value of financial assets other than those specified in paragraph 39E(a)	X duration, debit	Expiry date 2023-01-01 IFRS 4.39E b Disclosure		
of IFRS 4 Information about credit risk exposure inherent in financial assets described in paragraph 39E(a) of		Expiry date 2023-01-01 IFRS 4.39G Disclosure		
IFRS 4 Financial assets described in paragraph 39E(a) of IFRS 4 that do not have low credit risk, fair	X instant, debit	Expiry date 2023-01-01 IFRS 4.39G b Disclosure		
value Financial assets described in paragraph 39E(a) of IFRS 4 that do not have low credit risk,				
carrying amount applying IAS 39 Information about where user of financial statements can obtain any publicly available IFRS 9	X instant, debit	Expiry date 2023-01-01 IFRS 4.39G b Disclosure		
information that is not provided in consolidated financial statements	text	Expiry date 2023-01-01 IFRS 4.39H Disclosure		
Share of non-derivative investment contract liabilities measured at fair value through profit or loss applying IAS 39	X instant, credit	Expiry date 2023-01-01 IFRS 4.39J b Disclosure		
Share of liabilities that arise because insurer issues or fulfils obligations arising from contracts within scope of IFRS 4 and non-derivative investment contracts	X instant, credit	Expiry date 2023-01-01 IFRS 4.39J b Disclosure		
Share of derivative liabilities used to mitigate risks arising from contracts within scope of IFRS 4	X instant, credit	Expiry date 2023-01-01 IFRS 4.39J b Example		
and non-derivative investment contracts  Share of derivative liabilities used to mitigate risks arising from assets backing contracts within	X instant, credit	Expiry date 2023-01-01 IFRS 4.39J b Example		
scope of IFRS 4 and non-derivative investment contracts  Share of deferred tax liabilities on liabilities arising from contracts within scope of IFRS 4 and	X instant, credit	Expiry date 2023-01-01 IFRS 4.39J b Example		
non-derivative investment contracts Share of debt instruments issued that are included in insurer's regulatory capital	X instant, credit	Expiry date 2023-01-01 IFRS 4.39J b Example		
Share of financial assets described in paragraph 39E(a) of IFRS 4, fair value	X instant, debit	Expiry date 2023-01-01 IFRS 4.39J b Disclosure		
Share of increase (decrease) in fair value of financial assets described in paragraph 39E(a) of IFRS 4	X <sub>duration, debit</sub>	Expiry date 2023-01-01 IFRS 4.39J b Disclosure		
Share of financial assets other than those specified in paragraph 39E(a) of IFRS 4, fair value Share of increase (decrease) in fair value of financial assets other than those specified in	X instant, debit	Expiry date 2023-01-01 IFRS 4.39J b Disclosure		
paragraph 39E(a) of IFRS 4	X duration, debit	Expiry date 2023-01-01 IFRS 4.39J b Disclosure		
Share of financial assets described in paragraph 39E(a) of IFRS 4 that do not have low credit risk, fair value	X instant, debit	Expiry date 2023-01-01 IFRS 4.39J b Disclosure		
Share of financial assets described in paragraph 39E(a) of IFRS 4 that do not have low credit risk, carrying amount applying IAS 39	X instant, debit	Expiry date 2023-01-01 IFRS 4.39J b Disclosure		
Disclosure of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 for associates [text block]	text block	Expiry date 2023-01-01 IFRS 4.39J Disclosure		
Disclosure of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 for				
associates [abstract] Disclosure of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 for	table	Expiry date 2023-01-01 IFRS 4.39J Disclosure		
associates [table]	auro	IAS 27.17 b <sub>Disclosure</sub> , Effective on first application of		
Associates [axis]	axis	IFRS 9.178 4.39M Disclosure III St 27.176 b Disclosure IFRS 9.18R 4.39M Disclosure IFRS 12.B4 d Disclosure Expiry date 2023-01-01 IFRS 4.39J Disclosure		

Label	Туре	IFRS reference	Additional AU Reference	AU Reference
- Code	Туре	IAS 27.17 b <sub>Disclosure</sub> ,	to IFRS elements	No neierence
	member	IAS 27.16 b Disclosure, IFRS 12.B4 d Disclosure,		
Entity's total for associates [member]	[default]	Effective on first application of IFRS 9 IFRS 4.39M Disclosure, Expiry date 2023-01-		
		01 IFRS 4.39J Disclosure		
		IAS 27.16 b <sub>Disclosure</sub> , Effective on first application of IFRS 9 IFRS 4.39M a <sub>Disclosure</sub> ,		
Associates [member]	member	IFRS 12.B4 d Disclosure, IAS 27.17 b Disclosure,		
		IAS 24.19 d <sub>Disclosure</sub> , Expiry date 2023-01- 01 IFRS 4.39J a <sub>Disclosure</sub>		
		Effective on first application of IFRS		
Aggregated individually immaterial associates [member]	member	9 IFRS 4.39M b <sub>Disclosure</sub> , IFRS 12.21 c (ii) <sub>Disclosure</sub> , Expiry date 2023-01-		
		01 IFRS 4.39J b Disclosure		
		IFRS 7.IG20C <sub>Example</sub> , IFRS 7.35M <sub>Example</sub> , , Expiry date 2023-01-01 IFRS 7.IG24 a <sub>Example</sub> , Expiry date		
External credit grades [axis]	axis	2023-01-01 IFRS 7.36 c Example, Expiry date 2023-		
		01-01 IFRS 4.39G a Disclosure		
Entity's total for outgrand gradit grades (************************************	member	IFRS 7.35M <sub>Example</sub> , IFRS 7.IG20C <sub>Example</sub> , Expiry date 2023-01-01 IFRS 7.36 c <sub>Example</sub> , Expiry date		
Entity's total for external credit grades [member]	[default]	2023-01-01 IFRS 4.39G a <sub>Disclosure</sub> , Expiry date 2023-01-01 IFRS 7.IG24 a <sub>Example</sub>		
		IFRS 7.IG20C Example, IFRS 7.35M Example, , Expiry		
External credit grades [member]	member	date 2023-01-01 IFRS 7.36 c Example, Expiry date		
		2023-01-01 IFRS 4.39G a <sub>Disclosure</sub> , Expiry date 2023-01-01 IFRS 7.IG24 a <sub>Example</sub>		
		IFRS 7.IG20C Example, IFRS 7.35M Example, , Expiry		
Internal credit grades [axis]	axis	date 2023-01-01 IFRS 7.IG25 b $_{\rm Example},$ Expiry date 2023-01-01 IFRS 4.39G a $_{\rm Disclosure},$ Expiry date		
		2023-01-01 IFRS 7.36 c Example		
	member	IFRS 7.35M Example, IFRS 7.IG20C Example, , Expiry date 2023-01-01 IFRS 7.36 c Example, Expiry date		
Entity's total for internal credit grades [member]	[default]	2023-01-01 IFRS 7.IG25 b Example, Expiry date 2023-		
		01-01 IFRS 4.39G a Disclosure IFRS 7.35M Example, IFRS 7.IG20C Example, , Expiry		
Internal credit grades [member]	member	date 2023-01-01 IFRS 7.36 c Example, Expiry date		
internal order grades [internuer]	ombei	2023-01-01 IFRS 7.IG25 b $_{\rm Example}$ , Expiry date 2023-01-01 IFRS 4.39G a $_{\rm Disclosure}$		
Disclosure of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 for	line items	Uisciosure		
associates [line items] Financial assets described in paragraph 39E(a) of IFRS 4, carrying amount applying IAS 39	X instant, debit	Expiry date 2023-01-01 IFRS 4.39G a Disclosure		
Share of financial assets described in paragraph 39E(a) of IFR5 4, carrying amount applying IA5	X instant, debit	Expiry date 2023-01-01 IFRS 4.39J b Disclosure		
Disclosure of information about temporary exemption from IFRS 9 for joint ventures [text block]  Disclosure of information about temporary exemption from IFRS 9 for joint ventures [abstract]	text block	Expiry date 2023-01-01 IFRS 4.39J Disclosure		
Disclosure of information about temporary exemption from IFRS 9 for joint ventures [table]	table	Expiry date 2023-01-01 IFRS 4.39J Disclosure		
		IAS 27.17 b <sub>Disclosure</sub> , IAS 27.16 b <sub>Disclosure</sub> , IFRS 12.84 b <sub>Disclosure</sub> , Effective on first application		
Joint ventures [axis]	axis	of IFRS 9 IFRS 4.39M Disclosure, Expiry date 2023-01-		
		01 IFRS 4.39J <sub>Disclosure</sub> Effective on first application of IFRS		
Entity's total for joint ventures [member]	member	9 IFRS 4.39M Disclosure, IFRS 12.B4 b Disclosure,		
Linky s total for formulas (manual)	[default]	IAS 27.16 b <sub>Disclosure</sub> , IAS 27.17 b <sub>Disclosure</sub> , Expiry date 2023-01-01 IFRS 4.39J <sub>Disclosure</sub>		
		IAS 27.17 D Disclosure, IFRS 12.64 D Disclosure, Effective on first application of IFRS		
Joint ventures [member]	member	9 IFRS 4.39M a Disclosure,		
		IAS 27.16 b <sub>Disclosure</sub> , Expiry date 2023-01- 01 IFRS 4.39.1 a common		
		Effective on first application of IFRS 9 IFRS 4.39M b Disclosure,		
Aggregated individually immaterial joint ventures [member]	member	IFRS 12.21 c (i) Disclosure, , Expiry date 2023-01-		
Disclosure of information about temporary examption from IEDS 0 for initial ventures like it ===1	line items	01 IFRS 4.39J b Disclosure		
Disclosure of information about temporary exemption from IFRS 9 for joint ventures [line items]  Statement that insurer is applying temporary exemption from IFRS 9	text	Expiry date 2023-01-01 IFRS 4.39C Disclosure		
Description of how insurer concluded that it qualifies for temporary exemption from IFRS 9  Description of nature of liabilities connected with insurance that are not liabilities arising from	text	Expiry date 2023-01-01 IFRS 4.39C Disclosure		
contracts within scope of IFRS 4	text	Expiry date 2023-01-01 IFRS 4.39C a Disclosure		
Non-derivative investment contract liabilities measured at fair value through profit or loss applying IAS 39	X instant, credit	Expiry date 2023-01-01 IFRS 4.39C a Disclosure		
Liabilities that arise because insurer issues or fulfils obligations arising from contracts within scope of IFRS 4 and non-derivative investment contracts	X instant, credit	Expiry date 2023-01-01 IFRS 4.39C a Disclosure		
Derivative liabilities used to mitigate risks arising from contracts within scope of IFRS 4 and	X instant, credit	Expiry date 2023-01-01 IFRS 4.20E c Example		
non-derivative investment contracts  Derivative liabilities used to mitigate risks arising from assets backing contracts within scope	X instant, credit	Expiry date 2023-01-01 IFRS 4.20E c Example		
of IFRS 4 and non-derivative investment contracts  Deferred tax liabilities on liabilities arising from contracts within scope of IFRS 4 and non-				
derivative investment contracts	X instant, credit	Expiry date 2023-01-01 IFRS 4.20E c Example		
Debt instruments issued that are included in insurer's regulatory capital  Description of how insurer determined that it did not engage in significant activity unconnected	X instant, credit	Expiry date 2023-01-01 IFRS 4.20E c Example Expiry date 2023-01-01 IFRS 4.39C b Disclosure		
with insurance Description of reason for reassessment whether insurer's activities are predominantly connected				
with insurance  Date on which change in activities occurred that permitted insurer to reassess whether its		Expiry date 2023-01-01 IFRS 4.39C c (i) Disclosure		
activities are predominantly connected with insurance	yyyy-mm-dd	Expiry date 2023-01-01 IFRS 4.39C c (ii) Disclosure		
Explanation of change in activities that permitted insurer to reassess whether its activities are predominantly connected with insurance	text	Expiry date 2023-01-01 IFRS 4.39C c (iii) Disclosure		
Qualitative description of effect on financial statements of change in activities that permitted insurer to reassess whether its activities are predominantly connected with insurance	text	Expiry date 2023-01-01 IFRS 4.39C c (iii) Disclosure		
Statement that insurer no longer qualifies to apply temporary exemption from IFRS 9	text	Expiry date 2023-01-01 IFRS 4.39D a Disclosure		
Date on which change in activities occurred that resulted in insurer no longer qualifying to apply temporary exemption from IFRS 9	yyyy-mm-dd	Expiry date 2023-01-01 IFRS 4.39D b Disclosure		
Explanation of change in activities that resulted in insurer no longer qualifying to apply temporary	text	Expiry date 2023-01-01 IFRS 4.39D c Disclosure		
exemption from IFRS 9  Qualitative description of effect on financial statements of change in activities that resulted in	text	Expiry date 2023-01-01 IFRS 4.39D c Disclosure		
insurer no longer qualifying to apply temporary exemption from IFRS 9 Financial assets described in paragraph 39E(a) of IFRS 4, fair value	X instant, debit	Expiry date 2023-01-01 IFRS 4.39E a Disclosure		
Increase (decrease) in fair value of financial assets described in paragraph 39E(a) of IFRS 4	X <sub>duration, debit</sub>	Expiry date 2023-01-01 IFRS 4.39E a Disclosure		
Financial assets other than those specified in paragraph 39E(a) of IFRS 4, fair value Increase (decrease) in fair value of financial assets other than those specified in paragraph 39E(a)	X instant, debit	Expiry date 2023-01-01 IFRS 4.39E b Disclosure		
of IFRS 4 Information about credit risk exposure inherent in financial assets described in paragraph 39E(a) of	X <sub>duration, debit</sub>	Expiry date 2023-01-01 IFRS 4.39E b Disclosure		
IFRS 4	text	Expiry date 2023-01-01 IFRS 4.39G Disclosure		
Financial assets described in paragraph 39E(a) of IFRS 4 that do not have low credit risk, fair value	X instant, debit	Expiry date 2023-01-01 IFRS 4.39G b Disclosure		
Financial assets described in paragraph 39E(a) of IFRS 4 that do not have low credit risk, carrying amount applying IAS 39	X instant, debit	Expiry date 2023-01-01 IFRS 4.39G b Disclosure		
Information about where user of financial statements can obtain any publicly available IFRS 9	text	Expiry date 2023-01-01 IFRS 4.39H Disclosure		
information that is not provided in consolidated financial statements  Share of non-derivative investment contract liabilities measured at fair value through profit or loss				
applying IAS 39  Share of liabilities that arise because insurer issues or fulfils obligations arising from contracts	X instant, credit	Expiry date 2023-01-01 IFRS 4.39J b Disclosure		
within scope of IFRS 4 and non-derivative investment contracts	X instant, credit	Expiry date 2023-01-01 IFRS 4.39J b Disclosure		
Share of derivative liabilities used to mitigate risks arising from contracts within scope of IFRS 4 and non-derivative investment contracts	X instant, credit	Expiry date 2023-01-01 IFRS 4.39J b <sub>Example</sub>		
Share of derivative liabilities used to mitigate risks arising from assets backing contracts within scope of IFRS 4 and non-derivative investment contracts	X instant, credit	Expiry date 2023-01-01 IFRS 4.39J b Example		
Share of deferred tax liabilities on liabilities arising from contracts within scope of IFRS 4 and	X instant, credit	Expiry date 2023-01-01 IFRS 4.39J b Example		
non-derivative investment contracts	Page 90 of 112			

label	Time	IFDSf	Additional AU Reference	All Deference
Label  Share of debt instruments issued that are included in insurer's regulatory capital	Type X instant, credit	IFRS reference Expiry date 2023-01-01 IFRS 4.39J b Example	to IFRS elements	AU Reference
Share of financial assets described in paragraph 39E(a) of IFRS 4, fair value	X instant, debit	Expiry date 2023-01-01 IFRS 4.39J b Disclosure		
Share of increase (decrease) in fair value of financial assets described in paragraph 39E(a) of IFRS 4	X <sub>duration, debit</sub>	Expiry date 2023-01-01 IFRS 4.39J b Disclosure		
Share of financial assets other than those specified in paragraph 39E(a) of IFRS 4, fair value Share of increase (decrease) in fair value of financial assets other than those specified in	X instant, debit	Expiry date 2023-01-01 IFRS 4.39J b Disclosure		
paragraph 39E(a) of IFRS 4	X <sub>duration</sub> , debit	Expiry date 2023-01-01 IFRS 4.39J b Disclosure		
Share of financial assets described in paragraph 39E(a) of IFRS 4 that do not have low credit risk, fair value	X instant, debit	Expiry date 2023-01-01 IFRS 4.39J b Disclosure		
Share of financial assets described in paragraph 39E(a) of IFRS 4 that do not have low credit risk, carrying amount applying IAS 39	X instant, debit	Expiry date 2023-01-01 IFRS 4.39J b Disclosure		
Disclosure of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 for joint ventures [text block]	text block	Expiry date 2023-01-01 IFRS 4.39J Disclosure		
Disclosure of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 for joint				
ventures [abstract]  Disclosure of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 for	table	Expiry date 2023-01-01 IFRS 4.39J pisclosure		
joint ventures [table]	tabic	IAS 27.17 b Disclosure, IAS 27.16 b Disclosure,		
Joint ventures [axis]	axis	IFRS 12.B4 b Disclosure, Effective on first application of IFRS 9 IFRS 4.39M Disclosure, Expiry date 2023-01-01 IFRS 4.39J Disclosure		
Entity's total for joint ventures [member]	member [default]	Effective on first application of IFRS 9 IFRS 4.39M <sub>Disclosure</sub> , IFRS 12.B4 b <sub>Disclosure</sub> , IAS 27.16 b <sub>Disclosure</sub> , IAS 27.17 b <sub>Disclosure</sub> , Expiry date 2023-01-01 IFRS 4.39J <sub>Disclosure</sub>		
Joint ventures [member]	member	IAS 27.17 D Disclosure. IFAS 12.84 D Disclosure. Effective on first application of IFRS 9 IFRS 4.39M a Disclosure. IAS 27.16 b Disclosure. Expiry date 2023-01-		
		01 IFRS 4 39.1 a Section of IFRS		
Aggregated individually immaterial joint ventures [member]	member	9 IFRS 4.39M b Disclosure: IFRS 12.21 c (i) Disclosure: , Expiry date 2023-01- 01 IFRS 4.39J b Disclosure		
External credit grades [axis]	axis	IFRS 7.IG20C <sub>Example</sub> , IFRS 7.35M <sub>Example</sub> , Expiry date 2023-01-01 IFRS 7.IG24 a <sub>Example</sub> , Expiry date 2023-01-01 IFRS 7.36 c <sub>Example</sub> , Expiry date 2023-01-01 IFRS 4.39G a Disclosure		
Entity's total for external credit grades [member]	member [default]	IFRS 7.35M Example, IFRS 7.IG20C Example, Expiry date 2023-01-01 IFRS 7.36 c Example. Expiry date 2023-01-01 IFRS 4.39G a Disclosure, Expiry date 2023-01-01 IFRS 7.IG24 a Example		
External credit grades [member]	member	IFRS 7.IG20C <sub>Example</sub> , IFRS 7.35M <sub>Example</sub> , Expiry date 2023-01-01 IFRS 7.36 c <sub>Example</sub> , Expiry date 2023-01-01 IFRS 4.39G a <sub>Disclosure</sub> , Expiry date 2023-01-01 IFRS 7.IG24 a <sub>Example</sub>		
Internal credit grades [axis]	axis	IFRS 7.IG20C <sub>Example</sub> , IFRS 7.35M <sub>Example</sub> , Expiry date 2023-01-01 IFRS 7.IG25 b <sub>Example</sub> , Expiry date 2023-01-01 IFRS 4.39G a <sub>Disclosure</sub> , Expiry date 2023-01-01 IFRS 7.36 c <sub>Example</sub>		
Entity's total for internal credit grades [member]	member [default]	IFRS 7.35M Example, IFRS 7.IG20C Example, , Expiry date 2023-01-01 IFRS 7.36 c Example, Expiry date 2023-01-01 IFRS 7.IG25 b Example, Expiry date 2023-01-01 IFRS 4.39G a Disclosure		
Internal credit grades [member]	member	IFRS 7.35M Example, IFRS 7.IG20C Example, Expiry date 2023-01-01 IFRS 7.36 c Example, Expiry date 2023-01-01 IFRS 7.IG25 b Example, Expiry date 2023-01-01 IFRS 4.39G a Disclosure		
Disclosure of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 for	line items			
joint ventures [line items] Financial assets described in paragraph 39E(a) of IFRS 4, carrying amount applying IAS 39	X instant, debit	Expiry date 2023-01-01 IFRS 4.39G a Disclosure		
Share of infancial assets described in paragraph 39⊑(a) of iFR5 4, carrying amount applying iA5 20 [836501] Notes - Life insurance contracts	X instant, debit	Expiry date 2023-01-01 IFRS 4.39J b Disclosure		
Life insurance contracts [abstract]				
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)
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)
Disclosure of reconciliation of changes in life insurance liabilities [text block]	text block			AASB 1038.14.1.1 (e)
Disclosure of reconciliation of changes in reinsurance assets of life insurer [text block]  Disclosure of life insurance expense [text block]	text block text block			AASB 1038.14.1.1 (e) AASB 1038.14.1.4 (b)
Disclosure of life insurance expense [text block] Disclosure of basis for apportionment of operation expense of life insurance entity [text block]	text block text block			AASB 1038.14.1.4 (b) AASB 1038.14.1.4 (c)
Disclosure of life insurance expense [text block]	text block			AASB 1038.14.1.4 (b)
Disclosure of life insurance expense (text block) Disclosure of basis for apportionment of operation expense of life insurance entity (text block) Disclosure of components of net life insurance contract liabilities (text block)	text block text block text block			AASB 1038.14.1.4 (b) AASB 1038.14.1.4 (c) AASB 1038.14.1.6 AASB 1038.15.11, AASB 1038.15.1.3 AASB 1038.17.1, AASB 1038.17.2, AASB
Disclosure of life insurance expense [text block] Disclosure of basis for apportionment of operation expense of life insurance entity [text block] Disclosure of components of net life insurance contract liabilities [text block] Disclosure of amount, timing and uncertainty of cash flows of life insurance contract [text block] Disclosure of components of profit related to movement in life insurance [text block] Disclosure of restrictions on assets [text block]	text block text block text block text block text block text block			AASB 1038.14.1.4 (b) AASB 1038.14.1.4 (c) AASB 1038.14.1.6 AASB 1038.15.1.1, AASB 1038.15.1.3 AASB 1038.17.1, AASB 1038.17.2, AASB 1038.8.2, AASB 1038.8.3 AASB 1038.17.3, AASB 1038.17.3.1
Disclosure of life insurance expense [text block] Disclosure of basis for apportionment of operation expense of life insurance entity [text block] Disclosure of components of net life insurance contract liabilities [text block] Disclosure of amount, timing and uncertainty of cash flows of life insurance contract [text block] Disclosure of components of profit related to movement in life insurance [text block]  Disclosure of restrictions on assets [text block] Disclosure of information in relation to guaranteed or assured returns of funds invested [text block]  Retained earnings wholly attributable to shareholders	text block X duration, credit			AASB 1038.14.1.4 (b) AASB 1038.14.1.6 (c) AASB 1038.14.1.6 AASB 1038.15.1.1, AASB 1038.15.1.3 AASB 1038.17.1, AASB 1038.17.2, AASB 1038.8.2, AASB 1038.8.7 AASB 1038.17.3, AASB 1038.17.3.1 AASB 1038.17.4, AASB 1038.17.4.1
Disclosure of life insurance expense [text block] Disclosure of basis for apportionment of operation expense of life insurance entity [text block] Disclosure of components of net life insurance contract liabilities [text block] Disclosure of amount, timing and uncertainty of cash flows of life insurance contract [text block] Disclosure of components of profit related to movement in life insurance [text block] Disclosure of restrictions on assets [text block] Disclosure of information in relation to guaranteed or assured returns of funds invested [text block]	text block text block text block text block text block text block text block			AASB 1038.14.1.4 (b) AASB 1038.14.1.6 (c) AASB 1038.14.1.6 AASB 1038.15.1.1, AASB 1038.15.1.3 AASB 1038.17.1, AASB 1038.17.2, AASB 1038.8.2, AASB 1038.8.3 AASB 1038.17.3, AASB 1038.17.3.1 AASB 1038.17.4, AASB 1038.17.4.1
Disclosure of life insurance expense [text block] Disclosure of basis for apportionment of operation expense of life insurance entity [text block] Disclosure of components of net life insurance contract liabilities [text block] Disclosure of amount, timing and uncertainty of cash flows of life insurance contract [text block] Disclosure of components of profit related to movement in life insurance [text block] Disclosure of components of profit related to movement in life insurance [text block] Disclosure of information in relation to guaranteed or assured returns of funds invested [text block] Retained earnings wholly attributable to shareholders Retained earnings where allocation between participating policyholders and shareholders has yet to be determined Disclosure of regulatory capital information [text block] Disclosure of life insurer's activities relating to managed funds and trust activities [text block]	text block txt block X duration, credit txt block txt block X duration, credit text block text block			AASB 1038.14.1.4 (b) AASB 1038.14.1.4 (c) AASB 1038.15.1.3 AASB 1038.15.1.1, AASB 1038.15.1.3 AASB 1038.17.1, AASB 1038.17.2, AASB 1038.8.2, AASB 1038.8.7 AASB 1038.17.3, AASB 1038.17.3.1 AASB 1038.17.4, AASB 1038.17.4.1
Disclosure of life insurance expense [text block] Disclosure of basis for apportionment of operation expense of life insurance entity [text block] Disclosure of components of net life insurance contract liabilities [text block] Disclosure of amount, timing and uncertainty of cash flows of life insurance contract [text block] Disclosure of components of profit related to movement in life insurance [text block] Disclosure of restrictions on assets [text block] Disclosure of information in relation to guaranteed or assured returns of funds invested [text block] Retained earnings wholly attributable to shareholders Retained earnings where allocation between participating policyholders and shareholders has yet to be determined Disclosure of regulatory capital information [text block]	text block text block text block text block text block text block txt block txt block tx duration, credit X duration, credit txt block			AASB 1038.14.1.4 (b) AASB 1038.14.1.6 AASB 1038.14.1.6 AASB 1038.15.1.1, AASB 1038.15.1.3 AASB 1038.17.2, AASB 1038.8.2, AASB 1038.8.3 AASB 1038.17.3, AASB 1038.17.2.1 AASB 1038.17.3, AASB 1038.17.4.1 AASB 1038.17.5 (b) AASB 1038.17.8
Disclosure of life insurance expense [text block] Disclosure of basis for apportionment of operation expense of life insurance entity [text block] Disclosure of components of net life insurance contract liabilities [text block] Disclosure of amount, timing and uncertainty of cash flows of life insurance contract [text block] Disclosure of components of profit related to movement in life insurance [text block]  Disclosure of components of profit related to movement in life insurance [text block]  Disclosure of information in relation to guaranteed or assured returns of funds invested [text block]  Retained earnings wholly attributable to shareholders Retained earnings where allocation between participating policyholders and shareholders has yet to be determined Disclosure of regulatory capital information [text block] Disclosure of life insurer's activities relating to managed funds and trust activities [text block] Disclosure of actuarial information [text block] Disclosure of process used to determine which assets back life insurance liabilities or life investment contract liabilities [text block]	text block			AASB 1038.14.1.4 (b) AASB 1038.14.1.4 (c) AASB 1038.14.1.6 AASB 1038.15.1.1, AASB 1038.15.1.3 AASB 1038.17.2, AASB 1038.8.2, AASB 1038.17.2, AASB 1038.8.2, AASB 1038.17.3, AASB 1038.17.3.1 AASB 1038.17.4, AASB 1038.17.4.1 AASB 1038.17.5 (a) AASB 1038.17.5 (b) AASB 1038.17.9 AASB 1038.17.9 AASB 1038.17.9
Disclosure of life insurance expense [text block] Disclosure of basis for apportionment of operation expense of life insurance entity [text block] Disclosure of components of net life insurance contract liabilities [text block] Disclosure of amount, timing and uncertainty of cash flows of life insurance contract [text block] Disclosure of components of profit related to movement in life insurance [text block] Disclosure of restrictions on assets [text block] Disclosure of information in relation to guaranteed or assured returns of funds invested [text block] Retained earnings wholly attributable to shareholders Retained earnings where allocation between participating policyholders and shareholders has yet to be determined Disclosure of regulatory capital information [text block] Disclosure of life insurar's activities relating to managed funds and trust activities [text block] Disclosure of actuarial information [text block] Disclosure of process used to determine which assets back life insurance liabilities or life investment contract liabilities [text block] Disclosure of reconciliation of reported results with Life Insurance Act results [text block] Disclosure of investment-linked and non-investment linked business [text block]	text block X duration, credit X duration, credit text block			AASB 1038.14.1.4 (b) AASB 1038.14.1.6 AASB 1038.14.1.6 AASB 1038.15.1.1, AASB 1038.15.1.3 AASB 1038.17.1, AASB 1038.17.2, AASB 1038.8.2, AASB 1038.8.7.3, AASB 1038.17.3, AASB 1038.17.3.1 AASB 1038.17.3, AASB 1038.17.4.1 AASB 1038.17.5 (a) AASB 1038.17.5 (b) AASB 1038.17.8 AASB 1038.17.8 AASB 1038.17.12 AASB 1038.17.11 AASB 1038.17.12.1 AASB 1038.17.12.1 AASB 1038.17.12.1 AASB 1038.17.12.1
Disclosure of life insurance expense [text block] Disclosure of basis for apportionment of operation expense of life insurance entity [text block] Disclosure of components of net life insurance contract liabilities [text block] Disclosure of amount, timing and uncertainty of cash flows of life insurance contract [text block] Disclosure of components of profit related to movement in life insurance [text block] Disclosure of restrictions on assets [text block] Disclosure of information in relation to guaranteed or assured returns of funds invested [text block] Retained earnings wholly attributable to shareholders Retained earnings wholly attributable to shareholders Retained earnings wholly attributable to shareholders Disclosure of regulatory capital information [text block] Disclosure of ilife insurer's activities relating to managed funds and trust activities [text block] Disclosure of actuarial information [text block] Disclosure of actuarial information [text block] Disclosure of process used to determine which assets back life insurance liabilities or life investment contract liabilities [text block]	text block X duration, credit text block			AASB 1038.14.1.4 (b) AASB 1038.14.1.6 AASB 1038.14.1.6 AASB 1038.15.1.1, AASB 1038.15.1.3 AASB 1038.15.1.1, AASB 1038.17.2, AASB 1038.8.2, AASB 1038.8.3 AASB 1038.17.3, AASB 1038.17.3.1 AASB 1038.17.4.1 AASB 1038.17.5 (b) AASB 1038.17.5 (b) AASB 1038.17.8 AASB 1038.17.9 AASB 1038.17.1 AASB 1038.17.1 AASB 1038.17.1 AASB 1038.17.1 AASB 1038.17.1 AASB 1038.17.1 AASB 1038.18.2 AASB 1038.18.2 AASB 1038.18.2 AASB 1038.18.1
Disclosure of life insurance expense [text block] Disclosure of basis for apportionment of operation expense of life insurance entity [text block] Disclosure of components of net life insurance contract liabilities [text block] Disclosure of amount, timing and uncertainty of cash flows of life insurance contract [text block] Disclosure of amount, timing and uncertainty of cash flows of life insurance [text block] Disclosure of restrictions on assets [text block] Disclosure of information in relation to guaranteed or assured returns of funds invested [text block] Retained earnings wholly attributable to shareholders Retained earnings where allocation between participating policyholders and shareholders has yet to be determined Disclosure of regulatory capital information [text block] Disclosure of life insurer's activities relating to managed funds and trust activities [text block] Disclosure of actuarial information [text block] Disclosure of process used to determine which assets back life insurance liabilities or life investment contract liabilities [text block] Disclosure of reconciliation of reported results with Life Insurance Act results [text block] Disclosure of investment-linked and non-investment linked business [text block] Disclosure of disaggregated information of statutory funds and shareholder fund [text block]	text block txt block txt block txt duration, credit txt block text block			AASB 1038.14.1.4 (b) AASB 1038.14.1.4 (c) AASB 1038.14.1.6 AASB 1038.15.1.3 AASB 1038.15.1.3 AASB 1038.17.1, AASB 1038.15.1.3 AASB 1038.17.4, AASB 1038.17.2, AASB 1038.8.2, AASB 1038.17.3, AASB 1038.17.4.1 AASB 1038.17.4, AASB 1038.17.4.1 AASB 1038.17.5 (a) AASB 1038.17.5 (b) AASB 1038.17.5 (b) AASB 1038.17.10 AASB 1038.17.10 AASB 1038.17.11 AASB 1038.17.12.1 AASB 1038.17.12.1 AASB 1038.17.12.1 AASB 1038.18.2.1, AASB 1038.18.2 AASB 1038.18.2.1, AASB 1038.18.2
Disclosure of life insurance expense [text block] Disclosure of basis for apportionment of operation expense of life insurance entity [text block] Disclosure of components of net life insurance contract liabilities [text block] Disclosure of amount, timing and uncertainty of cash flows of life insurance contract [text block] Disclosure of components of profit related to movement in life insurance [text block] Disclosure of restrictions on assets [text block] Disclosure of information in relation to guaranteed or assured returns of funds invested [text block] Retained earnings wholly attributable to shareholders Retained earnings where allocation between participating policyholders and shareholders has yet to be determined Disclosure of regulatory capital information [text block] Disclosure of life insurer's activities relating to managed funds and trust activities [text block] Disclosure of process used to determine which assets back life insurance liabilities or life investment contract liabilities [text block] Disclosure of reconciliation of reported results with Life Insurance Act results [text block] Disclosure of investment-linked and non-investment linked business [text block] Disclosure of insurance policy liabilities [text block] Disclosure of insurance policy liabilities [text block]  Disclosure of insurance policy liabilities [text block]  Disclosure of insurance contracts [abstract]	text block			AASB 1038.14.1.4 (b) AASB 1038.14.1.6 AASB 1038.14.1.6 AASB 1038.15.1.1, AASB 1038.15.1.3 AASB 1038.17.1, AASB 1038.17.2, AASB 1038.8.2, AASB 1038.17.2, AASB 1038.8.2, AASB 1038.17.3.1 AASB 1038.17.3, AASB 1038.17.4.1 AASB 1038.17.5 (b) AASB 1038.17.5 (b) AASB 1038.17.9 AASB 1038.17.10 AASB 1038.17.11 AASB 1038.17.11 AASB 1038.17.11 AASB 1038.17.12.1 AASB 1038.18.2.1, AASB 1038.18.2 AASB 1038.18.2.1, AASB 1038.18.2 AASB 1038.18.1.1, AASB 1038.17.2, AASB 1038.18.17.4
Disclosure of life insurance expense [text block] Disclosure of basis for apportionment of operation expense of life insurance entity [text block] Disclosure of components of net life insurance contract liabilities [text block] Disclosure of amount, timing and uncertainty of cash flows of life insurance contract [text block] Disclosure of components of profit related to movement in life insurance [text block] Disclosure of restrictions on assets [text block] Disclosure of information in relation to guaranteed or assured returns of funds invested [text block] Retained earnings wholly attributable to shareholders Retained earnings where allocation between participating policyholders and shareholders has yet to be determined Disclosure of regulatory capital information [text block] Disclosure of life insurer's activities relating to managed funds and trust activities [text block] Disclosure of process used to determine which assets back life insurance liabilities or life investment contract liabilities [text block] Disclosure of process used to determine which assets back life insurance liabilities or life investment contract liabilities [text block] Disclosure of reconciliation of reported results with Life Insurance Act results [text block] Disclosure of investment-linked and non-investment linked business [text block] Disclosure of investment-linked and non-investment linked business [text block] Disclosure of investment-linked and non-investment linked business [text block] Disclosure of investment-linked and non-investment linked business [text block] Disclosure of investment-linked and non-investment linked business [text block] Disclosure of investment-linked and non-investment linked business [text block] Disclosure of investment-linked and non-investment linked business [text block] Disclosure of investment-linked and non-investment linked business [text block] Disclosure of investment-linked and non-investment linked business [text block] Disclosure of investment-linked and non-investment linked business	text block X duration, credit text block			AASB 1038.14.1.4 (b) AASB 1038.14.1.6 AASB 1038.14.1.6 AASB 1038.14.1.6 AASB 1038.15.1.1, AASB 1038.15.1.3 AASB 1038.15.1.1, AASB 1038.17.2, AASB 1038.8.2, AASB 1038.8.7.2, AASB 1038.8.7.4, AASB 1038.17.3.1 AASB 1038.17.5 (a) AASB 1038.17.5 (b) AASB 1038.17.5 (b) AASB 1038.17.9 AASB 1038.17.9 AASB 1038.17.1 AASB 1038.17.11 AASB 1038.17.11 AASB 1038.18.11 AASB 1038.17.1, AASB 1038.17.2, AASB 1038.8.2, AASB 1038.8.3.
Disclosure of life insurance expense [text block] Disclosure of basis for apportionment of operation expense of life insurance entity [text block] Disclosure of components of net life insurance contract liabilities [text block] Disclosure of amount, timing and uncertainty of cash flows of life insurance contract [text block] Disclosure of components of profit related to movement in life insurance [text block] Disclosure of restrictions on assets [text block] Disclosure of information in relation to guaranteed or assured returns of funds invested [text block] Retained earnings wholly attributable to shareholders Retained earnings where allocation between participating policyholders and shareholders has yet to be determined Disclosure of regulatory capital information [text block] Disclosure of life insurer's activities relating to managed funds and trust activities [text block] Disclosure of process used to determine which assets back life insurance liabilities or life investment contract liabilities [text block] Disclosure of reconciliation of reported results with Life Insurance Act results [text block] Disclosure of investment-linked and non-investment linked business [text block] Disclosure of insurance policy liabilities [text block] Disclosure of insurance policy liabilities [text block]  Disclosure of insurance policy liabilities [text block]  Disclosure of insurance contracts [abstract]	text block			AASB 1038.14.1.4 (b) AASB 1038.14.1.6 AASB 1038.14.1.6 AASB 1038.15.1.1, AASB 1038.15.1.3 AASB 1038.17.1, AASB 1038.17.2, AASB 1038.8.2, AASB 1038.17.3.1 AASB 1038.17.3, AASB 1038.17.3.1 AASB 1038.17.5 (a) AASB 1038.17.5 (b) AASB 1038.17.5 (b) AASB 1038.17.9 AASB 1038.17.1 AASB 1038.17.1 AASB 1038.17.1 AASB 1038.17.1 AASB 1038.17.11 AASB 1038.17.11 AASB 1038.17.11 AASB 1038.18.2.1, AASB 1038.18.2 AASB 1038.18.1 AASB 1038.18.1 AASB 1038.18.1.1 AASB 1038.18.1 AASB 1038.18.1 AASB 1038.17.1 AASB 1038.17.1 AASB 1038.17.1 AASB 1038.18.1
Disclosure of life insurance expense [text block] Disclosure of basis for apportionment of operation expense of life insurance entity [text block] Disclosure of components of net life insurance contract liabilities [text block] Disclosure of amount, timing and uncertainty of cash flows of life insurance contract [text block] Disclosure of components of profit related to movement in life insurance [text block] Disclosure of restrictions on assets [text block] Disclosure of information in relation to guaranteed or assured returns of funds invested [text block] Retained earnings wholly attributable to shareholders Retained earnings where allocation between participating policyholders and shareholders has yet to be determined Disclosure of regulatory capital information [text block] Disclosure of regulatory capital information [text block] Disclosure of actuarial information [text block] Disclosure of process used to determine which assets back life insurance liabilities or life investment contract liabilities [text block] Disclosure of process used to determine which assets back life insurance liabilities or life investment contract liabilities [text block] Disclosure of reconciliation of reported results with Life Insurance Act results [text block] Disclosure of investment-linked and non-investment linked business [text block] Disclosure of investment-linked and non-investment linked business [text block] Disclosure of insurance policy liabilities [text block] Disclosure of insurance policy liabilities [text block] Disclosure of fiscuring policies for insurance contract and related assets, liabilities, income and expenses [text block] Disclosure of process used to determine which assets back insurance liabilities [text block] Disclosure of fiscuring policies for insurance contract and related assets, liabilities, income and expenses [text block] Disclosure of fiscuring policies for insurance contract and related assets, liabilities, income and expenses [text block] Disclosure of fiscuring policies for insurance c	text block X duration, credit text block			AASB 1038.14.1.4 (b) AASB 1038.14.1.6 AASB 1038.14.1.6 AASB 1038.14.1.6 AASB 1038.15.1.1, AASB 1038.15.1.3 AASB 1038.17.1, AASB 1038.17.2, AASB 1038.8.2, AASB 1038.8.3 AASB 1038.17.3, AASB 1038.17.4.1 AASB 1038.17.5 (b) AASB 1038.17.5 (c) AASB 1038.17.8 AASB 1038.17.9 AASB 1038.17.1 AASB 1038.17.11 AASB 1038.17.11 AASB 1038.17.11 AASB 1038.18.2 AASB 1038.18.2 AASB 1038.8.2 AASB 1038.8.3 AASB 1038.17.1, AASB 1038.17.2, AASB 1038.8.2, AASB 1038.8.3 AASB 1038.17.1, AASB 1038.17.2, AASB 1038.8.2, AASB 1038.8.3
Disclosure of life insurance expense [text block] Disclosure of basis for apportionment of operation expense of life insurance entity [text block] Disclosure of components of net life insurance contract liabilities [text block] Disclosure of amount, timing and uncertainty of cash flows of life insurance contract [text block] Disclosure of components of profit related to movement in life insurance [text block] Disclosure of restrictions on assets [text block] Disclosure of information in relation to guaranteed or assured returns of funds invested [text block] Retained earnings wholly attributable to shareholders Retained earnings wholly attributable to shareholders Retained earnings wholly attributable to shareholders Disclosure of iregulatory capital information [text block] Disclosure of life insurer's activities relating to managed funds and trust activities [text block] Disclosure of actuarial information [text block] Disclosure of process used to determine which assets back life insurance liabilities or life investment contract liabilities [text block] Disclosure of reconciliation of reported results with Life Insurance Act results [text block] Disclosure of investment-linked and non-investment linked business [text block] Disclosure of investment-linked and non-investment linked business [text block] Disclosure of insurance policy liabilities [text block] Disclosure of insurance policy liabilities [text block] Disclosure of insurance policy liabilities [text block] Disclosure of accounting policies for insurance contract and related assets, liabilities, income and expenses [text block] Disclosure of process used to determine which assets back insurance liabilities [text block] Disclosure of frisk management policies and procedures in relation to insurance contract [text block]	text block X duration, credit text block			AASB 1038.14.1.4 (b) AASB 1038.14.1.4 (c) AASB 1038.14.1.6 AASB 1038.14.1.6 AASB 1038.15.1.1, AASB 1038.17.2, AASB 1038.8.2, AASB 1038.8.3 AASB 1038.17.3, AASB 1038.17.4.1 AASB 1038.17.4, AASB 1038.17.4.1 AASB 1038.17.5 (a) AASB 1038.17.5 (a) AASB 1038.17.5 (b) AASB 1038.17.10 AASB 1038.17.11 AASB 1038.17.11 AASB 1038.17.11 AASB 1038.17.12.1 AASB 1038.17.12.1 AASB 1038.17.12.1 AASB 1038.17.13 AASB 1038.17.14 AASB 1038.17.14 AASB 1038.17.17.1 (a) AASB 1038.17.1 (a) AASB 1038.17.3 (a) AASB 1038.17.4 (a) AASB 1038.17.3 (a) AASB 1038.17.3 (a) AASB 1038.17.3 (a) AASB 1038.17.3 (a) AASB 1038.17.4 (a) AASB 1038.17.4 (a)
Disclosure of life insurance expense [text block] Disclosure of basis for apportionment of operation expense of life insurance entity [text block] Disclosure of components of net life insurance contract liabilities [text block] Disclosure of amount, timing and uncertainty of cash flows of life insurance contract [text block] Disclosure of components of profit related to movement in life insurance [text block] Disclosure of restrictions on assets [text block] Disclosure of information in relation to guaranteed or assured returns of funds invested [text block] Retained earnings wholly attributable to shareholders Retained earnings where allocation between participating policyholders and shareholders has yet to be determined Disclosure of regulatory capital information [text block] Disclosure of life insurar's activities relating to managed funds and trust activities [text block] Disclosure of life insurar's activities relating to managed funds and trust activities [text block] Disclosure of process used to determine which assets back life insurance liabilities or life investment contract liabilities [text block] Disclosure of reconciliation of reported results with Life Insurance Act results [text block] Disclosure of investment-linked and non-investment linked business [text block] Disclosure of insurance policy liabilities [text block] Disclosure of insurance policy liabilities [text block] Disclosure of insurance contracts [abstract] Disclosure of accounting policies for insurance contracts and related assets, liabilities, income and expenses [text block] Disclosure of process used to determine which assets back insurance liabilities [text block] Disclosure of firsk management policies and procedures in relation to insurance contract [text block] Disclosure of risk management policies and procedures in relation to insurance contract [text block] Disclosure of freconciliation of changes in deferred acquisition costs [text block]	text block X duration, credit X duration, credit X duration, credit text block			AASB 1038.14.1.4 (b) AASB 1038.14.1.6 (c) AASB 1038.14.1.6 (c) AASB 1038.14.1.6 (c) AASB 1038.17.1, AASB 1038.17.2, AASB 1038.17.2, AASB 1038.17.2, AASB 1038.8.2, AASB 1038.17.2, AASB 1038.17.3, AASB 1038.17.3.1 AASB 1038.17.3, AASB 1038.17.4.1 AASB 1038.17.5 (c) AASB 1038.17.5 (d) AASB 1038.17.9 AASB 1038.17.10 AASB 1038.17.11 AASB 1038.17.11 AASB 1038.17.11 AASB 1038.17.12.1 AASB 1038.17.12.1 AASB 1038.17.12.1 AASB 1038.17.13 AASB 1038.17.13 AASB 1038.17.14 AASB 1038.17.15 AASB 1038.17 AAS
Disclosure of life insurance expense [text block] Disclosure of basis for apportionment of operation expense of life insurance entity [text block] Disclosure of components of net life insurance contract liabilities [text block] Disclosure of amount, timing and uncertainty of cash flows of life insurance contract [text block] Disclosure of amount, timing and uncertainty of cash flows of life insurance [text block] Disclosure of components of profit related to movement in life insurance [text block] Disclosure of restrictions on assets [text block] Disclosure of information in relation to guaranteed or assured returns of funds invested [text block] Retained earnings wholly attributable to shareholders Retained earnings where allocation between participating policyholders and shareholders has yet to be determined Disclosure of regulatory capital information [text block] Disclosure of life insurer's activities relating to managed funds and trust activities [text block] Disclosure of process used to determine which assets back life insurance liabilities or life investment contract liabilities [text block] Disclosure of process used to determine which assets back life insurance liabilities or life investment contract liabilities [text block] Disclosure of investment-linked and non-investment linked business [text block] Disclosure of insurance policy liabilities [text block] Disclosure of insurance policy liabilities [text block] Disclosure of insurance policy liabilities [text block] Disclosure of accounting policies for insurance contracts Seneral insurance contracts [abstract] Disclosure of risk management policies and procedures in relation to insurance contract [text block] Disclosure of risk management policies and procedures in relation to insurance contract [text block] Disclosure of reconciliation of changes in deferred acquisition costs [text block] Disclosure of reconciliation of changes in deferred acquisition costs [text block]	text block X duration, credit X duration, credit text block			AASB 1038.14.1.4 (b) AASB 1038.14.1.4 (c) AASB 1038.14.1.6 AASB 1038.14.1.6 AASB 1038.15.1.1, AASB 1038.15.1.3 AASB 1038.15.1.1, AASB 1038.17.2, AASB 1038.8.2, AASB 1038.8.3 AASB 1038.17.3, AASB 1038.17.4.1 AASB 1038.17.5 (a) AASB 1038.17.5 (b) AASB 1038.17.5 (b) AASB 1038.17.9 AASB 1038.17.9 AASB 1038.17.10 AASB 1038.17.11 AASB 1038.17.11 AASB 1038.17.11 AASB 1038.18.1 AASB 1038.17.12.1 AASB 1038.18.1 AASB 1038.18.1 AASB 1038.17.12.1 AASB 1038.18.1 AASB 1038.17.1.4 AASB 1038.18.1 AASB 1038.17.1.4 AASB 1038.17.1 1 AASB 1038.17.1 AASB 1038.17 AASB
Disclosure of life insurance expense [text block] Disclosure of basis for apportionment of operation expense of life insurance entity [text block] Disclosure of components of net life insurance contract liabilities [text block] Disclosure of amount, timing and uncertainty of cash flows of life insurance contract [text block] Disclosure of amount, timing and uncertainty of cash flows of life insurance [text block] Disclosure of components of profit related to movement in life insurance [text block] Disclosure of restrictions on assets [text block] Disclosure of information in relation to guaranteed or assured returns of funds invested [text block] Retained earnings wholly attributable to shareholders Retained earnings wholly attributable to shareholders Retained earnings wholly attributable to shareholders Retained earnings where allocation between participating policyholders and shareholders has yet to be determined Disclosure of iregulatory capital information [text block] Disclosure of life insurer's activities relating to managed funds and trust activities [text block] Disclosure of process used to determine which assets back life insurance liabilities or life investment contract liabilities [text block] Disclosure of process used to determine which assets back life insurance liabilities or life investment contract liabilities [text block] Disclosure of investment-linked and non-investment linked business [text block] Disclosure of investment-linked and non-investment linked business [text block] Disclosure of insurance policy liabilities [text block] Disclosure of insurance policy liabilities [text block] Disclosure of insurance policy liabilities [text block] Disclosure of accounting policies for insurance contract and related assets, liabilities, income and expenses [text block] Disclosure of process used to determine which assets back insurance liabilities [text block] Disclosure of risk management policies and procedures in relation to insurance contract [text block] Disclosure of risk management polici	text block X duration, credit text block			AASB 1038.14.1.4 (b) AASB 1038.14.1.4 (c) AASB 1038.14.1.6 AASB 1038.14.1.6 AASB 1038.15.1.1, AASB 1038.17.2, AASB 1038.8.2, AASB 1038.8.3 AASB 1038.17.1, AASB 1038.17.2.1 AASB 1038.17.3, AASB 1038.17.4.1 AASB 1038.17.5 (a) AASB 1038.17.5 (a) AASB 1038.17.5 (b) AASB 1038.17.10 AASB 1038.17.11 AASB 1038.17.11 AASB 1038.17.11 AASB 1038.17.11 AASB 1038.17.11 AASB 1038.17.12.1 AASB 1038.17.12.1 AASB 1038.17.13 AASB 1038.17.13 AASB 1038.17.14 AASB 1038.17.14 AASB 1038.17.15 AASB 1038.17.15 AASB 1038.17.15 AASB 1038.17.15 AASB 1038.17.16 AASB 1038.17.76 AASB 1038.17.76 AASB 1038.17.76 AASB 1038.17.76 AASB 1038.17.76 AASB 1038.17.76
Disclosure of life insurance expense [text block] Disclosure of basis for apportionment of operation expense of life insurance entity [text block] Disclosure of components of net life insurance contract liabilities [text block] Disclosure of amount, timing and uncertainty of cash flows of life insurance contract [text block] Disclosure of components of profit related to movement in life insurance [text block] Disclosure of restrictions on assets [text block] Disclosure of information in relation to guaranteed or assured returns of funds invested [text block] Retained earnings wholly attributable to shareholders Retained earnings wholly attributable to shareholders Retained earnings whore allocation between participating policyholders and shareholders has yet to be determined Disclosure of life insurer's activities relating to managed funds and trust activities [text block] Disclosure of life insurer's activities relating to managed funds and trust activities [text block] Disclosure of process used to determine which assets back life insurance liabilities or life investment contract liabilities [text block] Disclosure of reconciliation of reported results with Life Insurance Act results [text block] Disclosure of investment-linked and non-investment linked business [text block] Disclosure of insurance policy liabilities [text block] Disclosure of insurance policy liabilities [text block] Disclosure of insurance policy liabilities [text block] Disclosure of accounting policies for insurance contracts Seneral insurance contracts [abstract] Disclosure of risk management policies and procedures in relation to insurance contract [text block] Disclosure of risk management policies and procedures in relation to insurance contract [text block] Disclosure of reconciliation of changes in deferred acquisition costs [text block] Disclosure of reconciliation of changes in deferred acquisition costs [text block] Disclosure of outstanding claims liability and risk margin [text block]	text block X duration, credit X duration, credit text block			AASB 1038.14.1.4 (b) AASB 1038.14.1.4 (c) AASB 1038.14.1.6 AASB 1038.15.1.1, AASB 1038.15.1.3 AASB 1038.17.1, AASB 1038.17.2, AASB 1038.8.2, AASB 1038.8.7.3, AASB 1038.17.3.1 AASB 1038.17.3, AASB 1038.17.4.1 AASB 1038.17.5 (a) AASB 1038.17.5 (b) AASB 1038.17.5 (b) AASB 1038.17.9 AASB 1038.17.1 AASB 1038.1
Disclosure of life insurance expense [text block] Disclosure of basis for apportionment of operation expense of life insurance entity [text block] Disclosure of components of net life insurance contract liabilities [text block] Disclosure of amount, timing and uncertainty of cash flows of life insurance contract [text block] Disclosure of amount, timing and uncertainty of cash flows of life insurance [text block] Disclosure of components of profit related to movement in life insurance [text block] Disclosure of restrictions on assets [text block] Disclosure of information in relation to guaranteed or assured returns of funds invested [text block] Retained earnings wholly attributable to shareholders Retained earnings where allocation between participating policyholders and shareholders has yet to be determined Disclosure of regulatory capital information [text block] Disclosure of life insurer's activities relating to managed funds and trust activities [text block] Disclosure of process used to determine which assets back life insurance liabilities or life investment contract liabilities [text block] Disclosure of process used to determine which assets back life insurance liabilities or life investment contract liabilities [text block] Disclosure of investment-linked and non-investment linked business [text block] Disclosure of investment-linked and non-investment linked business [text block] Disclosure of insurance policy liabilities [text block] Disclosure of faceomaling policies for insurance contracts Beneral insurance contracts [abstract] Disclosure of process used to determine which assets back insurance liabilities [text block] Disclosure of reconciliation of changes in deferred acquisition costs [text block] Disclosure of outstanding claims liability and risk margin [text block] Disclosure of outstanding claims liability and risk margin [	text block X duration, credit text block			AASB 1038.14.1.4 (b) AASB 1038.14.1.4 (c) AASB 1038.14.1.6 AASB 1038.14.1.6 AASB 1038.15.1.1, AASB 1038.15.1.3 AASB 1038.15.1.1, AASB 1038.17.2, AASB 1038.8.2, AASB 1038.8.3 AASB 1038.17.3, AASB 1038.17.4.1 AASB 1038.17.5 (a) AASB 1038.17.5 (b) AASB 1038.17.5 (b) AASB 1038.17.9 AASB 1038.17.10 AASB 1038.17.11 AASB 10
Disclosure of life insurance expense [text block] Disclosure of basis for apportionment of operation expense of life insurance entity [text block] Disclosure of components of net life insurance contract liabilities [text block] Disclosure of amount, timing and uncertainty of cash flows of life insurance contract [text block] Disclosure of components of profit related to movement in life insurance [text block] Disclosure of restrictions on assets [text block] Disclosure of information in relation to guaranteed or assured returns of funds invested [text block] Retained earnings wholly attributable to shareholders Disclosure of iregulatory capital information [text block] Disclosure of life insurer's activities relating to managed funds and trust activities [text block] Disclosure of life insurer's activities relating to managed funds and trust activities [text block] Disclosure of process used to determine which assets back life insurance liabilities or life investment contract liabilities [text block] Disclosure of process used to determine which assets back life insurance liabilities or life investment contract liabilities [text block] Disclosure of investment-linked and non-investment linked business [text block] Disclosure of investment-linked and non-investment linked business [text block] Disclosure of insurance policy liabilities [text block] Disclosure of insurance policy liabilities [text block] Disclosure of insurance policy liabilities [text block] Disclosure of accounting policies for insurance contracts General insurance contracts [abstract] Disclosure of process used to determine which assets back insurance liabilities, income and expenses [text block] Disclosure of risk management policies and procedures in relation to insurance contract [text block] Disclosure of risk management policies and procedures in relation to insurance contract [t	text block X duration, credit text block			AASB 1038.14.1.4 (b) AASB 1038.14.1.4 (c) AASB 1038.14.1.6 AASB 1038.14.1.6 AASB 1038.15.1.1, AASB 1038.17.2, AASB 1038.8.2, AASB 1038.8.3 AASB 1038.17.3, AASB 1038.17.4.1 AASB 1038.17.4, AASB 1038.17.4.1 AASB 1038.17.4 (AASB 1038.17.4.1 AASB 1038.17.5 (a) AASB 1038.17.6 (a) AASB 1038.17.10 AASB 1038.17.10 AASB 1038.17.11 AASB 1038.17.11 AASB 1038.17.11 AASB 1038.17.12, AASB 1038.17.2, AASB 1038.17.2, AASB 1038.17.2, AASB 1038.17.10 AASB 1038.17.10 AASB 1038.17.10 AASB 1038.17.10, AASB 1038.17.2, AASB 1038.17.2, AASB 1038.17.2, AASB 1038.17.2, AASB 1038.17.2, AASB 1038.17.3, AASB 1023.17.3, AASB 1023.17.3, AASB 1023.17.6.1 (c) AASB 1023.17.4 (b), AASB 1023.17.6.1 (d), AASB 1023.17.7.5 AASB 1023.17.6.1 (e) GPS 110, Common practice AASB 1023.17.6.1 (c)
Disclosure of life insurance expense (text block) Disclosure of basis for apportionment of operation expense of life insurance entity (text block) Disclosure of components of net life insurance contract liabilities (text block) Disclosure of amount, timing and uncertainty of cash flows of life insurance contract (text block) Disclosure of components of profit related to movement in life insurance (text block) Disclosure of restrictions on assets (text block) Disclosure of information in relation to guaranteed or assured returns of funds invested (text block) Retained earnings wholly attributable to shareholders Retained earnings whore allocation between participating policyholders and shareholders has yet to be determined Disclosure of regulatory capital information (text block) Disclosure of ilfe insurer's activities relating to managed funds and trust activities (text block) Disclosure of actuarial information (text block) Disclosure of process used to determine which assets back life insurance liabilities or life investment contract liabilities (text block) Disclosure of process used to determine which assets back life insurance Part (text block) Disclosure of investment-linked and non-investment linked business (text block) Disclosure of insurance policy liabilities (text block) Disclosure of insurance policy liabilities (text block) Disclosure of insurance contracts (abstract) Disclosure of accounting policies for insurance contract and related assets, liabilities, income and expenses (text block) Disclosure of process used to determine which assets back insurance liabilities (text block) Disclosure of reconciliation of changes in deferred acquisition costs (text block) Disclosure of reconciliation of changes in deferred acquisition costs (text block) Disclosure of reconciliation of changes in deferred acquisition costs (text block) Disclosure of onestanding claims liability and risk margin (text block) Disclosure of onestand procedure (text block) Disclosure of one-insurance contracts (text block) Disclos	text block X duration, credit text block			AASB 1038.14.1.4 (b) AASB 1038.14.1.4 (c) AASB 1038.14.1.6 AASB 1038.14.1.6 AASB 1038.14.1.6 AASB 1038.1.4.1.6 AASB 1038.1.7.1, AASB 1038.17.2, AASB 1038.8.2, AASB 1038.8.3 AASB 1038.1.7.3, AASB 1038.1.7.4.1 AASB 1038.1.7.5 (a) AASB 1038.1.7.5 (b) AASB 1038.1.7.5 (b) AASB 1038.1.7.9 AASB 1038.1.7.9 AASB 1038.1.7.1 AASB 1038.1.7.4 AASB 1038.1.7.5 AASB 1038.1.7.7.5 AASB 1038.1.7.7.5 AASB 1038.1.7.7.5 AASB 1038.1.7.7.5 AASB 1038.1.7.7.5 AASB 1038.1.7.7.5 AASB 1038.1.7.5 AASB 1038.1.7.5 AASB 1038.1.7.5
Disclosure of life insurance expense (text block) Disclosure of basis for apportionment of operation expense of life insurance entity [text block] Disclosure of components of net life insurance contract liabilities (text block] Disclosure of amount, timing and uncertainty of cash flows of life insurance contract [text block] Disclosure of components of profit related to movement in life insurance [text block] Disclosure of restrictions on assets [text block] Disclosure of information in relation to guaranteed or assured returns of funds invested [text block] Retained earnings wholly attributable to shareholders Retained earnings wholly attributable to shareholders Retained earnings wholly attributable to shareholders Retained earnings where allocation between participating policyholders and shareholders has yet to be determined Disclosure of regulatory capital information [text block] Disclosure of life insurer's activities relating to managed funds and trust activities [text block] Disclosure of process used to determine which assets back life insurance liabilities or life investment contract liabilities [text block] Disclosure of process used to determine which assets back life insurance Rot results [text block] Disclosure of investment-linked and non-investment linked business [text block] Disclosure of reconciliation of reported results with Life Insurance Act results [text block] Disclosure of insurance policy liabilities [text block] Disclosure of insurance policy liabilities [text block] Disclosure of insurance policy liabilities [text block] Disclosure of reconciliation of reaprese contracts General insurance contracts [abstract] Disclosure of process used to determine which assets back insurance liabilities [text block] Disclosure of risk management policies for insurance contract and related assets, liabilities [text block] Disclosure of reconciliation of changes in deferred acquisition costs [text block] Disclosure of reconciliation of changes in deferred acquisition costs [text block] Disclosure of	text block X duration, credit text block			AASB 1038.14.1.4 (b) AASB 1038.14.1.4 (c) AASB 1038.14.1.6 AASB 1038.14.1.6 AASB 1038.14.1.6 AASB 1038.17.1, AASB 1038.17.2, AASB 1038.8.2, AASB 1038.8.7.3.1 AASB 1038.17.3, AASB 1038.17.3.1 AASB 1038.17.5 (a) AASB 1038.17.5 (b) AASB 1038.17.5 (c) AASB 1038.17.8 AASB 1038.17.1 AASB 1038.17.2 AASB 1038.17.3 AASB 1038.17.3 AASB 1038.17.5
Disclosure of life insurance expense (text block) Disclosure of basis for apportionment of operation expense of life insurance entity [text block] Disclosure of components of net life insurance contract liabilities [text block] Disclosure of amount, timing and uncertainty of cash flows of life insurance contract [text block] Disclosure of components of profit related to movement in life insurance [text block] Disclosure of restrictions on assets [text block] Disclosure of information in relation to guaranteed or assured returns of funds invested [text block] Retained earnings wholly attributable to shareholders Retained earnings wholly attributable to shareholders Retained earnings where allocation between participating policyholders and shareholders has yet to be determined Disclosure of regulatory capital information [text block] Disclosure of insurar's activities relating to managed funds and trust activities [text block] Disclosure of insurarial information [text block] Disclosure of actuarial information [text block] Disclosure of process used to determine which assets back life insurance liabilities or life investment contract liabilities [text block] Disclosure of reconciliation of reported results with Life Insurance Act results [text block] Disclosure of investment-linked and non-investment linked business [text block] Disclosure of insurance policy liabilities [text block] Disclosure of insurance policy liabilities [text block] Disclosure of surance policy liabilities [text block] Disclosure of process used to determine which assets back insurance liabilities [text block] Disclosure of process used to determine which assets back insurance liabilities [text block] Disclosure of risk management policies for insurance contract and related assets, liabilities [text block] Disclosure of reconciliation of changes in deferred acquisition costs [text block] Disclosure of reconciliation of changes in deferred acquisition costs [text block] Disclosure of one-insurance contracts [text block] Disclosure of one-in	text block X duration, credit text block	Effective 2023-01-01 IFRS 17 - Disclosure Disclosure, Expiry date 2023-01-		AASB 1038.14.1.4 (b) AASB 1038.14.1.4 (c) AASB 1038.14.1.6 AASB 1038.14.1.6 AASB 1038.14.1.6 AASB 1038.17.1, AASB 1038.17.2, AASB 1038.8.2, AASB 1038.8.7.3.1 AASB 1038.17.3, AASB 1038.17.3.1 AASB 1038.17.5 (a) AASB 1038.17.5 (b) AASB 1038.17.5 (c) AASB 1038.17.8 AASB 1038.17.1 AASB 1038.17.2 AASB 1038.17.3 AASB 1038.17.3 AASB 1038.17.5
Disclosure of life insurance expense (text block) Disclosure of basis for apportionment of operation expense of life insurance entity [text block] Disclosure of components of net life insurance contract liabilities (text block] Disclosure of amount, timing and uncertainty of cash flows of life insurance contract [text block] Disclosure of components of profit related to movement in life insurance [text block] Disclosure of restrictions on assets [text block] Disclosure of restrictions on assets [text block] Disclosure of information in relation to guaranteed or assured returns of funds invested [text block] Retained earnings wholly attributable to shareholders Disclosure of regulatory capital information [text block] Disclosure of actuarial information [text block] Disclosure of process used to determine which assets back life insurance liabilities or life investment contract liabilities [text block] Disclosure of reconciliation of reported results with Life Insurance Act results [text block] Disclosure of reconciliation of reported results with Life Insurance Act results [text block] Disclosure of investment-linked and non-investment linked business [text block] Disclosure of insurance policy liabilities [text block] Disclosure of insurance policy liabilities [text block] Disclosure of accounting policies for insurance contracts General insurance contracts [abstract] Disclosure of accounting policies for insurance contract and related assets, liabilities, income and expenses [text block] Disclosure of process used to determine which assets back insurance liabilities [text block] Disclosure of reconciliation of changes in deferred acquisition costs [text block] Disclosure of reconciliation of changes in defe	text block	Effective 2023-01-01 IFRS 17 -		AASB 1038.14.1.4 (b) AASB 1038.14.1.4 (c) AASB 1038.14.1.6 AASB 1038.14.1.6 AASB 1038.14.1.6 AASB 1038.17.1, AASB 1038.17.2, AASB 1038.8.2, AASB 1038.8.7.3.1 AASB 1038.17.3, AASB 1038.17.3.1 AASB 1038.17.5 (a) AASB 1038.17.5 (b) AASB 1038.17.5 (c) AASB 1038.17.8 AASB 1038.17.1 AASB 1038.17.2 AASB 1038.17.3 AASB 1038.17.3 AASB 1038.17.5

International Content of the Content of the Content of Content o	Label	Туре	IFRS reference	Additional AU Reference to IFRS elements	AU Reference
Ministrate   Control (1997   1997		l		to IFRS elements	
State of the control	Insurance revenue	X duration, credit	01 IFRS 17.80 a Disclosure, Effective 2023-01-		
The control of many transports control for the former is not or control for the former is not or control for the control for t	Insurance service expenses from insurance contracts issued	(X) duration, debit	Effective 2023-01-01 IAS 1.82 ab Disclosure, Effective		
The second control of processing and in control or any second cont		V			
Metabolic delications and an extraction for the control make their controls.  White the control make the con			Effective 2023-01-01 IFRS 17.86 Disclosure		
Transfer concentration and set and control processes and control p	Net income (expenses) from reinsurance contracts held, other than finance income (expenses)	X <sub>duration, credit</sub>	Effective 2023-01-01 IFRS 17.86 Disclosure, Effective 2023-01-01 IAS 1.82 ac produces		
Southern of social sections of the section of social sections of socia			Effective 2023-01-01 IFRS 17.80 a Disclosure		
Conception of motion between the control is control to the c					
Description of invented for adjustment on any operation and control and production of the control of any operation of the cont		text	Effective 2023-01-01 IFRS 17.97 b Disclosure		
Linear Control of Control of Production of P		text	Effective 2023-01-01 IFRS 17.97 c Disclosure		
Displaced of controllation of company in the control of controllation of company in the control of controllation of company in the control of controllation of		text block	Effective 2023-01-01 IFRS 17.100 Disclosure		
Black and 200 of FFR 710 management (and the process of the proces	Disclosure of reconciliation of changes in insurance contracts by remaining coverage and incurred claims				
Disagregation of incurrence contracts panel  Project post of incurrence contracts plant or contracts the contract post of the contract	Disclosure of reconciliation of changes in insurance contracts by remaining coverage and incurred claims	table	Effective 2023-01-01 IFRS 17.100 pisclosure		
Disagnegation of insurance contracts (presented)  Consequence contracts seed presented	table				
Disaggraphin of insurance contracts (prentice)  Insurance contracts (cored (prentice))   Disaggregation of insurance contracts [axis]	axis	01 IFRS 17.131 a <sub>Disclosure</sub> , Effective 2023-01- 01 IFRS 17.132 b <sub>Disclosure</sub> , Effective 2023-01- 01 IFRS 17.107 <sub>Disclosure</sub> , Effective 2023-01-			
Filtrance contracts to early (mention)  Resource contracts for promoting coverage and increased (and promoting for	Disaggregation of insurance contracts [member]		Effective 2023-01-01 IFRS 17.98 Disclosure: Effective 2023-01-01 IFRS 17.131 a Disclosure: Effective 2023-01-01 IFRS 17.107 Disclosure: Effective 2023-01-01 IFRS 17.109 Disclosure: Effective 2023-01-01 IFRS 17.109 Disclosure: Effective 2023-01-		
Fernourance contracts held intenther)  Fernourance contracts held intenther)  Final cases contracts by immatring coverage and manner dams [seal]  Final cases contracts by immatring coverage and manner dams [seal]  Final cases contracts by immatring coverage and manner dams [seal]  Final cases contracts by immatring coverage and manner dams [seal]  Final cases contracts by immatring coverage and manner dams [seal]  Final cases contracts by immatring coverage and manner dams [seal]  Final cases contracts by immatring coverage and manner dams [seal]  Final cases contracts by immatring coverage and manner dams [seal]  Final cases contracts by immatring coverage and manner dams [seal]  Final cases contracts by immatring coverage and manner dams [seal]  Final cases contracts by comparents [seal]  Final cases contracts [seal]  Final cases contracts [seal]  Final cases contracts [seal]  Final case	Insurance contracts issued [member]	member	Effective 2023-01-01 IFRS 17.98 Disclosurer Effective 2023-01-01 IFRS 17.109 Disclosurer Effective 2023-01-01 IFRS 17.107 Disclosurer Effective 2023-01-01 IFRS 17.132 b Disclosurer Effective 2023-01-01 IFRS 17.132		
Insurance contracts by remaining coverage and insured claims (set)  Posturance contracts by remaining coverage and insured claims (set)  Not licitative or reseals for remaining coverage and some did gain (set)  Loss composed (method)  Loss composed (method)  Posturance contracts by components [set]  Posturance contracts [set]  Posturanc	Reinsurance contracts held [member]	member	Effective 2023-01-01 IFRS 17.98 Disclosure: Effective 2023-01-01 IFRS 17.107 Disclosure: Effective 2023-01-01 IFRS 17.132 b Disclosure: Effective 2023-01-01 IFRS 17.1		
Meritables or states for command genomage canding closed procedured processes.  Lose component (member)  Lose component (member)  Meritables or formed during fremitter)  Meritables of processes during fremitter)	Insurance contracts by remaining coverage and incurred claims (avic)	axis	01 IFRS 17.109 Disclosure		
International content of the maintaing coverage excluding loss component planethod (Labitities for incorporate planethod)  Iterationate contracts by components (sine)  Iterationate of present value of thater cases flows (incorporate)  Estimates of present value of thater cases (incor		member			
Insurance contracts by components (same finember)  Insurance contracts by components (nameber)  Insurance contracts by components (nameber)  Estimates of present value of future cash conflows (member)  Estimates of present value of future cash conflows (member)  Estimates of present value of future cash conflows (member)  Estimates of present value of future cash conflows (member)  Estimates of present value of future cash conflows (member)  Estimates of present value of future cash conflows (member)  Estimates of present value of future cash conflows (member)  Estimates of present value of future cash conflows (member)  Estimates of present value of future cash conflows (member)  Estimates of present value of future cash conflows (member)  Estimates of present value of future cash conflows (member)  Estimates of present value of future cash conflows (member)  Estimates of present value of future cash conflows (member)  Estimates of present value of future cash conflows (member)  Estimates of present value of future cash conflows (member)  Estimates of present value of future cash conflows (member)  Estimates of present value of future cash conflows (member)  Estimates of present value of future cash conflows (member)  Estimates of present value of future cash conflows (member)  File Adjustment for non-fisancial rate (member)  Contractual service margin (member)  Contractual service margin (member)  Contractual service margin (member)  Foreign (700) Estimates (Member 2003-01-01 FPS 17/10 Estimates (Member 2003-01-					
Treatment contracts by components [axed]  In IFES 1.710 manufacture 2020-01  In IFES 1					
Heurance contracts by components [namber]  Restance contracts by components [namber]  Estimates of present value of future cash flows [namber]  Estimates of present value of future cash flows [namber]  Estimates of present value of future cash flows [namber]  Endeates of present value of future cash flows [namber]  Endeates of present value of future cash endows			Ellective 2020-01-		
Testinates of present value of future cash flows [inember]  Estimates of present value of future cash flows [inember]  Inember of present value of future cash flows [inember]  Estimates of present value of future cash flows [inember]  Inember of present value of future cash flows [inember]  Inember of present value of future cash flows [inember]  Inember of present value of future cash flows [inember]  Inember of present value of future cash flows [inember]  Inember of present value of future cash flows [inember]  Inember of present value of future cash flows [inem	Insurance contracts by components [axis]		01 IFRS 17.107 Disclosure, Effective 2023-01- 01 IFRS 17.100 c Effective 2023-01-		
Estimates of present value of future cash outflow [member] Estimates of present value of future cash outflow [member] Estimates of present value of future cash outflow of the first invariance acquisition cash flow [member] Estimates of present value of future cash inflows (member)  Estimates of present value of future cash inflows [member]  Estimates of present value of future cash inflows [member]  Estimates of present value of future cash inflows [member]  Flow adjustment for non financial risk [member]  Contractual service margin (member)  Contractual service margin (member)  Contractual service margin related to contracts that existed at transition date to which modified retospactive approach by a been applied [member]  Contractual service margin related of contracts that existed at transition date to which fair modified retospactive approach or fair value approach has been applied [member]  Insurance contracts [axis]  Insurance contracts [axis]  Insurance contracts [axis]  Insurance contracts (member)  Insurance contracts to which premium allocation approach has been applied [member]  Insurance contracts to which premium allocation approach has been applied [member]  Insurance contracts to the fran finose to which premium allocation approach has been applied [member]  Insurance contracts to the fran finose to which premium allocation approach has been applied [member]  Insurance contracts to the fran finose to which premium allocation approach has been applied [member]  Insurance contracts to the fran finose to which premium allocation approach has been applied [member]  Insurance contracts to the fran finose to which premium allocation approach has been applied [member]  Insurance contracts to the finance in the premium allocation approach has been applied [member]  Insurance contracts to the finance in the premium allocation approach has been applied [member]  Insurance contracts to the finance in the premium allocation approach has been applied [member]  Insurance contracts to the finance in the premium			01 IFRS 17.101 <sub>Disclosure</sub> , Effective 2023-01- 01 IFRS 17.107 <sub>Disclosure</sub> Effective 2023-01-		
Estimates of present value of incurance acquisition cash invex (member)  Estimates of present value of incurs cash inflows (member)  Risk adjustment for non-financial risk (member)  Risk adjustment for non-financial risk (member)  Risk adjustment for non-financial risk (member)  Contractual service margin (member)  Contractual service margin related to contracts that existed at transition date to which modified retrospective approach has been applied (member)  Contractual service margin related to contracts that existed at transition date to which modified retrospective approach has been applied (member)  Contractual service margin related to contracts that existed at transition date to which modified retrospective approach has been applied (member)  Contractual service margin related to contracts that existed at transition date to which modified retrospective approach or far value approach has been applied (member)  Insurance contracts [axis]  Insurance contracts [member]  Places are contracts [member]  Places are contracts [member]  Places are contracts to which premium allocation approach has been applied (member)  Places are contracts to which premium allocation approach has been applied (member)  Places are contracts to which premium allocation approach has been applied (member)  Places are contracts to which premium allocation approach has been applied (member)  Places are contracts to which premium allocation approach has been applied (member)  Places are contracts to which premium allocation approach has been applied (member)  Places are contracts to which premium allocation approach has been applied (member)  Places are contracts to the than those to which premium allocation approach has been applied (member)  Places are contracts to the than those to which premium allocation approach has been applied (member)  Places are contracts to the than those to which premium allocation approach has been applied (member)  Places are contracts to the than those to which premium allocation approach has been applie	Estimates of present value of future cash flows [member]	member			
Estimates of present value of future cash inflows [member]  Risk adjustment for non-financial risk [member]  Risk adjustment for non-financial risk [member]  Contractual service margin [member]  Contractual service margin related to contracts that eviside at transition date to which modified retrospective approach as peen applied [member]  Contractual service margin related to contracts that eviside at transition date to which modified retrospective approach as peen applied [member]  Contractual service margin related to contracts that eviside at transition date to which revisite approach has been applied [member]  Contractual service margin related to contracts that eviside at transition date to which revisite approach has been applied [member]  Contractual service margin roll related to contracts that eviside at transition date to which revisite approach has been applied [member]  Insurance contracts [sois]  Insurance contracts [sois]  Insurance contracts for member    Insurance contracts to which premium allocation approach has been applied [member]  Insurance contracts of the than those to which premium allocation approach has been applied [member]  Insurance contracts shall be great to approach has been applied [member]  Insurance contracts shall be great to applied [member]  Insurance contracts to the than those to which premium allocation approach has been applied [member]  Insurance contracts at other than those to which premium allocation approach has been applied [member]  Insurance contracts to the premium allocation approach has been applied [member]  Insurance contracts to the premium allocation approach has been applied [member]  Insurance contracts to the premium promoter premium					
Estimates of present value of future cash inflows [member]  Rek adjustment for non-innancial risk [member]  Rek adjustment for non-innancial risk [member]  Contractual service margin [member]  Contractual service margin [member]  Contractual service margin related to contracts that avisited at transition date to which modified retrospective approach has been applied [member]  Contractual service margin related to contracts that existed at transition date to which fair value approach has been applied [member]  Contractual service margin related to contracts that existed at transition date to which fair value approach has been applied [member]  Insurance contracts [axie]  Insurance contracts [axie]  Insurance contracts (member]  Insurance contracts to which premium allocation approach has been applied [member]  Insurance contracts to which premium allocation approach has been applied [member]  Insurance contracts to which premium allocation approach has been applied [member]  Insurance contracts to which premium allocation approach has been applied [member]  Insurance contracts to which premium allocation approach has been applied [member]  Disclosure of reconcilation of changes in issurance contracts by remaining coverage and incurred claims [ine-alems]  Insurance contracts to which premium allocation approach has been applied [member]  Disclosure of reconcilation of changes in issurance contracts by remaining coverage and incurred claims [ine-alems]  Insurance contracts to which premium allocation approach has been applied [member]  Insurance contracts that are labilities at beginning of period  Xenture contracts and are labilities at beginning of period  Xenture contracts that are labilities at beginning of period  Xenture contracts that are labilities at beginning of period  Xenture contracts that are labilities at beginning of period  Xenture contracts that are labilities at beginning of period  Xenture contracts that are labilities at beginning of period  Xenture contracts that are labilities at beginning o					
Risk adjustment for non-financial risk [member]  Contractual service margin [member]  Contractual service margin related to contracts that existed at transition date to which modified retrospective approach has been applied (member)  Contractual service margin related to contracts that existed at transition date to which modified retrospective approach has been applied (member)  Contractual service margin related to contracts that existed at transition date to which modified retrospective approach of fair value approach has been applied (member)  Contractual service margin related to contracts that existed at transition date to which modified retrospective approach of fair value approach has been applied (member)  Insurance contracts [axie]  Insurance contracts [axie]  Insurance contracts (member)  Insurance contracts to which premium allocation approach has been applied (member)  Insurance contracts to which premium allocation approach has been applied (member)  Insurance contracts to which premium allocation approach has been applied (member)  Insurance contracts to which premium allocation approach has been applied (member)  Disclosure of reconciliation of changes in insurance contracts by remaining coverage and incurred claims, [inseltment]  Insurance contracts (approach of the premium allocation approach has been applied (member)  Disclosure of reconciliation of changes in insurance contracts by remaining coverage and incurred claims, [inseltment]  Insurance contracts (approach of premium allocation approach has been applied (member)  Disclosure of reconciliation of changes in insurance contracts by remaining coverage and incurred claims, [inseltment]  Insurance contracts that are labelities at beginning of period  Ximuta contracts (approach of the premium allocation approach has been applied (member)  Increase (decrease) through insurance revenue, insurance contracts that be a contract that be		member			
Contractual service margin (member)  Contractual service margin (member)  Contractual service margin (member)  Contractual service margin related to contracts that existed at transition date to which modified retrospective approach has been applied (member)  Contractual service margin or related to contracts that existed at transition date to which train with modified retrospective approach or fair value approach has been applied (member)  Insurance contracts [asks]  Insurance contracts [asks]  Insurance contracts [member]  Insurance contracts [member]  Insurance contracts [member]  Insurance contracts [see that those to which premium allocation approach has been applied [member]  Insurance contracts (see that those to which premium allocation approach has been applied [member]  Insurance contracts (see that those to which premium allocation approach has been applied [member]  Insurance contracts (see that those to which premium allocation approach has been applied [member]  Insurance contracts (see that those to which premium allocation approach has been applied [member]  Disclosure of reconcilation of changes in insurance contracts by member of contracts and the season at the property insurance sense and beginning of period  Changes in insurance contracts (see that those to which premium allocation approach has been applied [member]  Increase (decrease) through insurance evenue, insurance contracts lability (asset)   horases (decrease) through insurance evenue, insurance contracts lability (asset)   horases (decrease) through insurance evenue, insurance contracts lability (asset)   horases (decrease) through insurance evenue, insurance contracts lability (asset)   horases (decrease) through insurance evenue, insurance contracts lability (asset)   horases (decrease) through insurance evenue, insurance contracts lability (asset)   horases (decrease) through insurance evenue, insurance contracts lability (asset)   horases (decrease) through insurance evenue, insurance contracts lability (asset)   horases (decrea	Risk adjustment for non-financial risk [member]	member	01 IFRS 17.101 b <sub>Disclosure</sub> , Effective 2023-01- 01 IFRS 17.100 c (ii) <sub>Disclosure</sub> , Effective 2023-01-		
Contractual service margin related to contracts that existed at transition date to which modified retrospective approach has been applied (member)  Contractual service margin related to contracts that existed at transition date to which fair value approach has been applied (member)  Contractual service margin related to combact share desided at transition date to which modified retrospective approach has been applied (member)  member differible 2023-01-01 IFRS 17.114 a potentive member leffective 2023-01-01 IFRS 17.114 a potentive member leffective 2023-01-01 IFRS 17.107 contracture lefterive 2023-01-01 IFRS 17.107 contracture lefterive 2023-01-01 IFRS 17.100 contracture lefterive 2023-0	Contractual service margin [member]	member	Effective 2023-01-		
modified retrospective approach has been applied (member) Contractuals service many in related to contracts that existed at transition date to which fair value approach has been applied (member) Contractuals service many in related to contracts that existed at transition date to which modified retrospective approach has been applied (member)  Insurance contracts [axis]  Insurance contracts [axis]  Insurance contracts [member]  Insurance contracts [member]  Insurance contracts [member]  Insurance contracts to which premium allocation approach has been applied (member)  Insurance contracts other than those to which premium allocation approach has been applied [member]  Insurance contracts (stability (asset) at beginning of period  Insurance contracts (stability (asset) at beginning of period  Changes in insurance contracts that are liabilities at beginning of period  Changes in insurance contracts that are liabilities at beginning of period  Insurance contracts that are liabilities are severe expense, insurance contracts liability (asset) at been applied, insurance contracts that are liabilities are contracts insurance contracts that are liabilities are contracts in the revenue, insurance contracts liability (asset) at transition date to which modified retrospective approach has been applied, insurance evenue evenue, evenue, existence contracts liability (asset) at transition date to which modified retrospective approach has been applied, insurance evenue evenue,			01 IFRS 17.107 d Disclosure		
walue approach has been applied (member)  Contractual service margin not related to contracts that existed at transition date to which modified retrospective approach or fair value approach has been applied (member)  Insurance contracts (axis)  Insurance contracts (axis)  Insurance contracts (member)  Insurance contracts (member)  Insurance contracts (member)  Insurance contracts to which premium allocation approach has been applied (member)  Insurance contracts to which premium allocation approach has been applied (member)  Insurance contracts other than those to which premium allocation approach has been applied (member)  Insurance contracts to the first of the contracts to the contracts to the first of the contracts to the c	modified retrospective approach has been applied [member]	member	Effective 2023-01-01 IFRS 17.114 a Disclosure		
Insurance contracts [axis]  Insurance contracts [member]  Insurance contracts [member]  Insurance contracts [member]  Insurance contracts [member]  Insurance contracts to which premium allocation approach has been applied [member]  Insurance contracts of the first product of the fi		member	Effective 2023-01-01 IFRS 17.114 b Disclosure		
Insurance contracts [axis]  Insurance contracts [member]  Insurance contracts (member]  Insurance contracts (member)  Insurance contracts to which premium allocation approach has been applied [member]  Insurance contracts to which premium allocation approach has been applied [member]  Insurance contracts to which premium allocation approach has been applied [member]  Insurance contracts to which premium allocation approach has been applied [member]  Insurance contracts to which premium allocation approach has been applied [member]  Insurance contracts to ther than those to which premium allocation approach has been applied [member]  Insurance contracts to ther than those to which premium allocation approach has been applied [member]  Insurance contracts to there is a season and a season applied [member]  Insurance contracts that are assets at beginning of period  Insurance contracts that are assets at beginning of period  Insurance contracts that are assets at beginning of period  Increase (decrease) through insurance revenue, insurance contracts that existed at transition date to which fair value approach has been applied, insurance contracts liability (asset) at transition date to which fair value approach has been applied, insurance contracts liability (asset) at transition date to which fair value approach has been applied, insurance contracts liability (asset) at transition date to which fair value approach has been applied, insurance contracts liability (asset) at transition date to which fair value approach has been applied, insurance contracts liability (asset) at transition date to which fair value approach has been applied, insurance contracts liability (asset) at transition date to which fair value approach has been applied, insurance contracts liability (asset) at transition date to which fair value approach are revenue increased (access		member			
Insurance contracts [member]  Insurance contracts to which premium allocation approach has been applied [member]  Insurance contracts other than those to which premium allocation approach has been applied [member]  Insurance contracts other than those to which premium allocation approach has been applied [member]  Insurance contracts other than those to which premium allocation approach has been applied [member]  Insurance contracts other than those to which premium allocation approach has been applied [member]  Insurance contracts that the state of a liability (asset) at beginning of period  Insurance contracts liability (asset) at beginning of period  Insurance contracts that are assets at beginning of period  Insurance contracts that are assets at beginning of period  Insurance contracts that are assets at beginning of period  Changes in insurance contracts liability (asset) and incurred claims, insurance contracts liability (asset) [abstract]  Increase (decrease) through insurance revenue related to contracts that existed at transition date to which modified retrospective approach has been applied, insurance contracts liability (asset)  Increase (decrease) through insurance revenue related to contracts that existed at transition date to which modified retrospective approach has been applied, insurance contracts liability (asset)  Increase (decrease) through insurance revenue related to contracts that existed at transition date to which modified retrospective approach has been applied, insurance contracts liability (asset)  Increase (decrease) through insurance revenue related to contracts that existed at transition date to which modified retrospective approach has been applied, insurance contracts liability (asset)  Increase (decrease) through insurance revenue insurance contracts liability (asset)  Increase (decrease) through insurance revenue professed of the contracts that existed at transition date to which modified retrospective approach has been applied, insurance contracts liability (asset)  Increase	Insurance contracts [axis]	axis	01 IFRS 17.107 Diaclosure Effective 2023-01- 01 IFRS 17.100 C Diaclosure Effective 2023-01- 01 IFRS 17.101 Diaclosure Effective 2023-01- 01 IFRS 17.106 Diaclosure Effective 2023-01-		
Insurance contracts to which premium allocation approach has been applied [member]  Insurance contracts other than those to which premium allocation approach has been applied [member]  Insurance contracts other than those to which premium allocation approach has been applied [member]  Disclosure of reconciliation of changes in insurance contracts by remaining coverage and incurred claims [line items]  Insurance contracts liability (asset) at beginning of period  Insurance contracts that are assets at beginning of period  Changes in insurance contracts that are liabilities at beginning of period  Changes in insurance contracts for reconciliation by remaining coverage and incurred claims [abstract] Increase (decrease) through insurance revenue, insurance contracts that evisted at transition date to which modified retrospective approach has been applied, insurance contracts that evisted at transition date to which date to which modified retrospective approach has been applied, insurance contracts liability (asset) [abstract] Increase (decrease) through insurance revenue related to contracts that existed at transition date to which modified retrospective approach has been applied, insurance contracts liability (asset) [abstract] Increase (decrease) through insurance revenue related to contracts that existed at transition date to which modified retrospective approach has been applied, insurance contracts liability (asset) [abstract] Increase (decrease) through insurance revenue not related to contracts that existed at transition date to which modified retrospective approach has been applied, insurance contracts liability (asset)  Increase (decrease) through insurance revenue not related to contracts that existed at transition date to which modified retrospective approach has been applied, insurance contracts liability (asset)  Increase (decrease) through insurance revenue, insurance contracts liability (asset)  Increase (decrease) through insurance contracts liability (asset)  Increase (decrease) through insurance r	Insurance contracts [member]		01 IFRS 17.106 Disclosure, Effective 2023-01- 01 IFRS 17.101 Disclosure, Effective 2023-01- 01 IFRS 17.107 Disclosure, Effective 2023-01- 01 IFRS 17.100 c Disclosure, Effective 2023-01-		
Insurance contracts other than those to which premium allocation approach has been applied [member]  Disclosure of reconciliation of changes in insurance contracts by remaining coverage and incurred claims [line items] Insurance contracts liability (asset) at beginning of period Insurance contracts that are assets at beginning of period Insurance contracts that are liabilities at beginning of period Insurance contracts that are liabilities at beginning of period Insurance contracts that are liabilities at beginning of period Insurance contracts that are liabilities at beginning of period Insurance contracts that are liabilities at beginning of period Insurance contracts from the period Insurance contracts from the period Increase (decrease) through insurance revenue, insurance contracts from the period Increase (decrease) through insurance revenue related to contracts that existed at transition date to which fair value approach has been applied, insurance contracts liability (asset) Increase (decrease) through insurance revenue not related to contracts that existed at transition date to which modified retrospective approach or fair value approach has been applied, insurance contracts liability (asset) Increase (decrease) through insurance revenue not related to contracts that existed at transition date to which modified retrospective approach or fair value approach has been applied, insurance contracts liability (asset) Increase (decrease) through insurance revenue, insurance contracts liability (asset) Increase (decrease) through insurance revenue, insurance contracts liability (asset) Increase (decrease) through insurance revenue, insurance contracts liability (asset) Increase (decrease) through insurance revenue, insurance contracts liability (asset) Increase (decrease) through insurance revenue, insurance contracts liability (asset) Increase (decrease) through insurance revenue, insurance contracts liability (asset) Increase (decrease) through insurance revenue, insurance contracts liability (asset) Increas	Insurance contracts to which premium allocation approach has been applied [member]	member	Effective 2023-01-01 IFRS 17.100 c Disclosure		
Disclosure of reconciliation of changes in insurance contracts by remaining coverage and incurred claims [line items]  Insurance contracts that are assets at beginning of period  Insurance contracts that are liability (asset) assets at beginning of period  Insurance contracts that are liabilities at beginning of period  Changes in insurance contracts for reconciliation by remaining coverage and incurred claims [abstract] Increase (decrease) through insurance service result for reconciliation by remaining coverage and incurred claims, insurance contracts liability (asset) [abstract] Increase (decrease) through insurance revenue, insurance contracts liability (asset) [abstract] Increase (decrease) through insurance revenue related to contracts that existed at transition date to which modified retrospective approach has been applied, insurance contracts liability (asset) [abstract] Increase (decrease) through insurance revenue related to contracts that existed at transition date to which fair value approach has been applied, insurance contracts liability (asset) [abstract] Increase (decrease) through insurance revenue related to contracts that existed at transition date to which modified retrospective approach or fair value approach has been applied, insurance contracts liability (asset) [abstract] Increase (decrease) through insurance revenue, insurance contracts liability (asset) [abstract] Increase (decrease) through insurance revenue, insurance contracts liability (asset) [abstract] Increase (decrease) through insurance revenue, insurance contracts liability (asset) [abstract] Increase (decrease) through insurance revenue, insurance contracts liability (asset) [abstract] Increase (decrease) through insurance revenue, insurance contracts liability (asset) [abstract] Increase (decrease) through insurance revenue, insurance contracts liability (asset) [abstract] Increase (decrease) through insurance revenue, insurance contracts liability (asset) [abstract] Increase (decrease) through insurance revenue, insurance		member	01 IFRS 17.101 <sub>Disclosure</sub> , Effective 2023-01- 01 IFRS 17.109 <sub>Disclosure</sub> , Effective 2023-01- 01 IFRS 17.107 <sub>Disclosure</sub> , Effective 2023-01-		
Insurance contracts liability (asset) at beginning of period Insurance contracts that are liability (approach of the period of t		line items			
Insurance contracts that are liabilities at beginning of period  Changes in insurance contracts for reconciliation by remaining coverage and incurred claims [abstract] Increase (decrease) through insurance service result for reconciliation by remaining coverage and incurred claims, insurance contracts liability (asset) [abstract] Increase (decrease) through insurance revenue related to contracts that existed at transition date to which modified retrospective approach has been applied, insurance contracts liability (asset) [abstract] Increase (decrease) through insurance revenue related to contracts that existed at transition date to which flair value approach has been applied, insurance contracts liability (asset) Increase (decrease) through insurance revenue not related to contracts that existed at transition date to which modified retrospective approach or fair value approach has been applied, insurance contracts liability (asset) Total increase (decrease) through insurance revenue, insurance contracts liability (asset) Increase (decrease) through insurance revenue, insurance contracts liability (asset) Increase (decrease) through insurance revenue, insurance contracts liability (asset) Increase (decrease) through insurance revenue, insurance contracts liability (asset) Increase (decrease) through insurance revenue, insurance contracts liability (asset) Increase (decrease) through insurance revenue, insurance contracts liability (asset) Increase (decrease) through insurance revenue, insurance contracts liability (asset) Increase (decrease) through insurance revenue, insurance contracts liability (asset) Increase (decrease) through insurance service expenses, insurance contracts liability (asset) Increase (decrease) through insurance contracts liabili	Insurance contracts liability (asset) at beginning of period				
Increase (decrease) through insurance service result for reconcilation by remaining coverage and incurred claims, insurance contracts liability (asset) [abstract] Increase (decrease) through insurance revenue, insurance contracts liability (asset) [abstract] Increase (decrease) through insurance revenue related to contracts that existed at transition date to which modified retrospective approach has been applied, insurance contracts liability (asset) Increase (decrease) through insurance revenue related to contracts that existed at transition date to which flair value approach has been applied, insurance contracts liability (asset) Increase (decrease) through insurance revenue not related to contracts that existed at transition date to which modified retrospective approach or fair value approach has been applied, insurance contracts liability (asset)  Total increase (decrease) through insurance revenue, insurance contracts liability (asset) Increase (decrease) through insurance revenue, insurance contracts liability (asset)  Total increase (decrease) through insurance revenue, insurance contracts liability (asset)  Increase (decrease) through insurance revenue, insurance contracts liability (asset)  Fifective 2023-01-01 IFRS 17.114 b Diadosure  Effective 2023-01-01 IFRS 17.114 c Diadosure	Insurance contracts that are liabilities at beginning of period				
Increase (decrease) through insurance revenue, insurance contracts liability (asset) [abstract] Increase (decrease) through insurance revenue related to contracts that existed at transition date to which fair value approach has been applied, insurance contracts liability (asset) Increase (decrease) through insurance revenue related to contracts that existed at transition date to which fair value approach has been applied, insurance contracts liability (asset) Increase (decrease) through insurance revenue not related to contracts that existed at transition date to which modified retrospective approach or fair value approach has been applied, insurance contracts liability (asset) Total increase (decrease) through insurance revenue, insurance contracts liability (asset) Increase (decrease) through insurance revenue, insurance contracts liability (asset)  Total increase (decrease) through insurance revenue, insurance contracts liability (asset) Increase (decrease) through insurance revenue, insurance contracts liability (asset)  Fifective 2023-01-01 IFRS 17.114 b Diadosure  Effective 2023-01-01 IFRS 17.114 c Diadosure	Increase (decrease) through insurance service result for reconciliation by remaining coverage and				
(asset) Increase (decrease) through insurance revenue related to contracts that existed at transition date to which fair value approach has been applied, insurance contracts liability (asset) Increase (decrease) through insurance revenue not related to contracts that existed at transition date to which modified retrospective approach or fair value approach has been applied, insurance contracts liability (asset)  Total increase (decrease) through insurance revenue, insurance contracts liability (asset)  Increase (decrease) through insurance service expenses, insurance contracts liability (asset)  Effective 2023-01-01 IFRS 17.114 b Disclosure  Effective 2023-01-01 IFRS 17.114 c Disclosure	Increase (decrease) through insurance revenue, insurance contracts liability (asset) [abstract] Increase (decrease) through insurance revenue related to contracts that existed at transition	V .	Effective 2022 01 04 IEDS 17 114		
date to which fair value approach has been applied, insurance contracts liability (asset)  Increase (decrease) through insurance revenue not related to contracts that existed at transition date to which modified retrospective approach or fair value approach has been applied, insurance contracts liability (asset)  Total increase (decrease) through insurance revenue, insurance contracts liability (asset)  Increase (decrease) through insurance service expenses, insurance contracts liability (asset)  **Aduration, credit**  Effective 2023-01-01 IFRS 17.113 a Disclosure  **Effective 2023-01-01 IFRS 17.103 a Disclosure  **Effective 2023-01-01 IFRS 17.103 a Disclosure	(asset)				
transition date to which modified retrospective approach or fair value approach has been applied, insurance contracts liability (asset)  Total increase (decrease) through insurance expenses, insurance contracts liability (asset)  Increase (decrease) through insurance service expenses, insurance contracts liability (asset)  Effective 2023-01-01 IFRS 17.103 a Disclosure  Effective 2023-01-01 IFRS 17.103 a Disclosure	date to which fair value approach has been applied, insurance contracts liability (asset)	X <sub>duration, credit</sub>	Effective 2023-01-01 IFRS 17.114 b Disclosure		
Total increase (decrease) through insurance revenue, insurance contracts liability (asset)  Increase (decrease) through insurance service expenses, insurance contracts liability (asset)  Effective 2023-01-01 IFRS 17.103 a Disclosure	transition date to which modified retrospective approach or fair value approach has been	X duration, credit	Effective 2023-01-01 IFRS 17.114 c Disclosure		
Increase (decrease) through insurance service expenses, insurance contracts liability (asset)		X duration, credit	Effective 2023-01-01 IFRS 17.103 a Disclosure		
[aosi aot]					
Increase (decrease) through incurred claims and other incurred insurance service expenses, insurance contracts liability (asset)  Effective 2023-01-01 IFRS 17.103 b (i) Disclosure	Increase (decrease) through incurred claims and other incurred insurance service expenses,	X <sub>duration</sub> , credit	Effective 2023-01-01 IFRS 17.103 b (i) Disclosure		
Increase (decrease) through amortisation of insurance acquisition cash flows, insurance contracts liability (asset)  X duration, credit Page 92 of 112	Increase (decrease) through amortisation of insurance acquisition cash flows, insurance				

	<b>-</b>	1500 6	Additional AU Reference	AU 2-6
Label	Туре	IFRS reference Effective 2023-01-	to IFRS elements	AU Reference
Increase (decrease) through changes that relate to past service, insurance contracts liability (asset)	X duration, credit	01 IFRS 17.103 b (iii) Disclosure, Effective 2023-01- 01 IFRS 17.104 c Disclosure		
Increase (decrease) through changes that relate to future service, insurance contracts liability (asset)	X duration, credit	Effective 2023-01- 01 IFRS 17.103 b (iv) Disclosure, Effective 2023-01- 01 IFRS 17.104 a Disclosure		
Total increase (decrease) through insurance service expenses, insurance contracts liability	X duration, credit	Effective 2023-01-01 IFRS 17.103 b Disclosure		
(asset)		Effective 2023-01-01 IFRS 17.103 c Disclosure		
insurance service expenses, insurance contracts liability (asset)	X duration, credit	Ellective 2023-01-		
	X duration, credit	01 IFRS 17.103 Disclosure, Effective 2023-01-		
Increase (decrease) through cash flows, insurance contracts liability (asset) [abstract] Increase (decrease) through premiums received for insurance contracts issued, insurance contracts liability (asset)	X <sub>duration</sub> , credit	Effective 2023-01-01 IFRS 17.105 a (i) Disclosure		
Increase (decrease) through premiums paid for reinsurance contracts held, insurance contracts	X <sub>duration</sub> , credit	Effective 2023-01-01 IFRS 17.105 a (i) Disclosure		
The state of the s	X duration, credit	Effective 2023-01-01 IFRS 17.105 a (ii) Disclosure		
insurance contracts issued excluding insurance acquisition cash flows, insurance contracts liability (asset)	X <sub>duration</sub> , credit	Effective 2023-01-01 IFRS 17.105 a (iii) Disclosure		
Increase (decrease) through incurred claims recovered and other insurance service expenses recovered under reinsurance contracts held, insurance contracts liability (asset)	X duration, credit	Effective 2023-01-01 IFRS 17.105 a (iii) Disclosure		
Ingreson (degrees) through offeet of shanges in rick of non-norfermance by ingres of reincurence	X duration, credit	Effective 2023-01-01 IFRS 17.105 a Disclosure		
contracts held, insurance contracts liability (asset)	X duration, credit	Effective 2023-01-01 IFRS 17.105 b Disclosure		
Increase (decrease) through insurance finance income or expenses, insurance contracts liability (asset)	X <sub>duration, credit</sub>	Effective 2023-01-01 IFRS 17.105 c Disclosure		
(asser) Increase (decrease) through additional items necessary to understand change, insurance contracts liability (asset)	X <sub>duration, credit</sub>	Effective 2023-01-01 IFRS 17.105 d Disclosure		
Total increase (decrease) in insurance contracts liability (asset)	X <sub>duration, credit</sub>	Effective 2023-01-01 IFRS 17.99 Common practice		
	X instant, credit	Effective 2023-01-01 IFRS 17.99 b Disclosure Effective 2023-01-01 IFRS 17.99 b Disclosure		
	X instant, debit X instant, credit	Effective 2023-01-01 IFRS 17.99 b Disclosure		
isclosure of reconciliation of changes in insurance contracts by components [text block]	text block	Effective 2023-01-01 IFRS 17.101 Disclosure		
Disclosure of reconciliation of changes in insurance contracts by components [abstract]  Disclosure of reconciliation of changes in insurance contracts by components [table]	table	Effective 2023-01-01 IFRS 17.101 Disclosure		
		Eπεctive 2023-01- 01 IFRS 17.109 Disclosure, Effective 2023-01-		
Disaggregation of insurance contracts [axis]	axis	01 IFRS 17.131 a Disclosure Effective 2023-01- 01 IFRS 17.132 b Disclosure Effective 2023-01- 01 IFRS 17.132 b Disclosure Effective 2023-01- 01 IFRS 17.98 Productions		
	member [default]	Effective 2023-01-01 IFRS 17.98 packsoure. Effective 2023-01-01 IFRS 17.131 a Disclosure. Effective 2023-01-01 IFRS 17.107 Disclosure. Effective 2023-01-01 IFRS 17.109 Disclosure. Effective 2023-01-01 IFRS 17.109 Disclosure		
Insurance contracts issued [member]	member	Effective 2023-01-01 IFRS 17.98 Disclosure: Effective 2023-01-01 IFRS 17.109 Disclosure: Effective 2023-01-01 IFRS 17.107 Disclosure: Effective 2023-01-01 IFRS 17.132 b Disclosure: Effective 2023-01-01 IFRS 17.132		
Reinsurance contracts held [member]	member	01 IFRS 17.131 a Dactosure Effective 2023-01-01 IFRS 17.98 pisciosure: Effective 2023-01-01 IFRS 17.107 Dactosure: Effective 2023- 01-01 IFRS 17.132 b Dactosure: Effective 2023-01- 01 IFRS 17.131 a Dactosure: Effective 2023-01- 01 IFRS 17.131 a Dactosure: Effective 2023-01- 01 IFRS 17.109 Dactosure:		
Insurance contracts by components [axis]	axis	01 IFRS 17.101 Disclosure, Effective 2023-01- 01 IFRS 17.107 Disclosure, Effective 2023-01-		
	member [default]	Effective 2023-01- 01 IFRS 17.100 c Disclosure, Effective 2023-01- 01 IFRS 17.101 Disclosure Effective 2023-01- 01 IFRS 17.107 Disclosure		
Estimates of present value of future cash flows [member]	member	Effective 2023-01- 01 IFRS 17.101 a <sub>Disclosure</sub> , Effective 2023-01- 01 IFRS 17.100 c (i) <sub>Disclosure</sub>		
	member	Effective 2023-01-01 IFRS 17.107 a Disclosure		
Estimates of present value of future cash outflows other than insurance acquisition cash	member	Effective 2023-01-01 IFRS 17.107 a Disclosure		
flows [member]	member	Effective 2023-01-01 IFRS 17.107 a Disclosure		
	member	Effective 2023-01-01 IFRS 17.107 b Disclosure Effective 2023-01- 01 IFRS 17.101 b Disclosure, Effective 2023-01-		
Risk adjustment for non-financial risk [member]	member	01 IFRS 17.100 c (ii) <sub>Disclosure</sub> , Effective 2023-01- 01 IFRS 17.107 c <sub>Disclosure</sub> Effective 2023-01-		
Contractual service margin [member]	member	01 IFRS 17.101 c Disclosure, Effective 2023-01-		
Contractual service margin related to contracts that existed at transition date to which	mamb	01 IFRS 17.107 d <sub>Disclosure</sub> Effective 2023-01-01 IFRS 17.114 a <sub>Disclosure</sub>		
modified retrospective approach has been applied [member] Contractual service margin related to contracts that existed at transition date to which fair	member	Еffective 2023-01-01 IFRS 17.114 a <sub>Disclosure</sub>		
Contractual service margin not related to contracts that existed at transition date to which	member	Effective 2023-01-01 IFRS 17.114 c Disclosure		
modified retrospective approach or fair value approach has been applied [member]	ciiibei	<b>Е</b> ТТЕСТІVЕ 2023-01-		
Insurance contracts [axis]	axis	01 IFRS 17.107 Disclosure. Effective 2023-01- 01 IFRS 17.100 c Disclosure. Effective 2023-01- 01 IFRS 17.101 Disclosure. Effective 2023-01- 01 IFRS 17.106 Disclosure. Effective 2023-01-		
	member [default]	11 IFRS 17.109		
Insurance contracts to which premium allocation approach has been applied [member]	member	n1 IFRS 17 109 Effective 2023-01-01 IFRS 17.100 с Disclosure		
Insurance contracts other than those to which premium allocation approach has been applied [member]	member	01 IFRS 17.101 Disclosure Effective 2023-01- 01 IFRS 17.109 Disclosure Effective 2023-01- 01 IFRS 17.107 Disclosure Effective 2023-01- 01 IFRS 17.106 Course		
	line items			
	X instant, credit X instant, debit	Effective 2023-01-01 IFRS 17.99 b Disclosure Effective 2023-01-01 IFRS 17.99 b Disclosure		
Insurance contracts that are liabilities at beginning of period	X instant, credit	Effective 2023-01-01 IFRS 17.99 b Disclosure		
Changes in insurance contracts for reconciliation by components [abstract] Increase (decrease) through insurance service result for reconciliation by components, insurance contracts liability (asset) [abstract]				
Increase (decrease) through changes that relate to future service, insurance contracts liability				
Increase (decrease) through changes that relate to future service, insurance contracts liability (asset) [abstract] Increase (decrease) through changes in estimates that adjust contractual service margin,	X <sub>duration</sub> , credit	Effective 2023-01-01 IFRS 17.104 a (i) Disclosure		
Increase (decrease) through changes that relate to future service, insurance contracts liability (asset) [abstract] Increase (decrease) through changes in estimates that adjust contractual service margin, insurance contracts liability (asset)	X <sub>duration</sub> , credit	Effective 2023-01-01 IFRS 17.104 a (i) Disclosure  Effective 2023-01-01 IFRS 17.104 a (ii) Disclosure  Effective 2023-01-01		

Total increase (decrease) through changes that relate to future service, insurance contracts liability (asset)  Increase (decrease) through changes that relate to current service, insurance contracts liability (asset)  Increase (decrease) through recognition of contractual service margin in profit or loss to reflect transfer of services, insurance contracts liability (asset)  Increase (decrease) through change in risk adjustment for non-financial risk that does not relate to future or past service, insurance contracts liability (asset)  Increase (decrease) through change in risk adjustment for non-financial risk that does not relate to future or past service, insurance contracts liability (asset)  Total increase (decrease) through changes that relate to current service, insurance contracts liability (asset)  Total increase (decrease) through changes that relate to current service, insurance contracts liability (asset)  Effective 2023-01-01 IFRS 17.104 b (ii) Disclosure  Effective 2023-01-01 IFRS 17.104 b (iii) Disclosure	AU Reference
I ofal increase (decrease) through changes that relate to tuture service, insurance contracts liability (asset)  Increase (decrease) through changes that relate to current service, insurance contracts liability (asset) [abstract] Increase (decrease) through recognition of contractual service margin in profit or loss to reflect transfer of services, insurance contracts liability (asset)  Increase (decrease) through change in risk adjustment for non-financial risk that does not relate to future or past service, insurance contracts liability (asset)  Increase (decrease) through changes that relate to current service, insurance contracts liability (asset)  Total increase (decrease) through changes that relate to current service, insurance contracts liability (asset)  Total increase (decrease) through changes that relate to current service, insurance contracts liability (asset)  Total increase (decrease) through changes that relate to current service, insurance contracts liability (asset)  Effective 2023-01-01 IFRS 17.104 b (ii) Disclosure  Effective 2023-01-01 IFRS 17.104 b (iii) Disclosure  Effective 2023-01-01 IFRS 17.104 b (iii) Disclosure  Effective 2023-01-01 IFRS 17.104 b (iii) Disclosure	
Increase (decrease) through changes that relate to current service, insurance contracts liability (asset)  Increase (decrease) through recognition of contractual service margin in profit or loss to reflect transfer of services, insurance contracts liability (asset)  Increase (decrease) through recognition of contractual service margin in profit or loss to reflect transfer of services, insurance contracts liability (asset)  Increase (decrease) through change in risk adjustment for non-financial risk that does not relate to future or past service, insurance contracts liability (asset)  Increase (decrease) through experience adjustments, insurance contracts liability (asset)  Total increase (decrease) through changes that relate to current service, insurance contracts  Italiability (asset)  Total increase (decrease) through changes that relate to current service, insurance contracts  Italiability (asset)  Total increase (decrease) through changes that relate to current service, insurance contracts  Italiability (asset)  Total increase (decrease) through changes that relate to current service, insurance contracts  Italiability (asset)  Total increase (decrease) through changes that relate to current service, insurance contracts  Italiability (asset)	
(asset) [abstract] Increase (decrease) through recognition of contractual service margin in profit or loss to reflect transfer of services, insurance contracts liability (asset) Increase (decrease) through change in risk adjustment for non-financial risk that does not relate to future or past service, insurance contracts liability (asset) Increase (decrease) through experience adjustments, insurance contracts liability (asset) Total increase (decrease) through changes that relate to current service, insurance contracts liability (asset)  Total increase (decrease) through changes that relate to current service, insurance contracts liability (asset)  Effective 2023-01-01 IFRS 17.104 b (ii) Disclosure  Effective 2023-01-01 IFRS 17.104 b (iii) Disclosure  Effective 2023-01-01 IFRS 17.104 b (iii) Disclosure  Effective 2023-01-01 IFRS 17.104 b (iii) Disclosure	
Increase (decrease) through recognition of contractual service margin in profit or loss to reflect transfer of services, insurance contracts liability (asset)  Increase (decrease) through change in risk adjustment for non-financial risk that does not relate to future or past service, insurance contracts liability (asset)  Total increase (decrease) through changes that relate to current service, insurance contracts liability (asset)  Total services (decrease) through changes that relate to current service, insurance contracts liability (asset)  Total services (decrease) through changes that relate to current service, insurance contracts liability (asset)  Effective 2023-01-01 IFRS 17.104 b (ii) Disclosure  Effective 2023-01-01 IFRS 17.104 b (iii) Disclosure  Effective 2023-01-01 IFRS 17.104 b (iv) Disclosure  Effective 2023-01-01 IFRS 17.104 b (iv) Disclosure  Effective 2023-01-01 IFRS 17.104 b (iv) Disclosure	
Increase (decrease) through change in risk adjustment for non-financial risk that does not relate to future or past service, insurance contracts liability (asset)  Increase (decrease) through changes that relate to current service, insurance contracts  Iability (asset)  Total increase (decrease) through changes that relate to current service, insurance contracts  Iability (asset)  Effective 2023-01-01 IFRS 17.104 b (ii) Disclosure  Effective 2023-01-01 IFRS 17.104 b (iii) Disclosure  Effective 2023-01-01 IFRS 17.104 b (iii) Disclosure  Effective 2023-01-01 IFRS 17.104 b (iii) Disclosure	
relate to future or past service, insurance contracts liability (asset)  Increase (decrease) through experience adjustments, insurance contracts liability (asset)  Total increase (decrease) through changes that relate to current service, insurance contracts    Auration, credit   Effective 2023-01-01 IFRS 17.104 b	
Total increase (decrease) through changes that relate to current service, insurance contracts liability (asset)  Effective 2023-01-01 IFRS 17.104 b Disclosure	
liability (asset) A duration, credit Effective 20/2-01-01 in Po 17.104 to Disclosure	
Effective 2023-01-	
Increase (decrease) through changes that relate to past service, insurance contracts liability  X duration, credit  X duration, credit	
01 IFRS 17.104 c <sub>Disclosure</sub>	
Total increase (decrease) through insurance service result, insurance contracts liability (asset)  X duration, credit  Lifective 2023-01- 01 IFRS 17.103 Disclosure, Effective 2023-01-	
Increase (decrease) through cash flows, insurance contracts liability (asset) [abstract]	
Increase (decrease) through premiums received for insurance contracts issued, insurance    Increase (decrease) through premiums received for insurance contracts issued, insurance   X   duration, credit   Effective 2023-01-01 IFRS 17.105 a (i)   Disclosure   X	
contracts (abouty (asset)	
liability (asset)	
micred3e (decired3e) in ough insurance acquisition cash nows, insurance contracts naturity  X duration, credit  Effective 2023-01-01 IFRS 17.105 a (ii) Disclosure	
Increase (decrease) through incurred claims paid and other insurance service expenses paid for insurance contracts issued excluding insurance acquisition cash flows, insurance contracts  X duration, credit  Effective 2023-01-01 IFRS 17.105 a (iii) Disclosure	
liability (asset)	
Increase (decrease) through incurred claims recovered and other insurance service expenses recovered under reinsurance contracts held, insurance contracts liability (asset)  Effective 2023-01-01 IFRS 17.105 a (iii) Disclosure	
Total increase (decrease) through cash flows, insurance contracts liability (asset)  X duration, credit  Effective 2023-01-01 IFRS 17.105 a Disclosure	
Increase (decrease) through effect of changes in risk of non-performance by issuer of reinsurance contracts held, insurance contracts liability (asset)  Effective 2023-01-01 IFRS 17.105 b Disclosure	
Increase (decrease) through insurance finance income or expenses, insurance contracts liability  (recet)  X duration, credit  Effective 2023-01-01 IFRS 17.105 c Disclosure	
(asset)	
liability (asset)	
Total increase (decrease) in insurance contracts liability (asset)  X durator, credit Effective 2023-01-01 IFRS 17.99 common practice  V durator, credit Effective 2023-01-01 IFRS 17.99 common practice  Y durator, credit Effective 2023-01-01 IFRS 17.99 common practice  Y durator, credit Effective 2023-01-01 IFRS 17.99 common practice  Y durator, credit Effective 2023-01-01 IFRS 17.99 common practice  Y durator, credit Effective 2023-01-01 IFRS 17.99 common practice	
Insurance contracts liability (asset) at end of period X restart, credit Effective 2023-01-01 IFRS 17.99 b Disclosure  Insurance contracts that are assets at end of period X restart, debit Effective 2023-01-01 IFRS 17.99 b Disclosure	
Insurance contracts that are liabilities at end of period X instant, credit Effective 2023-01-01 IFRS 17.99 b Disclosure	
Disclosure of reconciliation of changes in assets for insurance acquisition cash flows [text block] text block Effective 2023-01-01 IFRS 17.105A Disclosure	
Assets for insurance acquisition cash flows at beginning of period  X duration, debit  Effective 2023-01- 01 IFRS 17.105A Disclosure, Effective 2023-01-	
01 IFRS 17.109A Disclosure	
Changes in assets for insurance acquisition cash flows [abstract]	
Decrease through impairment losses, assets for insurance acquisition cash flows  (X) duration, credit  Effective 2023-01-01 IFRS 17.105B Disclosure  Increase through reversals of impairment losses, assets for insurance acquisition cash flows  X duration, debit  Effective 2023-01-01 IFRS 17.105B Disclosure	
Total increase (decrease) in assets for insurance acquisition cash flows X duration, debt Effective 2023-01-01 IFRS 17-105A biccoure	
Effective 2023-01-	
Assets for insurance acquisition cash flows at end of period X duration, debit 01 IFRS 17.105A Disclosure. Effective 2023-01-01 IFRS 17.109A Disclosure	
Disclosure of analysis of insurance revenue [text block] text block Effective 2023-01-01 IFRS 17.106 Disclosure	
Disclosure of analysis of insurance revenue [abstract]	
Disclosure of analysis of insurance revenue [table] table Effective 2023-01-01 IFRS 17.106 Disclosure	
01 IFRS 17.107 Diachoure, Effective 2023-01-	
Insurance contracts [axis]  01 IFRS 17.100 c Disclosure, Effective 2023-01- 01 IFRS 17.101 Disclosure, Effective 2023-01-	
01 IFRS 17.106 Declarate, Effective 2023-01-	
01 FER 17.109 Enective 2023-01	
01 IFRS 17.106 Diaclosure. Effective 2023-01-	
Insurance contracts [member] member 01 IFRS 17.101 Disclosure, Effective 2023-01- [default] 01 IFRS 17.107 Disclosure, Effective 2023-01-	
01 IFRS 17.100 c Disclosure. Effective 202-01-	
Insurance contracts to which premium allocation approach has been applied [member] 01 IFRS 17.109  Effective 2023-01-01 IFRS 17.100 c Disclosure	
Ellective 2023-01-	
Insurance contracts other than those to which premium allocation approach has been applied member 01 IFRS 17.101 Disclosure, Effective 2023-01-01 IFRS 17.109 Disclosure Effective 2023-01-01 IFRS 17.	
[member] 01 IFRS 17:107 <sub>Disclosure</sub> , Effective 2023-01-	
Disclosure of analysis of insurance revenue [line items]  01 IFRS 17.106	
Insurance revenue [abstract]	
Insurance revenue, amounts relating to changes in liability for remaining coverage [abstract]  Insurance revenue, insurance service expenses incurred during period measured at amounts  ### 2022 01 01 IEEE 17 105 a (2)	
expected at beginning of period Austion, credit Circulation, credi	
Insurance revenue, change in risk adjustment for non-financial risk  Insurance revenue, contractual service margin recognised in profit or loss because of transfer of V  Effective 2023-01-01 IFRS 17.106 a (ii) Disclosure	
insurance contract services  Aduration, credit Effective 2023-01-01 IPRS 17.106 a (III) Disclosure	
Insurance revenue, other amounts X duration, credit Effective 2023-01-01 IFRS 17.106 a (iv) Disclosure	
Total insurance revenue, amounts relating to changes in liability for remaining coverage  X duration, credit  Effective 2023-01-01 IFRS 17.106 a Disabsure  Fractive 2023-01-01 IFRS 17.106 a Disabsure	
insurance revenue, allocation of portion of premiums that relate to recovery of insurance acquisition cash flows  Effective 2023-01-01 IFRS 17.106 b Disclosure	
01 IFRS 17.106 Disclosure: Effective 2023-01-	
Total insurance revenue  X duration, credit  01 IFRS 17.80 a Dischause Effective 2023-01- 01 IAS 1.82 a (ii)	
Disclosure of effect of insurance contracts initially recognised [text block] text block Effective 2023-01-01 IFRS 17.107 Disclosure	
Disclosure of effect of insurance contracts initially recognised [abstract]  Disclosure of effect of insurance contracts initially recognised [abstract]  Effective 2022.01.01 IERS 17.107	
Disclosure of effect of insurance contracts initially recognised [table] table Effective 2023-01-01 IFRS 17.107 Disclosure	
01 IFRS 17.109 <u>Declare</u> , Effective 2023-01-	
Disaggregation of insurance contracts [axis]  01 IFRS 17.131 a Disclosure, Effective 2023-01- axis 01 IFRS 17.132 b Disclosure, Effective 2023-01-	
01 IFRS 17.107 Disclosure. Effective 2023-01-	
01 IFRS 17 98 Effective 2023-01-01 IFRS 17.98 Disclosure: Effective	
2023-01-01 IFRS 17.131 a Disciosure Effective 2023-	
Disaggregation of insurance contracts [member]  Disaggregation of insurance contracts [member]  O1-01 IFRS 17.107 Disclosure Effective 2023-01-  O1 IFRS 17.109 Disclosure Effective 2023-01-	
01 IFRS 17.109 Disclosure Effective 2023-01-	
Effective 2023-01-01 IFRS 17-98 Disclosure: Effective	
2023-01-01 IFRS 17.109 Disclosurer Effective 2023-	
Insurance contracts issued [member] member 01-01 IFRS 17.107 Disclosure, Effective 2023-01-01 IFRS 17.132 b Disclosure, Effective 2023-01-	
01 IFRS 17.131 a Disclosure	
Effective 2023-01-01 IFRS 17.98 Disclosure, Effective	
2023-01-01 IFRS 17.107 Disclosure, Effective 2023-	
Reinsurance contracts held [member] member 01-01 IFRS 17.132 b Disclosure, Effective 2023-01-01 IFRS 17.131 a Disclosure, Effective 2023-01-	
01 IFRS 17.109 Disclosure	
01 FRS 17 10 reason. Effective 2023-01-	
Insurance contracts by components [axis]  01 IFRS 17.107 Disclosure, Effective 2023-01-	
01 IFRS 17 100 c Effective 2023-01-	
Insurance contracts by components [member] member 01 IFRS 17.100 c <sub>Disdource</sub> , Effective 2023-01-	
[default] 01 IFRS 17.101 Disclosure Effective 2023-01-01 IFRS 17.107 Disclosure	
UTIFRS 17-107 Displasure	

Label	Туре	IFRS reference	Additional AU Reference	AU Reference
		Effective 2023-01-	to IFRS elements	
Estimates of present value of future cash flows [member]	member	01 IFRS 17.101 a Disclosure, Effective 2023-01- 01 IFRS 17.100 c (i) Disclosure		
Estimates of present value of future cash outflows [member] Estimates of present value of insurance acquisition cash flows [member]	member	Effective 2023-01-01 IFRS 17.107 a Disclosure Effective 2023-01-01 IFRS 17.107 a Disclosure		
Estimates of present value of future cash outflows other than insurance acquisition cash	member member	Effective 2023-01-01 IFRS 17.107 a Disclosure		
flows [member] Estimates of present value of future cash inflows [member]	member	Effective 2023-01-01 IFRS 17.107 b Disclosure		
		Effective 2023-01-		
Risk adjustment for non-financial risk [member]	member	01 IFRS 17.101 b Disclosure: Effective 2023-01- 01 IFRS 17.100 c (ii) Disclosure: Effective 2023-01-		
		01 IFRS 17.107 c Disclosure Effective 2023-01-		
Contractual service margin [member]	member	01 IFRS 17.101 c Disclosure, Effective 2023-01-		
Contractual service margin related to contracts that existed at transition date to which		01 IFRS 17.107 d Disclosure  Effective 2023-01-01 IFRS 17.114 a Disclosure		
modified retrospective approach has been applied [member] Contractual service margin related to contracts that existed at transition date to which fair	member			
value approach has been applied [member]  Contractual service margin not related to contracts that existed at transition date to which	member	Effective 2023-01-01 IFRS 17.114 b Disclosure		
modified retrospective approach or fair value approach has been applied [member]	member	Effective 2023-01-01 IFRS 17.114 с Disclosure		
		01 IFRS 17.107 Disclosure, Effective 2023-01-		
Insurance contracts [axis]	axis	01 IFRS 17.100 c Disclosure, Effective 2023-01- 01 IFRS 17.101 Disclosure, Effective 2023-01-		
		01 IFRS 17.106 Disclosure, Effective 2023-01- 01 IFRS 17.109 Effective 2023-01-		
		01 IFRS 17.106 Disclosure, Effective 2023-01-		
Insurance contracts [member]	member [default]	01 IFRS 17.101 Disclosure, Effective 2023-01- 01 IFRS 17.107 Disclosure, Effective 2023-01-		
	[aoraan]	01 IFRS 17.100 c Disclosure, Effective 2023-01-		
Insurance contracts to which premium allocation approach has been applied [member]	member	01 IFRS 17 109 останования В 17.100 с Disclosure Епестиче 2023-01-		
Insurance contracts other than those to which premium allocation approach has been applied		01 IFRS 17.101 Disclosure, Effective 2023-01-		
[member]	member	01 IFRS 17.109 Disclosure, Effective 2023-01- 01 IFRS 17.107 Disclosure, Effective 2023-01-		
Disclosure of effect of insurance contracts initially recognised [line items]	line items	01 IFRS 17 106 ~		
Increase (decrease) through effects of contracts initially recognised in period, insurance contracts	Y	Effective 2023-01- 01 IFRS 17.104 a (iii) Disclosure, Effective 2023-01-		
liability (asset)	X duration, credit	01 IFRS 17.107 Disclosure		
Increase (decrease) through effects of contracts acquired in period, insurance contracts liability (asset) Increase (decrease) through effects of groups of onerous contracts initially recognised in period,	X duration, credit	Effective 2023-01-01 IFRS 17.108 a Disclosure Effective 2023-01-01 IFRS 17.108 b Disclosure		
insurance contracts liability (asset)  Disclosure of information about expected recognition of contractual service margin in profit or loss [text block]	X <sub>duration, credit</sub> text block	Effective 2023-01-01 IFRS 17.100 b Disclosure		
Disclosure of information about expected recognition of contractual service margin in profit or loss [abstract]	text block	Liscosure Disclosure		
Disclosure of information about expected recognition of contractual service margin in profit or loss [table]	table	Effective 2023-01-01 IFRS 17.109 Disclosure		
		от IFRS 17.109 <sub>Disclosure</sub> , Effective 2023-01-		
Disaggregation of insurance contracts [axis]	axis	01 IFRS 17.131 a Disclosure, Effective 2023-01- 01 IFRS 17.132 b Disclosure, Effective 2023-01-		
		01 IFRS 17.107 Disclosure, Effective 2023-01-		
		Effective 2023-01-01 IFRS 17.98 Disclosure, Effective		
Disaggregation of insurance contracts [member]	member	2023-01-01 IFRS 17.131 a Disclosure, Effective 2023- 01-01 IFRS 17.107 Disclosure, Effective 2023-01-		
	[default]	01 IFRS 17.109 Disclosure, Effective 2023-01-		
		01 IFRS 17.132 b Disclosure  Effective 2023-01-01 IFRS 17.98 Disclosure, Effective		
have a section of favorable 1		2023-01-01 IFRS 17.109 Disclosure, Effective 2023-		
Insurance contracts issued [member]	member	01-01 IFRS 17.107 Disclosure, Effective 2023-01- 01 IFRS 17.132 b Disclosure, Effective 2023-01-		
		01 IFRS 17.131 a Disclosure  Effective 2023-01-01 IFRS 17.98 Disclosure. Effective		
		2023-01-01 IFRS 17.107 Disclosure, Effective 2023-		
Reinsurance contracts held [member]	member	01-01 IFRS 17.132 b Disclosure, Effective 2023-01- 01 IFRS 17.131 a Disclosure, Effective 2023-01-		
		01 IFRS 17.109 Disclosure		
		IFRS 16.97 Disclosure, IFRS 15.120 b (i) Disclosure, IFRS 7.811 Example, IFRS 7.42E e Disclosure,		
		IAS 1.61 Disclosure,		
Maturity [axis]	axis	IFRS 16.94 <sub>Disclosure</sub> , IFRS 7.23B a <sub>Disclosure</sub> , Effective e 2023-01-01 IFRS 17.109A <sub>Disclosure</sub> , Effective		
		2023-01- 01 IFRS 17.132 b Disclosure, IAS 19.147 c Example, Effe		
		ctive 2023-01-01 IFRS 17.109 Disclosure, Effective		
		2023-01-01 IFRS 17.120 Disclosure		
		IFRS 15.120 b (i) Disclosure, IFRS 16.94 Disclosure, IFRS 7.B1		
	member	1 Example, IFRS 7.23B a Disclosure, IAS 1.61 Disclosure, IFRS 7.835 Example, Effective 2023-01-		
Aggregated time bands [member]	[default]	01 IFRS 17.109A Disclosure, Effective 2023-01-		
		01 IFRS 17.132 b Disclosure, IAS 19.147 c Example, Effe ctive 2023-01-01 IFRS 17.120 Disclosure, Effective		
		2023-01-01 IFRS 17.109 Disclosure		
Not later than any year for such and	moreben	IAS 1.61 a <sub>Disclosure</sub> , IFRS 7.IG31A <sub>Example</sub> , IFRS 16.97 <sub>Disclosure</sub> , IFRS 16.94 <sub>Disclosure</sub> ,		
Not later than one year [member]	member	IFRS 7.B11 Example, Effective 2023-01- 01 IFRS 17.132 b Disclosure		
		IFRS 7.B11 Example, IFRS 16.97 Disclosure,		
Later than one year and not later than two years [member]	member	IAS 1.112 c Common practice, IFRS 7.IG31A Example, IFRS 16.94 Disclosure, Effective 2023-01-		
		01 IFRS 17.132 b Disclosure		
		IFRS 7.B11 Example, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, IAS 1.112 C Common practice,		
Later than two years and not later than three years [member]	member	IFRS 7.IG31A Example, Effective 2023-01-		
		01 IFRS 17.132 b <sub>Disclosure</sub> IFRS 7.IG31A <sub>Example</sub> , IFRS 16.94 <sub>Disclosure</sub> ,		
Later than three years and not later than four years [member]	member	IFRS 16.97 Disclosure, IFRS 7.B11 Example,		
and not read to see [mondot]		IAS 1.112 c Common practices Effective 2023-01- 01 IFRS 17.132 b Disclosure		
		IFRS 16.94 Disclosure, IFRS 7.IG31A Example,		
Later than four years and not later than five years [member]	member	IAS 1.112 c Common practice, IFRS 7.B11 Example, IFRS 16.97 Disclosure, Effective 2023-01-		
		01 IFRS 17.132 b Disclosure		
		IFRS 16.97 Disclosure, IFRS 7.IG31A Example, IFRS 16.94 Disclosure,		
Later than five years [member]	member	IFRS 7.B35 g Example, IFRS 7.B11 Example, Effective		
		2023-01-01 IFRS 17.132 b Disclosure		

Label	Туре	IFRS reference	Additional AU Reference	AU Reference
	.,,,,,	Епестие 2023-01-	to IFRS elements	JIS NEIETENICE
Insurance contracts [axis]	axis	01 IFRS 17.107 Disclosure, Effective 2023-01- 01 IFRS 17.100 c Disclosure, Effective 2023-01- 01 IFRS 17.101 Disclosure, Effective 2023-01- 01 IFRS 17.100 Disclosure, Effective 2023-01-		
Insurance contracts [member]	member [default]	0.1 IFRS 17.109 Disclosure Effective 2023-01- 01 IFRS 17.106 Disclosure Effective 2023-01- 01 IFRS 17.1010 Disclosure Effective 2023-01- 01 IFRS 17.107 Disclosure Effective 2023-01- 01 IFRS 17.100 C Disclosure Effective 2023-01-		
Insurance contracts to which premium allocation approach has been applied [member]	member	01 IFRS 17.109 Effective 2023-01-01 IFRS 17.100 c Disclosure		
Insurance contracts other than those to which premium allocation approach has been applied [member]	member	01 IFRS 17.101 Disclosure, Effective 2023-01- 01 IFRS 17.109 Disclosure, Effective 2023-01- 01 IFRS 17.107 Disclosure, Effective 2023-01- 01 IFRS 17.106 Disclosure, Effective 2023-01-		
Disclosure of information about expected recognition of contractual service margin in profit or loss [line items]	line items			
Contractual service margin	X instant, credit	Effective 2023-01-01 IFRS 17.109 Disclosure		
Disclosure of information about expected derecognition of assets for insurance acquisition cash flows [text block]  Disclosure of information about expected derecognition of assets for insurance acquisition cash flows [abstract]	text block	Effective 2023-01-01 IFRS 17.109A Disclosure		
Disclosure of information about expected derecognition of assets for insurance acquisition cash flows [table]	table	Effective 2023-01-01 IFRS 17.109A Disclosure		
Maturity [axis]	axis	IFRS 16.97 <sub>Disclosure</sub> : IFRS 15.120 b (i) Disclosure: IFRS 7.811 <sub>Example</sub> : IFRS 7.42E c <sub>Disclosure</sub> : IFRS 1.61 <sub>Disclosure</sub> : IFRS 1.634 <sub>Disclosure</sub> : IFRS 17.23B a <sub>Disclosure</sub> : Effective 2023-01-01 IFRS 17.109A <sub>Disclosure</sub> : Effective 2023-01-01 IFRS 17.132 b <sub>Disclosure</sub> : ISS 19.147 c <sub>Example</sub> : Effective 2023-01-01 IFRS 17.120 <sub>Disclosure</sub> : Effective 2023-01-01 IFRS 17.20 Effective 2023-01-0		
Aggregated time bands [member]	member [default]	IFRS 15.120 b (i) Disclosure, IFRS 16.94 Disclosure, IFRS 7.81  1 Example, IFRS 7.281 a Disclosure, IAS 1.61 Disclosure, IFRS 7.85 Z.83 a Disclosure, IAS 1.61 Disclosure, IFRS 7.835 Example, Effective 2023-01-01 IFRS 17.109A Disclosure, Effective 2023-01-01 IFRS 17.120 Disclosure, IAS 19.147 C Example, Effective 2023-01-01 IFRS 17.120 Disclosure, Effective 2023-01-01 IFRS 17.109 Disclosure		
Not later than one year [member]	member	IAS 1.61 a Disclosurer IFRS 7.IG314 Exampler IFRS 16.97 Disclosurer, IFRS 16.94 Disclosurer IFRS 7.B11 Exampler Effective 2023-01-01 IFRS 17.132 b Disclosure		
Later than one year and not later than two years [member]	member	IFRS 7.B11 Example: IFRS 16.97 Disclosure: IAS 1.112 C Common practice: IFRS 7.IG31A Example: IFRS 16.94 Disclosure: Effective 2023-01- 01 IFRS 17.132 b Disclosure		
Later than two years and not later than three years [member]	member	IFRS 7.B11 Example: IFRS 16.94 Disclosure: IFRS 16.97 Disclosure: IAS 1.112 C Common practice: IFRS 7.IG31A Example: Effective 2023-01- 01 IFRS 17.132 b Disclosure		
Later than three years and not later than four years [member]	member	IFRS 7.IG31A Example: IFRS 16.94 Disclosure: IFRS 16.97 Disclosure: IFRS 7.B11 Example: IAS 1.112 C Common practice: Effective 2023-01- 01 IFRS 17.132 b Disclosure		
Later than four years and not later than five years [member]	member	IFRS 16.94 Disclosure IFRS 7.IG31A Example, IAS 1.112 c Common practice, IFRS 7.B11 Example, IFRS 16.97 Disclosure, Effective 2023-01- 01 IFRS 17.132 b Disclosure		
Later than five years [member]	member	IFRS 16.97 Disclosure, IFRS 7.IG31A Example, IFRS 16.94 Disclosure, IFRS 7.B35 g Example, IFRS 7.B11 Example, Effective 2023-01-01 IFRS 17.132 b Disclosure		
Disclosure of information about expected derecognition of assets for insurance acquisition cash flows [line items]	line items			
Assets for insurance acquisition cash flows	X <sub>duration</sub> , <sub>debit</sub>	Effective 2023-01- 01 IFRS 17.105A <sub>Disclosure</sub> , Effective 2023-01- 01 IFRS 17.109A <sub>Disclosure</sub>		
Insurance finance income (expenses)	X duration, credit	Effective 2023-01-01 IFRS 17.110 Disclosure		
Explanation of insurance finance income (expenses)  Explanation of relationship between insurance finance income (expenses) and investment return on assets	text text	Effective 2023-01-01 IFRS 17.110 Disclosure Effective 2023-01-01 IFRS 17.110 Disclosure		
Description of composition of underlying items for contracts with direct participation features  Fair value of underlying items for contracts with direct participation features	text	Effective 2023-01-01 IFRS 17.111 Disclosure		
Effect on adjustment to contractual service margin of choice not to adjust contractual service margin for some	X instant, debit X duration, credit	Effective 2023-01-01 IFRS 17.111 Disclosure  Effective 2023-01-01 IFRS 17.112 Disclosure		
changes in fulfilment cash flows for contracts with direct participation features  Description of reason why entity was required to change basis of disaggregation of insurance finance income (expenses) between profit or loss and other comprehensive income for contracts with direct participation features	toxt	Effective 2023-01-01 IFRS 17.113 a Disclosure		
Disclosure of adjustments made when entity changed basis of disaggregation of insurance finance income (expenses) between profit or loss and other comprehensive income for contracts with direct participation features (text block)	text block	Effective 2023-01-01 IFRS 17.113 b Disclosure		
Disclosure of adjustments made when entity changed basis of disaggregation of insurance finance income (expenses) between profit or loss and other comprehensive income for contracts with direct participation features [abstract]				
Disclosure of adjustments made when entity changed basis of disaggregation of insurance finance income (expenses) between profit or loss and other comprehensive income for contracts with direct participation features (table)	table	Effective 2023-01-01 IFRS 17.113 b Disclosure		
Effect of adjustments made when entity changed basis of disaggregation of insurance finance income (expenses) between profit or loss and other comprehensive income for contracts with direct participation features [axis]	axis	Effective 2023-01-01 IFRS 17.113 b Disclosure		
Currently stated [member]	member [default]	IAS 1.20 d <sub>Common practice</sub> , IAS 8.49 b (i) <sub>Disclosure</sub> , IAS 1.106 b <sub>Disclosure</sub> , IAS 8.28 f (i) <sub>Disclosure</sub> , IAS 8.29 c (i) <sub>Disclosure</sub> , Effective 2023-01-01 IFRS 17.113 b <sub>Disclosure</sub>		
Effect of adjustments made when entity changed basis of disaggregation of insurance finance income (expenses) between profit or loss and other comprehensive income for contracts with direct participation features [member]	member	Effective 2023-01-01 IFRS 17.113 b Disclosure		
Disclosure of adjustments made when entity changed basis of disaggregation of insurance finance income (expenses) between profit or loss and other comprehensive income for contracts with direct participation features [line items]	line items			
Profit (loss)	X duration, credit	AS 7.18 b $_{\rm Disclosure}$ , IAS 1.81A a $_{\rm Disclosure}$ . Effective on first application of IFRS 9 IFRS 4.39L e $_{\rm Example}$ , IFRS 8.28 b $_{\rm Disclosure}$ - IAS 1.106 d (i) $_{\rm Disclosure}$ - IFRS 1.24 b $_{\rm Disclosure}$ - IFRS 1.25 d $_{\rm Disclosure}$ - IFRS 1.26 D $_{\rm Disclosure}$ - IFRS 1.27 d (ii) $_{\rm Disclosure}$ - IFRS 1.2810 b $_{\rm Example}$ IFRS 8.23 $_{\rm Disclosure}$ - Effective 2023-01-01 IFRS 17.113 b $_{\rm Example}$		
Insurance contracts liability (asset) at date of change, contracts with direct participation features for which entity changed basis of disaggregation of insurance finance income (expenses) between profit or loss and other comprehensive income	X instant, credit	Effective 2023-01-01 IFRS 17.113 c Disclosure		
Explanation of how entity determined measurement of insurance contracts at transition date Reconciliation of reserve of gains and losses on financial assets measured at fair value through other	text	Effective 2023-01-01 IFRS 17.115 Disclosure		
comprehensive income related to insurance contracts to which paragraphs C18(b), C19(b), C24(b) and C24(c) of IFRS 17 have been applied [abstract]	Page 96 of 112			

Label	Туре	IFRS reference	Additional AU Reference	AU Reference
Reserve of gains and losses on financial assets measured at fair value through other comprehensive income related to insurance contracts to which paragraphs C18(b), C19(b), C24(b) and C24(c) of IFRS 17 have been		Effective 2023-01-01 IFRS 17.116 Disclosure	to IFRS elements	
applied at beginning of period Increase (decrease) in reset of gains and losses on financial assets measured at fair value through other comprehensive income related to insurance contracts to which paragraphs C18(b), C19(b), C24(b) and	X <sub>duration, credit</sub>	Effective 2023-01-01 IFRS 17.116 Common practice		
C24(c) of IFRS 17 have been applied Increase (decrease) through gains (losses) in period, reserve of gains and losses on financial assets				
measured at fair value through other comprehensive income related to insurance contracts to which paragraphs C18(b), C19(b), C24(b) and C24(c) of IFRS 17 have been applied Increase (decrease) through reclassification adjustments in period, reserve of gains and losses on financial	X duration, credit	Effective 2023-01-01 IFRS 17.116 Example		
assets measured at fair value through other comprehensive income related to insurance contracts to which paragraphs C18(b), C19(b), C24(b) and C24(c) of IFRS 17 have been applied	X <sub>duration, credit</sub>	Effective 2023-01-01 IFRS 17.116 Example		
Reserve of gains and losses on financial assets measured at fair value through other comprehensive income related to insurance contracts to which paragraphs C18(b), C19(b), C24(b) and C24(c) of IFRS 17 have been applied at end of period	X instant, credit	Effective 2023-01-01 IFRS 17.116 Disclosure		
Disclosure of significant judgements and changes in judgements made in applying IFRS 17 [text block]  Description of methods used to measure contracts within scope of IFRS 17 and processes for estimating	text block	Effective 2023-01-01 IFRS 17.117 Disclosure		
inputs to those methods  Description of changes in methods used to measure contracts within scope of IFRS 17 and processes for	text	Effective 2023-01-01 IFRS 17.117 a Disclosure  Effective 2023-01-01 IFRS 17.117 b Disclosure		
estimating inputs to those methods  Description of reasons for changes in methods used to measure contracts within scope of IFRS 17 and processes for estimating inputs to those methods	text	Effective 2023-01-01 IFRS 17.117 b Disclosure		
Description of types of contracts affected by changes in methods used to measure contracts within scope of IFRS 17 and processes for estimating inputs to those methods	text	Effective 2023-01-01 IFRS 17.117 b Disclosure		
Description of approach used to distinguish changes in estimates of future cash flows arising from exercise of discretion from other changes, contracts without direct participation features	text	Effective 2023-01-01 IFRS 17.117 c (i) Disclosure Effective 2023-01-01 IFRS 17.117 c (ii) Disclosure		
Description of approach used to determine risk adjustment for non-financial risk  Description of approach used to determine discount rates	text	Effective 2023-01-01 IFRS 17.117 c (iii) Disclosure		
Description of approach used to determine investment components  Description of approach used to determine relative weighting of benefits provided by insurance coverage and investment-return service, insurance contracts without direct participation features	text text	Effective 2023-01-01 IFRS 17.117 c (iv) Disclosure  Effective 2023-01-01 IFRS 17.117 c (v) Disclosure		
Description of approach used to determine relative weighting of benefits provided by insurance coverage and investment-related service, insurance contracts with direct participation features	text	Effective 2023-01-01 IFRS 17.117 c (v) Disclosure		
Disclosure of inputs to methods used to measure contracts within scope of IFRS 17 [text block]  Disclosure of inputs to methods used to measure contracts within scope of IFRS 17 [abstract]	text block	Effective 2023-01-01 IFRS 17.117 a Disclosure		
Disclosure of inputs to methods used to measure contracts within scope of IFRS 17 [table]  Methods used to measure contracts within scope of IFRS 17 [axis]	table axis	Effective 2023-01-01 IFRS 17.117 a Disclosure Effective 2023-01-01 IFRS 17.117 a Disclosure		
Methods used to measure contracts within scope of IFRS 17 [member]	member [default]	Effective 2023-01-01 IFRS 17.117 a Disclosure		
Inputs to methods used to measure contracts within scope of IFRS 17 [axis]  Inputs to methods used to measure contracts within scope of IFRS 17 [member]	axis member [default]	Effective 2023-01-01 IFRS 17.117 a Disclosure  Effective 2023-01-01 IFRS 17.117 a Disclosure		
Disclosure of inputs to methods used to measure contracts within scope of IFRS 17 [line items] Input to method used to measure contracts within scope of IFRS 17	line items X.XX instant	Effective 2023-01-01 IFRS 17.117 a Disclosure		
Explanation of methods used to determine insurance finance income (expenses) recognised in profit or loss Confidence level used to determine risk adjustment for non-financial risk	text X.XX <sub>instant</sub>	Effective 2023-01-01 IFRS 17.118 Disclosure Effective 2023-01-01 IFRS 17.119 Disclosure		
Description of technique other than confidence level technique used for determining risk adjustment for non- financial risk	text	Effective 2023-01-01 IFRS 17.119 Disclosure		
Confidence level corresponding to results of technique other than confidence level technique used for determining risk adjustment for non-financial risk	X.XX instant	Effective 2023-01-01 IFRS 17.119 Disclosure		
Disclosure of yield curve used to discount cash flows that do not vary based on returns on underlying items [text block] Disclosure of yield curve used to discount cash flows that do not vary based on returns on underlying items	text block	Effective 2023-01-01 IFRS 17.120 Disclosure		
[abstract] Disclosure of yield curve used to discount cash flows that do not vary based on returns on underlying items [table]	table	Effective 2023-01-01 IFRS 17.120 Disclosure		
Maturity [axis]	axis	IFRS 16.97 Disclosure. IFRS 15.120 b (i) Disclosure. IFRS 7.811 Example. IFRS 7.42E e Disclosure. IAS 1.61 Disclosure. IFRS 7.42E e Disclosure. IFRS 16.94 Disclosure. IFRS 7.23B a Disclosure. Effective 2023-01-01 IFRS 17.109A Disclosure. Effective 2023-01-0 01 IFRS 17.132 b Disclosure. IAS 19.147 c Example. Effective 2023-01-01 IFRS 17.120 Disclosure. Effective 2023-01-01 IFRS 17.120 Disclosure.		
Aggregated time bands [member]	member [default]	IFRS 15.120 b (I) Disclosure: IFRS 16.97 Disclosure: IFRS 16.94 Disclosure: IFRS 7.281 a Disclosure: IFRS 7.81 1 Example: IFRS 7.282 a Disclosure: IFRS 7.85 Example: Effective 2023-01- 01 IFRS 17.109A Disclosure: IFRS 17.102 b Disclosure: IFRS 17.102 b Disclosure: IFRS 17.102 Disclosure: IFRS 17.103 Disclosure: IFRS 17.104 Disclosure: IFRS 17.105 Disclosure: IFRS		
Not later than one year [member]	member	IAS 1.61 a <sub>Disclosure</sub> , IFRS 7.IG31A <sub>Example</sub> , IFRS 16.97 <sub>Disclosure</sub> , IFRS 16.94 <sub>Disclosure</sub> , IFRS 7.B11 <sub>Example</sub> , Effective 2023-01-01 IFRS 17.132 b <sub>Disclosure</sub>		
Later than one year and not later than two years [member]	member	IFRS 7.B11 Example, IFRS 16.97 Disclosure, IAS 1.112 C Common practice, IFRS 7.IG31A Example, IFRS 16.94 Disclosure, Effective 2023-01- 01 IFRS 17.132 b Disclosure		
Later than two years and not later than three years [member]	member	IFRS 7.B11 Example. IFRS 16.94 Disclosure IFRS 16.97 Disclosure. IAS 1.112 C common practice. IFRS 7.IG314 Example. Effective 2023-01- 01 IFRS 17.132 b Disclosure		
Later than three years and not later than four years [member]	member	IFRS 7.IG31A Example. IFRS 16.94 Disclosure. IFRS 16.97 Disclosure. IFRS 7.B11 Example. AS 1.112 C Common practice. Effective 2023-01-01 IFRS 17.132 b Disclosure		
Later than four years and not later than five years [member]	member	IFRS 16.94 <sub>Disclosure</sub> IFRS 7.IG31A <sub>Example</sub> , IAS 1.112 c <sub>Common practice</sub> IFRS 7.B11 <sub>Example</sub> , IFRS 16.90 <sub>Disclosure</sub> . Effective 2023-01-01 IFRS 17.132 b <sub>Disclosure</sub>		
Later than five years [member]	member	IFRS 16.97 Disclosure IFRS 7.IG31A Example IFRS 16.94 Disclosure IFRS 7.B35 g Example IFRS 7.B11 Example Effective 2023-01-01 IFRS 17.132 b Disclosure		
Range [axis]	axis	IFRS 2.45 d Disclosure, IFRS 7.7 Common practices IFRS 13.86 Examples IFRS 14.33 b Disclosure, IFRS 13.IE63 Example, Effective e 2023-01-01 IFRS 17.120 Disclosure		
Ranges (member)	member [default]	IFRS 13.86 Example: IFRS 14.33 b Disclosure, IFRS 2.45 d Disclosure, IFRS 13.IE63 Example: IFRS 7.7 Common practice, Effective 2023-01-01 IFRS 17.120 Disclosure		
Bottom of range [member]	member	IFRS 14.33 b Disclosure, IFRS 7.7 Common practice, IFRS 13.B6 Example, IFRS 13.IE63 Example, IFRS 2.45 d Disclosure, Effective 2023-01-01 IFRS 17.120 Disclosure		
Weighted average [member]	member	IFRS 14.33 b Disclosure, IFRS 7.7 Common practices IFRS 13.86 Example, IFRS 13.E63 Example, Effective 2023-01-01 IFRS 17.120 Disclosure IFRS 17.120		
Top of range [member]	member Page 97 of 112	IFRS 7.7 <sub>Common practice</sub> , IFRS 13.IE63 <sub>Example</sub> , IFRS 13.B6 <sub>Example</sub> , IFRS 14.33 b <sub>Disclosure</sub> , IFRS 2.45 d <sub>Disclosure</sub> , Effective 2023-01-01 IFRS 17.120 <sub>Disclosure</sub>		

Label	Туре	IFRS reference	Additional AU Reference	AU Reference
Disclosure of yield curve used to discount cash flows that do not vary based on returns on underlying items			to IFRS elements	
[line items]  Yield used to discount cash flows that do not vary based on returns on underlying items	X.XX instant	Effective 2023-01-01 IFRS 17.120 Disclosure		
Description of fact and reason why entity's exposure to risk arising from contracts within scope of IFRS 17 at end		Effective 2023-01-01 IFRS 17.123 Disclosure		
of reporting period is not representative of its exposure during period  Disclosure of additional information representative of risk exposure arising from contracts within scope of IFRS	text block	Effective 2023-01-01 IFRS 17.123 Disclosure		
17 during period [text block]		Effective 2023-01-		
Disclosure of nature and extent of risks that arise from contracts within scope of IFRS 17 [text block]	text block	01 IFRS 17.124 <sub>Disclosure</sub> , Effective 2023-01-		
Disclosure of nature and extent of risks that arise from contracts within scope of IFRS 17 [abstract]	table	01 IFRS 17.124 Disclosure, Effective 2023-01-		
Disclosure of nature and extent of risks that arise from contracts within scope of IFRS 17 [table]	lable	01 IFRS 17 195		
		IFRS 7.21C <sub>Disclosure</sub> , IFRS 7.34 <sub>Disclosure</sub> , IFRS 7.33 <sub>Disclosure</sub> , Effective 2023-01-		
Types of risks [axis]	axis	01 IFRS 17.128 a Disclosure, Effective 2023-01- 01 IFRS 17.127 Disclosure, Effective 2023-01-		
		01 IFRS 17.125 Disclosure, Effective 2023-01-		
		01 IFRS 17.124 Disclosure IFRS 7.33 Disclosure, IFRS 7.21C Disclosure,		
		IFRS 7.34 Disclosure, Effective 2023-01-		
Risks [member]	member [default]	01 IFRS 17.124 Disclosure, Effective 2023-01- 01 IFRS 17.125 Disclosure, Effective 2023-01-		
	[assuming	01 IFRS 17.127 Disclosure, Effective 2023-01-		
		01 IFRS 17.128 a Disclosure Effective 2023-01-		
		01 IFRS 17.128 a (i) Disclosure, Effective 2023-01-		
Insurance risk [member]	member	01 IFRS 17.127 Disclosure, Effective 2023-01- 01 IFRS 17.124 Disclosure, Effective 2023-01-		
		01 IFRS 17.125 Disclosure Effective 2023-01-		
Financial risk [member]	member	01 IFRS 17.125 Disclosure, Effective 2023-01-		
		01 IFRS 17.127 Disclosure, Effective 2023-01-		
Credit risk (member)	momb	IFRS 7.32 Example, , Effective 2023-01- 01 IFRS 17.125 Disclosure, Effective 2023-01-		
Credit risk [member]	member	01 IFRS 17.124 Disclosure, Effective 2023-01- 01 IFRS 17.127 Disclosure		
		IFRS 7.32 Example, , Effective 2023-01-		
Liquidity risk [member]	member	01 IFRS 17.124 Disclosure, Effective 2023-01-		
		01 IFRS 17.125 Disclosure, Effective 2023-01- 01 IFRS 17.127 Disclosure		
		IFRS 7.32 Example, , Effective 2023-01- 01 IFRS 17.125 Disclosure, Effective 2023-01-		
Market risk [member]	member	01 IFRS 17.128 a (ii) Disclosure, Effective 2023-01-		
		01 IFRS 17.127 Disclosure, Effective 2023-01- 01 IFRS 17.124 Disclosure		
		IFRS 7 - Defined terms Disclosure, , Effective 2023-01-		
Commence shall be seekend		01 IFRS 17.127 Disclosure, Effective 2023-01-		
Currency risk [member]	member	01 IFRS 17.128 a (ii) Disclosure, Effective 2023-01- 01 IFRS 17.124 Disclosure, Effective 2023-01-		
		01 IFRS 17.125 Disclosure		
		IFRS 7 - Defined terms Disclosure, Effective 2023-01- 01 IFRS 17.124 Disclosure, Effective 2023-01-		
Interest rate risk [member]	member	01 IFRS 17.128 a (ii) Disclosure, Effective 2023-01- 01 IFRS 17.125 Disclosure, Effective 2023-01-		
		01 IFRS 17.127 Disclosure		
		IFRS 7 - Defined terms Disclosure, , Effective 2023-01- 01 IFRS 17.127 Disclosure, Effective 2023-01-		
Other price risk [member]	member	01 IFRS 17.128 a (ii) Disclosure, Effective 2023-01-		
		01 IFRS 17.125 Disclosure, Effective 2023-01- 01 IFRS 17.124 Disclosure		
Disclosure of nature and extent of risks that arise from contracts within scope of IFRS 17 [line items]	line items			
Description of exposures to risks that arise from contracts within scope of IFRS 17 and how they arise Description of objectives, policies and processes for managing risks that arise from contracts within	text	Effective 2023-01-01 IFRS 17.124 a Disclosure  Effective 2023-01-01 IFRS 17.124 b Disclosure		
scope of IFRS 17  Description of methods used to measure risks that arise from contracts within scope of IFRS 17	text	Effective 2023-01-01 IFRS 17.124 b Disclosure		
Description of changes in exposures to risks that arise from contracts within scope of IFRS 17 and how they arise	text	Effective 2023-01-01 IFRS 17.124 c Disclosure		
Description of changes in objectives, policies and processes for managing risks that arise from	text	Effective 2023-01-01 IFRS 17.124 c Disclosure		
contracts within scope of IFRS 17  Description of changes in methods used to measure risks that arise from contracts within scope of IFRS		Effective 2023-01-01 IFRS 17.124 c piscinsure		
17 Summary quantitative information about exposure to risk that arises from contracts within scope of IFRS				
17 [text block]  Exposure to risk that arises from contracts within scope of IFRS 17	lext block	Effective 2023-01-01 IFRS 17.125 a Disclosure  Effective 2023-01-01 IFRS 17.125 a Disclosure		
Exposure to risk that arises from contracts within scope of IFHS 17  Information about effect of regulatory frameworks in which entity operates	X <sub>instant</sub> text	Effective 2023-01-01 IFRS 17.126 Disclosure		
Statement that entity applies paragraph 20 of IFRS 17 in determining groups of insurance contracts  Disclosure of detailed information about concentrations of risk that arises from contracts within scope of IFRS 17	text	Effective 2023-01-01 IFRS 17.126 Disclosure		
[text block]	text block	Effective 2023-01-01 IFRS 17.127 Disclosure		
Disclosure of detailed information about concentrations of risk that arises from contracts within scope of IFRS 17 [abstract]				
Disclosure of detailed information about concentrations of risk that arises from contracts within scope of IFRS 17 [table]	table	Effective 2023-01-01 IFRS 17.127 Disclosure		
		IFRS 7.21C Disclosure, IFRS 7.34 Disclosure, IFRS 7.33 Disclosure, Effective 2023-01-		
Types of risks [axis]	axis	01 IFRS 17.128 a Disclosure, Effective 2023-01-		
. ypod ot totol [uno]	ans	01 IFRS 17.127 Disclosure, Effective 2023-01- 01 IFRS 17.125 Disclosure, Effective 2023-01-		
		01 IFRS 17.124 Disclosure		
		IFRS 7.33 Disclosure, IFRS 7.21C Disclosure, IFRS 7.34 Disclosure, Effective 2023-01-		
Risks [member]	member	01 IFRS 17.124 Disclosure, Effective 2023-01-		
· issue (monitor)	[default]	01 IFRS 17.125 <sub>Disclosure</sub> , Effective 2023-01- 01 IFRS 17.127 <sub>Disclosure</sub> , Effective 2023-01-		
		01 IFRS 17.128 a Disclosure		
		Effective 2023-01- 01 IFRS 17.128 a (i) Disclosure, Effective 2023-01-		
Insurance risk [member]	member	01 IFRS 17.127 Disclosure, Effective 2023-01-		
		01 IFRS 17.124 Disclosure, Effective 2023-01- 01 IFRS 17.125 Disclosure		
Financial del formula d		01 IFRS 17.125 Disclosure, Effective 2023-01-		
Financial risk [member]	member	01 IFRS 17.127 Disclosure, Effective 2023-01-		
		IFRS 7.32 Example, , Effective 2023-01-		
Credit risk [member]	member	01 IFRS 17.125 Disclosure, Effective 2023-01- 01 IFRS 17.124 Disclosure, Effective 2023-01-		
		01 IFRS 17.127 Disclosure		
Liquidity rick [mombar]	momber	IFRS 7.32 Example, , Effective 2023-01- 01 IFRS 17.124 Disclosure, Effective 2023-01-		
Liquidity risk [member]	member	01 IFRS 17.125 Disclosure, Effective 2023-01- 01 IFRS 17.127 Disclosure		
		Disclosure		

	Type	IFRS 7.32 Example , Effective 2023-01- 01 IFRS 17.125 Disclosure, Effective 2023-01-	Additional AU Reference to IFRS elements	AU Reference
	member			
	member			
Currency risk [member]		01 IFRS 17.128 a (ii) Disclosure, Effective 2023-01-		
Currency risk [member]		01 IFRS 17.127 Disclosure, Effective 2023-01- 01 IFRS 17.124 Disclosure		
Currency risk [member]		IFRS 7 - Defined terms Disclosure, , Effective 2023-01-		
	member	01 IFRS 17.127 <sub>Disclosure</sub> , Effective 2023-01- 01 IFRS 17.128 a (ii) <sub>Disclosure</sub> , Effective 2023-01-		
		01 IFRS 17.124 Disclosure, Effective 2023-01-		
		01 IFRS 17.125 Disclosure IFRS 7 - Defined terms Disclosure, Effective 2023-01-		
		01 IFRS 17.124 Disclosure, Effective 2023-01-		
Interest rate risk [member]	member	01 IFRS 17.128 a (ii) Disclosure, Effective 2023-01- 01 IFRS 17.125 Disclosure, Effective 2023-01-		
		01 IFRS 17.127 Disclosure		
		IFRS 7 - Defined terms Disclosure, , Effective 2023-01- 01 IFRS 17.127 Disclosure, Effective 2023-01-		
Other price risk [member]	member	01 IFRS 17.128 a (ii) Disclosure, Effective 2023-01-		
		01 IFRS 17.125 Disclosure, Effective 2023-01- 01 IFRS 17.124 Disclosure		
	axis	Effective 2023-01-01 IFRS 17.127 Disclosure		
Concentrations of risk [member]	member [default]	Effective 2023-01-01 IFRS 17.127 Disclosure		
Disclosure of detailed information about concentrations of risk that arises from contracts within scope of IFRS 17 [line items]	line items			
Description of how entity determines concentrations of risk that arises from contracts within scope of	text	Effective 2023-01-01 IFRS 17.127 Disclosure		
IFRS 17 Description of shared characteristic that identifies concentration of risk that arises from contracts within	text	Effective 2023-01-01 IFRS 17.127 Disclosure		
Disclosure of sensitivity analysis to changes in risk variables that arise from contracts within scope of IFRS 17	text block	Effective 2023-01-01 IFRS 17.128 a Disclosure		
[text block] Disclosure of sensitivity analysis to changes in risk variables that arise from contracts within scope of IFRS 17		Disclosure		
[abstract]		54 v 0000 2 1 2 1 5 1 5 1 5 1 5 1 5 1 5 1 5 1 5 1		
Disclosure of sensitivity analysis to changes in risk variables that arise from contracts within scope of it-HS  17 [table]	table	Effective 2023-01-01 IFRS 17.128 a Disclosure		
		IFRS 7.21C Disclosure, IFRS 7.34 Disclosure, IFRS 7.33 Disclosure, Effective 2023-01-		
Types of risks [axis]	axis	01 IFRS 17.128 a Disclosure, Effective 2023-01-		
		01 IFRS 17.127 Disclosure, Effective 2023-01- 01 IFRS 17.125 Disclosure, Effective 2023-01-		
		01 IFRS 17.124 Disclosure		
		IFRS 7.33 Disclosure, IFRS 7.21C Disclosure, IFRS 7.34 Disclosure, Effective 2023-01-		
	member	01 IFRS 17.124 Disclosure, Effective 2023-01-		
	[default]	01 IFRS 17.125 Disclosure, Effective 2023-01- 01 IFRS 17.127 Disclosure, Effective 2023-01-		
		01 IFRS 17.128 a Disclosure		
		Effective 2023-01- 01 IFRS 17.128 a (i) Disclosure, Effective 2023-01-		
Insurance risk [member]	member	01 IFRS 17.127 Disclosure, Effective 2023-01-		
		01 IFRS 17.124 Disclosure, Effective 2023-01- 01 IFRS 17.125 Disclosure		
F - 1117 - 1 3		01 IFRS 17.125 Disclosure, Effective 2023-01-		
Financial risk [member]	member	01 IFRS 17.127 Disclosure, Effective 2023-01-		
		IFRS 7.32 Example, , Effective 2023-01-		
Credit risk [member]	member	01 IFRS 17.125 Disclosure, Effective 2023-01- 01 IFRS 17.124 Disclosure, Effective 2023-01-		
		01 IFRS 17.127 Disclosure		
Liquiditurial (mambar)	mambar	IFRS 7.32 Example, , Effective 2023-01- 01 IFRS 17.124 Disclosure, Effective 2023-01-		
Liquidity risk [member]	member	01 IFRS 17.125 Disclosure, Effective 2023-01- 01 IFRS 17.127 Disclosure		
		IFRS 7.32 Example, , Effective 2023-01-		
Mandant sind for contrast		01 IFRS 17.125 Disclosure, Effective 2023-01-		
Market risk [member]	member	01 IFRS 17.128 a (ii) Disclosure, Effective 2023-01- 01 IFRS 17.127 Disclosure, Effective 2023-01-		
		01 IFRS 17.124 Disclosure		
		IFRS 7 - Defined terms <sub>Disclosure</sub> , , Effective 2023-01- 01 IFRS 17.127 <sub>Disclosure</sub> , Effective 2023-01-		
Currency risk [member]	member	01 IFRS 17.128 a (ii) Disclosure, Effective 2023-01-		
		01 IFRS 17.124 <sub>Disclosure</sub> , Effective 2023-01- 01 IFRS 17.125 <sub>Disclosure</sub>		
		IFRS 7 - Defined terms Disclosure, Effective 2023-01-		
Interest rate risk [member]	member	01 IFRS 17.124 Disclosure, Effective 2023-01- 01 IFRS 17.128 a (ii) Disclosure, Effective 2023-01-		
		01 IFRS 17.125 Disclosure, Effective 2023-01- 01 IFRS 17.127 Disclosure		
		IFRS 7 - Defined terms <sub>Disclosure</sub> , Effective 2023-01-		
Other price risk (more head	mamk	01 IFRS 17.127 Disclosure, Effective 2023-01-		
Other price risk [member]	member	01 IFRS 17.128 a (ii) <sub>Disclosure</sub> , Effective 2023-01- 01 IFRS 17.125 <sub>Disclosure</sub> , Effective 2023-01-		
Disk variables (avis)	avie	01 IFRS 17.124 Disclosure		
Risk variables [member]	axis member	Effective 2023-01-01 IFRS 17.128 a Disclosure  Effective 2023-01-01 IFRS 17.128 a Disclosure		
Disclosure of concitivity analysis to changes in risk variables that arise from contracts within scope of IEDS	[default]	Disclosure		
17 [line items]	line items	5" " 0000 1 1 1 1 1 T		
IFRS 17	X.XX instant	Effective 2023-01-01 IFRS 17.128 a Disclosure		
Increase (decrease) in profit (loss) due to reasonably possible increase in risk variable that arises from contracts within scope of IFRS 17	X <sub>duration, credit</sub>	Effective 2023-01- 01 IFRS 17.128 a (i) Disclosure, Effective 2023-01-		
Increase (decrease) in profit (loss) due to reasonably possible increase in risk variable that arises from		01 IFRS 17.128 a (ii) Disclosure		
contracts within scope of IFRS 17, insurance contracts issued before mitigation by reinsurance	X <sub>duration, credit</sub>	Effective 2023-01-01 IFRS 17.128 a (i) Disclosure		
contracts held  Increase (decrease) in equity due to reasonably possible increase in risk variable that arises from		Effective 2023-01-		
Increase (decrease) in equity due to reasonably possible increase in risk variable that arises from contracts within scope of IFRS 17	X instant, credit	01 IFRS 17.128 a (ii) Disclosure, Effective 2023-01- 01 IFRS 17.128 a (i) Disclosure		
Increase (decrease) in equity due to reasonably possible increase in risk variable that arises from	v			
contracts held	X instant, credit	Effective 2023-01-01 IFRS 17.128 a (i) Disclosure		
Paragetage of reasonably possible degrees in risk variable that arises from contrasts within soons of	X.XX instant	Effective 2023-01-01 IFRS 17.128 a Disclosure		
Ingresse (degreese) in profit (less) due to receapably possible degreese in risk variable that gripes from	v	Effective 2023-01-		
contracts within scope of IFRS 17	X duration, credit	01 IFRS 17.128 a (ii) Disclosure, Effective 2023-01- 01 IFRS 17.128 a (i) Disclosure		
Increase (decrease) in profit (loss) due to reasonably possible decrease in risk variable that arises from contracts within scope of IFRS 17, insurance contracts issued before mitigation by reinsurance	X duration, credit	Effective 2023-01-01 IFRS 17.128 a (i) Disclosure		
contracts held	ouranin, credit			
Increase (decrease) in equity due to reasonably possible decrease in risk variable that arises from contracts within scope of IFRS 17	X instant, credit	Effective 2023-01- 01 IFRS 17.128 a (i) Disclosure, Effective 2023-01-		
- Shadoo miliin ooqo o ii no 17		01 IFRS 17.128 a (ii) Disclosure		

Label	Туре	IFRS reference	Additional AU Reference	AU Reference
ncrease (decrease) in equity due to reasonably possible decrease in risk variable that arises from			to IFRS elements	
contracts within scope of IFRS 17, insurance contracts issued before mitigation by reinsurance	X instant, credit	Effective 2023-01-01 IFRS 17.128 a (i) Disclosure		
contracts held  Explanation of relationship between sensitivities to changes in risk variables arising from insurance		E" " 0000 04 04 IEDO 47 400 (")		
contracts and from financial assets held	text	Effective 2023-01-01 IFRS 17.128 a (ii) Disclosure		
Description of methods and assumptions used in preparing sensitivity analysis to changes in risk variables that arise from contracts within scope of IFRS 17	text	Effective 2023-01-01 IFRS 17.128 b Disclosure		
Description of changes in methods and assumptions used in preparing sensitivity analysis to changes in risk	text	Effective 2023-01-01 IFRS 17.128 c Disclosure		
variables that arise from contracts within scope of IFRS 17  Description of reasons for changes in methods and assumptions used in preparing sensitivity analysis to				
changes in risk variables that arise from contracts within scope of IFRS 17	text	Effective 2023-01-01 IFRS 17.128 c Disclosure		
Disclosure of sensitivity analysis other than specified in paragraph 128(a) of IFRS 17 [text block]  Explanation of method, main parameters and assumptions underlying information provided, sensitivity analysis	text block	Effective 2023-01-01 IFRS 17.129 Disclosure		
other than specified in paragraph 128(a) of IFRS 17 [text block]	text block	Effective 2023-01-01 IFRS 17.129 a Disclosure		
Explanation of objective of method used and limitations that may result in information provided, sensitivity	text	Effective 2023-01-01 IFRS 17.129 b Disclosure		
analysis other than specified in paragraph 128(a) of IFRS 17		Effective 2023-01-01 IFRS 17.130 Disclosure, Expiry		
Disclosure of actual claims compared with previous estimates [text block]	text block	date 2023-01-01 IFRS 4.39 c (iii) Disclosure		
Disclosure of actual claims compared with previous estimates [abstract]		E" " 0000 04 04 IEDO 47 400		
Disclosure of actual claims compared with previous estimates [table]  Years of insurance claim [axis]	table axis	Effective 2023-01-01 IFRS 17.130 Disclosure Effective 2023-01-01 IFRS 17.130 Disclosure		
	member	Effective 2023-01-01 IFRS 17.130 Disclosure		
All years of insurance claim [member]	[default]			
Reporting year [member] One year before reporting year [member]	member member	Effective 2023-01-01 IFRS 17.130 Disclosure Effective 2023-01-01 IFRS 17.130 Disclosure		
Two years before reporting year [member]	member	Effective 2023-01-01 IFRS 17.130 Disclosure		
Three years before reporting year [member]	member	Effective 2023-01-01 IFRS 17.130 Disclosure		
Four years before reporting year [member]	member	Effective 2023-01-01 IFRS 17.130 Disclosure		
Five years before reporting year [member]	member	Effective 2023-01-01 IFRS 17.130 Disclosure		
Six years before reporting year [member] Seven years before reporting year [member]	member member	Effective 2023-01-01 IFRS 17.130 Disclosure Effective 2023-01-01 IFRS 17.130 Disclosure		
Eight years before reporting year [member]	member	Effective 2023-01-01 IFRS 17.130 Disclosure		
Nine years before reporting year [member]	member	Effective 2023-01-01 IFRS 17.130 Disclosure		
Disclosure of actual claims compared with previous estimates [line items]	line items	F#		
Estimate of undiscounted claims that arise from contracts within scope of IFRS 17  Actual claims that arise from contracts within scope of IFRS 17	X instant, credit	Effective 2023-01-01 IFRS 17.130 Disclosure Effective 2023-01-01 IFRS 17.130 Disclosure		
Actual claims that arise from contracts within scope of IFRS 17  Liabilities for incurred claims that arise from contracts within scope of IFRS 17	X instant, debit X instant, credit	Effective 2023-01-01 IFRS 17.130 Disclosure		
Disclosure of information about credit risk that arises from contracts within scope of IFRS 17 [text block]	text block	Effective 2023-01-01 IFRS 17.131 Disclosure		
Disclosure of information about credit risk that arises from contracts within scope of IFRS 17 [abstract]		F## 0000 04 04 IFD0 47 40		
Disclosure of information about credit risk that arises from contracts within scope of IFRS 17 [table]	table	Effective 2023-01-01 IFRS 17.131 Disclosure Епестие 2023-01-		
		01 IFRS 17.109 Disclosure, Effective 2023-01-		
Disaggregation of insurance contracts [axis]	axis	01 IFRS 17.131 a <sub>Disclosure</sub> , Effective 2023-01- 01 IFRS 17.132 b <sub>Disclosure</sub> , Effective 2023-01-		
		01 IFRS 17.107 Disclosure, Effective 2023-01-		
		01 IFRS 17 98 Accessed		
		Effective 2023-01-01 IFRS 17.98 Disclosure, Effective 2023-01-01 IFRS 17.131.2		
Disaggregation of insurance contracts [member]	member	2023-01-01 IFRS 17.131 a Disclosure, Effective 2023- 01-01 IFRS 17.107 Disclosure, Effective 2023-01-		
	[default]	01 IFRS 17.109 Disclosure, Effective 2023-01-		
		01 IFRS 17.132 b Disclosure		
		Effective 2023-01-01 IFRS 17.98 Disclosure, Effective		
Insurance contracts issued [member]	member	2023-01-01 IFRS 17.109 Disclosure, Effective 2023- 01-01 IFRS 17.107 Disclosure, Effective 2023-01-		
misurance contracts issued [member]	member	01 IFRS 17.132 b Disclosure, Effective 2023-01-		
		01 IFRS 17.131 a Disclosure		
		Effective 2023-01-01 IFRS 17.98 Disclosure, Effective		
Reinsurance contracts held [member]	member	2023-01-01 IFRS 17.107 Disclosure, Effective 2023- 01-01 IFRS 17.132 b Disclosure, Effective 2023-01-		
Heinsulance contracts here [member]	member	01 IFRS 17.131 a Disclosure, Effective 2023-01-		
		01 IFRS 17.109 Disclosure		
Disclosure of information about credit risk that arises from contracts within scope of IFRS 17 [line items]	line items	E" " 0000 04 04 IEDO 47 404		
Maximum exposure to credit risk that arises from contracts within scope of IFRS 17 Information about credit quality of reinsurance contracts held that are assets	X <sub>instant</sub>	Effective 2023-01-01 IFRS 17.131 a Disclosure Effective 2023-01-01 IFRS 17.131 b Disclosure		
Description of how entity manages liquidity risk that arises from contracts within scope of IFRS 17	text	Effective 2023-01-01 IFRS 17.132 a Disclosure		
Disclosure of maturity analysis for liquidity risk that arises from contracts within scope of IFRS 17 [text block]	text block	Effective 2023-01-01 IFRS 17.132 b Disclosure		
Disclosure of maturity analysis for liquidity risk that arises from contracts within scope of IFRS 17 [abstract]		E#		
Disclosure of maturity analysis for liquidity risk that arises from contracts within scope of IFRS 17 [table]	table	Effective 2023-01-01 IFRS 17.132 b Disclosure		
		IFRS 16.97 Disclosure, IFRS 15.120 b (i) Disclosure, IFRS 7.811 Example, IFRS 7.42E e Disclosure,		
		IAS 1.61 Disclosure,		
		IFRS 16.94 Disclosure, IFRS 7.23B a Disclosure, Effectiv		
Maturity [axis]	axis	e 2023-01-01 IFRS 17.109A <sub>Disclosure</sub> , Effective 2023-01-		
		01 IFRS 17.132 b <sub>Disclosure</sub> , IAS 19.147 c <sub>Example</sub> , Effe		
		ctive 2023-01-01 IFRS 17.109 Disclosure, Effective		
		2023-01-01 IFRS 17.120 Disclosure		
		IFRS 15.120 b (i) Disclosure,		
		IFRS 16.97 Disclosure, IFRS 16.94 Disclosure, IFRS 7.B1  1 Example, IFRS 7.23B a Disclosure, IAS 1.61 Disclosure,		
Aggregated time hands (mc b )	member	IFRS 7.B35 Example, Effective 2023-01-		
Aggregated time bands [member]	[default]	01 IFRS 17.109A Disclosure, Effective 2023-01-		
		01 IFRS 17.132 b Disclosure, IAS 19.147 c Example, Effe		
		ctive 2023-01-01 IFRS 17.120 Disclosure, Effective 2023-01-01 IFRS 17.109 Disclosure		
		IAS 1.61 a Disclosure, IFRS 7.IG31A Example,		
Not later than one year [member]	mombor	IFRS 16.97 Disclosure, IFRS 16.94 Disclosure,		
Not later than one year [member]	member	IFRS 7.B11 Example, Effective 2023-01-		
		01 IFRS 17.132 b Disclosure		
		IFRS 7.B11 Example, IFRS 16.97 Disclosure, IAS 1.112 C Common practice, IFRS 7.IG31A Example,		
Later than one year and not later than two years [member]	member	IFRS 16.94 Disclosure, Effective 2023-01-		
		01 IFRS 17.132 b Disclosure		
		IFRS 7.B11 Example, IFRS 16.94 Disclosure,		
Later than two years and not later than three years [member]	member	IFRS 16.97 Disclosure, IAS 1.112 C Common practice, IFRS 7.IG31A Example, Effective 2023-01-		
		01 IFRS 17.132 b Disclosure		
		IFRS 7.IG31A Example, IFRS 16.94 Disclosure,		
Later than three years and not later than four years [member]	member	IFRS 16.97 Disclosure, IFRS 7.B11 Example,		
		IAS 1.112 c Common practices Effective 2023-01- 01 IFRS 17.132 b Disclosure		
		IFRS 17.132 D Disclosure IFRS 16.94 Disclosure, IFRS 7.IG31A Example,		
		IAS 1.112 c Common practice, IFRS 7.B11 Example,		
	member	IFRS 16.97 Disclosure, Effective 2023-01-		
Later than four years and not later than five years [member]				
Later than four years and not later than five years [member]		01 IFRS 17.132 b Disclosure		
Later than four years and not later than five years [member]		01 IFRS 17.132 b Disclosure  IFRS 16.97 Disclosure, IFRS 7.IG31A Example,		
Later than four years and not later than five years [member]  Later than five years [member]	member	01 IFRS 17.132 b Disclosure		

			Additional AU Reference	
Label		IFRS reference	to IFRS elements	AU Reference
Disaggregation of insurance contracts [axis]	axis	01 IFRS 17.109 Disclosure, Effective 2023-01- 01 IFRS 17.131 a Disclosure, Effective 2023-01- 01 IFRS 17.132 b Disclosure, Effective 2023-01- 01 IFRS 17.107 Disclosure, Effective 2023-01- 01 IFRS 17.98		
Disaggregation of insurance contracts [member]	member [default]	Effective 2023-01-01 IFRS 17.98 Disclosure: Effective 2023-01-01 IFRS 17.131 a Disclosure: Effective 2023-01-01 IFRS 17.107 Disclosure: Effective 2023-01-01 IFRS 17.107 Disclosure: Effective 2023-01-01 IFRS 17.109 Disclosure: Effective 2023-01-01 IFRS 17.132 b Disclosure		
Insurance contracts issued [member]	member	Effective 2023-01-01 IFRS 17.98 Disclosure: Effective 2023-01-01 IFRS 17.109 Disclosure: Effective 2023-01-01 IFRS 17.107 Disclosure: Effective 2023-01-01 IFRS 17.132 b Disclosure: Effective 2023-01-01 IFRS 17.131 a Disclosure:		
Reinsurance contracts held [member]	member	Effective 2023-01-01 IFRS 17.98 Disclosure. Effective 2023-01-01 IFRS 17.107 Disclosure. Effective 2023-01-01 IFRS 17.132 b Disclosure. Effective 2023-01-01 IFRS 17.131 a Disclosure. Effective 2023-01-01 IFRS 17.109 Disclosure		
Disclosure of maturity analysis for liquidity risk that arises from contracts within scope of IFRS 17 [line items]	line items			
Remaining contractual undiscounted cash outflows (inflows) that arise from contracts within scope of IFRS 17 that are liabilities	X instant, credit	Effective 2023-01-01 IFRS 17.132 b (i) Disclosure		
Estimates of present value of future cash outflows (inflows) that arise from contracts within scope of IFRS 17 that are liabilities		Effective 2023-01-01 IFRS 17.132 b (ii) Disclosure		
Amounts payable on demand that arise from contracts within scope of IFRS 17  Explanation of relationship between amounts payable on demand that arise from contracts within scope of IFRS		Effective 2023-01-01 IFRS 17.132 c Disclosure		
17 and carrying amount of related portfolios of contracts		Effective 2023-01-01 IFRS 17.132 c Disclosure  IAS 16.80A Disclosure,		
Identification of unadjusted comparative information	text	IAS 27.181 <sub>Disclosure</sub> , IAS 38.1301 <sub>Disclosure</sub> , IFRS 11.C13B <sub>Disclosure</sub> , Effective 2023-01-01 IFRS 17.C27 <sub>Disclosure</sub>		
Statement that unadjusted comparative information has been prepared on different basis	text	IAS 27.181 Disclosure, IAS 38.1301 Disclosure, IFRS 11.C13B Disclosure, IAS 16.80A Disclosure, IFRS 10.C6B Disclosure, Effective 2023-01- 01 IFRS 17.C27 Disclosure		
Explanation of basis of preparation of unadjusted comparative information	text	IAS 27.181 Disclosure, IAS 16.80A Disclosure, IAS 38.1301 Indicosure, IFRS 10.C6B Disclosure, IFRS 11.C13B Disclosure, Effective 2023-01- 01 IFRS 17.C27 Disclosure		
Statement that entity does not disclose previously unpublished information about claims development that occurred earlier than five years before end of annual reporting period in which it first applies IFRS 17  Disclosure of redesignation of financial assets at date of initial application of IFRS 17 [text block]		Effective 2023-01-01 IFRS 17.C28 Disclosure Effective 2023-01-01 IFRS 17.C32 Disclosure		
Disclosure of redesignation of financial assets at date of initial application of IFRS 17 [abstract]				
Disclosure of redesignation of financial assets at date of initial application of IFRS 17 [table]		Effective 2023-01-01 IFRS 17.C32 Disclosure Effective on first application of IFRS		
Classes of financial assets [axis]	axis	9 IFRS 4.39L b Disclosure, IFRS 9.7.2.34 Disclosure, IFRS 7.421 Disclosure, IFRS 7.6 Disclosure, Effective 2023-01-01 IFRS 9.7.2.42 Disclosure, Effective 2023-01-01 IFRS 17.C32 Disclosure		
Financial assets, class [member]	member [default]	IFRS 7.6 Disclosure. IFRS 7.421 Disclosure. Effective on first application of IFRS 9.17.23 because. Effective 2023-01-01 IFRS 1.232 backsure. Effective 2023-01-01 IFRS 17.032 backsure. Effective 2023-01-01 IFRS 9.7.2.42 backsure.		
Disclosure of redesignation of financial assets at date of initial application of IFRS 17 [line items] Description of basis for determining financial assets eligible for redesignation at date of initial application of IFRS 17	line items text	Effective 2023-01-01 IFRS 17.C32 a Disclosure		
Financial assets affected by redesignation at date of initial application of IFRS 17, measurement category immediately before redesignation	text	Effective 2023-01-01 IFRS 17.C32 b (i) Disclosure		
Financial assets affected by redesignation at date of initial application of IFRS 17, carrying amount	X instant, debit	Effective 2023-01-01 IFRS 17.C32 b (i) Disclosure		
Financial assets affected by redesignation at date of initial application of IFRS 17, measurement category after redesignation	text	Effective 2023-01-01 IFRS 17.C32 b (ii) Disclosure		
Financial assets affected by redesignation at date of initial application of IFRS 17, carrying amount after		Effective 2023-01-01 IFRS 17.C32 b (ii) Disclosure		
Financial assets that were designated as measured at fair value through profit or loss before application of IFRS 17 that are no longer so designated	X instant, debit	Effective 2023-01-01 IFRS 17.C32 c Disclosure		
Information on how entity redesignated financial assets whose classification has changed on initially applying IFRS 17	text	Effective 2023-01-01 IFRS 17.C33 a Disclosure		
Description of reasons for designation or de-designation of financial assets as measured at fair value through profit or loss at date of initial application of IFRS 17	text	Effective 2023-01-01 IFRS 17.C33 b Disclosure		
Explanation of why entity came to different conclusions in new assessment applying paragraphs 4.1.2(a) or 4.1.2A(a) of IFRS 9 at date of initial application of IFRS 17	text	Effective 2023-01-01 IFRS 17.C33 c Disclosure		
[838000] Notes - Earnings per share	text block	IAS 33 - Disclosure Disclosure		
Earnings per share [text block]		IAS 33.66 Disclosure		
		IAS 33.66 Disclosure		
Ordinary charge [member]	member	IAS 33.66 Disclosure IAS 1.79 a Common practice, IAS 33.66 Disclosure		
Earnings per share [line items]	[default] line items	Common practice, IAO 00.00 Disclosure		
Basic earnings per share [abstract]  Basic earnings (loss) per share from continuing operations	X.XX <sub>duration</sub>	IAS 33.66 Disclosure, IAS 33.67 Disclosure		
Basic earnings (loss) per share from discontinued operations	X.XX <sub>duration</sub>	IAS 33.68 Disclosure, IAS 33.67 Disclosure IAS 33.66 Disclosure, IAS 33.67 Disclosure		
Diluted earnings per share [abstract]				
Diluted earnings (loss) per share from discontinued operations	X.XX <sub>duration</sub>	IAS 33.66 Disclosure, IAS 33.67 Disclosure IAS 33.68 Disclosure, IAS 33.67 Disclosure		
Total diluted earnings (loss) per share  Profit (loss), attributable to ordinary equity holders of parent entity [abstract]	X.XX <sub>duration</sub>	IAS 33.66 Disclosure, IAS 33.67 Disclosure		
Deft (leas) from the size of the second seco	X <sub>duration, credit</sub>	IAS 33.70 a <sub>Disclosure</sub>		
Profit (loss) from discontinued approximate attributable to ordinary aguity helders of parent antity	X duration, credit	IAS 33.70 a Disclosure		
Profit (loss), attributable to ordinary equity holders of parent entity, used in calculating basic earnings per share	X duration, credit	IAS 33.70 a <sub>Disclosure</sub>		
	X <sub>duration, credit</sub>	IAS 33.70 a <sub>Disclosure</sub>		
used in calculating diluted earnings per share	X duration, credit	IAS 33.70 a Disclosure		
earnings per snare	X duration, credit	IAS 33.70 a Disclosure		
, , , , , , , , , , , , , , , , , , , ,		IAS 33.70 b <sub>Disclosure</sub>		
Weighted average number of ordinary shares used in calculating diluted earnings per share Increase (decrease) in number of ordinary shares issued		IAS 33.70 b <sub>Disclosure</sub> IAS 1.112 c <sub>Common practice</sub>		
Adjustments to reconcile profit (loss) to numerator used in calculating earnings per share [abstract]		IAS 1.81B a (ii) Disclosure		
	uurauon, credit	- C / Disciosure		
Adjustments to reconcile profit (loss) to numerator used in calculating basic earnings per share [abstract]		Calculation and presentation of basic and diluted		

			Additional AU Reference	
Label	Туре	IFRS reference	to IFRS elements	AU Reference
Loss (profit) attributable to participating equity instruments other than ordinary shares, used in calculating basic earnings (loss) per instrument	(X) <sub>duration</sub>	IAS 33.70 a Common practice, IAS 33.A14 Common practice		
Adjustments to profit (loss) for interest and dividends on equity instruments, other than preference shares and participating equity instruments	(X) <sub>duration, debit</sub>	IAS 33.70 a Common practice		
and participating equity instruments  Total adjustments to reconcile profit (loss) attributable to owners of parent to numerator used in calculating basic earnings per share	(X) duration, debit	IAS 33.70 a Disclosure		
Profit (loss), attributable to ordinary equity holders of parent entity, used in calculating basic earnings per share	X duration, credit	IAS 33.70 a Disclosure		
Increase (decrease) to profit (loss) to reflect dilutive effect resulting from assumed conversion of potential	X <sub>duration, credit</sub>	IAS 33.70 a <sub>Disclosure</sub>		
ordinary shares  Profit (loss), attributable to ordinary equity holders of parent entity, used in calculating diluted earnings per				
share  Explanation of adjustments between denominators used to calculate basic and diluted earnings per share	X <sub>duration, credit</sub>	IAS 33.70 a Disclosure		
Dilutive effect of convertible instruments on number of ordinary shares	shares	IAS 33.70 b Common practice		
Dilutive effect of share options on number of ordinary shares  Description of instruments with potential future dilutive effect not included in calculation of diluted earnings per	shares	IAS 33.70 b Common practice		
bescription of instruments with potential future dilutive effect not included in calculation of diluted earnings per share	text	IAS 33.70 c <sub>Disclosure</sub>		
Description of transactions after reporting period that significantly change number of ordinary shares outstanding	text	IAS 33.70 d <sub>Disclosure</sub>		
Description of transactions after reporting period that significantly change number of potential ordinary shares outstanding	text	IAS 33.70 d <sub>Disclosure</sub>		
Participating equity instruments other than ordinary shares [abstract]				
Earnings (loss) per instrument, participating equity instruments other than ordinary shares [abstract]  Basic earnings (loss) per instrument from continuing operations, participating equity instruments other than	v vv	IAS 33.A14 Common practice		
ordinary shares  Basic earnings (loss) per instrument from discontinued operations, participating equity instruments other				
than ordinary shares	X.XX <sub>duration</sub>	IAS 33.A14 Common practice		
Total basic earnings (loss) per instrument, participating equity instruments other than ordinary shares  Diluted earnings (loss) per instrument from continuing operations, participating equity instruments other	X.XX <sub>duration</sub>	IAS 33.A14 Common practice		
than ordinary shares  Diluted earnings (loss) per instrument from discontinued operations, participating equity instruments other				
than ordinary shares	X.XX <sub>duration</sub>	IAS 33.A14 Common practice		
Total diluted earnings (loss) per instrument, participating equity instruments other than ordinary shares  Profit (loss) attributable to participating equity instruments other than ordinary shares [abstract]	X.XX <sub>duration</sub>	IAS 33.A14 Common practice		
Profit (loss) from continuing operations attributable to participating equity instruments other than ordinary	X duration, credit	IAS 33.A14 Common practice		
Profit (loss) from discontinued operations attributable to participating equity instruments other than ordinary	X duration credit	IAS 33.A14 Common practice		
shares, used in calculating basic earnings (loss) per instrument  Profit (loss) attributable to participating equity instruments other than ordinary shares, used in calculating		IAS 33.70 a Common practice, IAS 33.A14 Common practice		
basic earnings (loss) per instrument Profit (loss) from continuing operations attributable to participating equity instruments other than ordinary	X <sub>duration</sub>			
abarea used in calculating diluted cornings (less) per instrument	X duration, credit	IAS 33.A14 Common practice		
Profit (loss) from discontinued operations attributable to participating equity instruments other than ordinary shares, used in calculating diluted earnings (loss) per instrument	X <sub>duration, credit</sub>	IAS 33.A14 Common practice		
Profit (loss) attributable to participating equity instruments other than ordinary shares, used in calculating diluted earnings (loss) per instrument	X <sub>duration, credit</sub>	IAS 33.A14 Common practice		
Weighted average number of participating equity instruments other than ordinary shares [abstract]				
Weighted average number of instruments used in calculating basic earnings (loss) per instrument, participating equity instruments other than ordinary shares	shares	IAS 33.A14 Common practice		
Weighted average number of instruments used in calculating diluted earnings (loss) per instrument, participating equity instruments other than ordinary shares	shares	IAS 33.A14 Common practice		
Disclosure of depositary receipts [text block]	text block	IAS 1.112 c Common practice		
Disclosure of depositary receipts [abstract]  Disclosure of depositary receipts [table]	table	IAS 1.112 C Common practice		
Underlying equity instrument and depositary receipts [axis]	axis	IAS 1.112 C Common practice		
Underlying equity instrument [member]	member [default]	IAS 1.112 C Common practice		
All types of depositary receipts [member]	member	IAS 1.112 c Common practice IAS 33.66 Disclosure		
Classes of ordinary shares [axis] Ordinary shares [member]	axis member	IAS 1.79 a Common practices IAS 33.66 Disclosure		
Disclosure of depositary receipts [line items]	[default] line items	1.73 a Common practice, IAC 33.00 Disclosure		
Number of shares represented by one depositary receipt	X.XX instant	IAS 1.112 c Common practice		
Basic earnings per share [abstract]  Basic earnings (loss) per share from continuing operations	X.XX <sub>duration</sub>	IAS 33.66 Disclosure, IAS 33.67 Disclosure		
Basic earnings (loss) per share from discontinued operations	X.XX <sub>duration</sub>	IAS 33.68 Disclosure, IAS 33.67 Disclosure		
Total basic earnings (loss) per share Diluted earnings per share [abstract]	X.XX <sub>duration</sub>	IAS 33.66 Disclosure, IAS 33.67 Disclosure		
Diluted earnings (loss) per share from continuing operations	X.XX <sub>duration</sub>	IAS 33.66 Disclosure, IAS 33.67 Disclosure		
Diluted earnings (loss) per share from discontinued operations  Total diluted earnings (loss) per share	X.XX <sub>duration</sub>	IAS 33.68 Disclosure, IAS 33.67 Disclosure IAS 33.66 Disclosure, IAS 33.67 Disclosure		
Weighted average ordinary shares used in calculating basic and diluted earnings per share [abstract]				
Weighted average number of ordinary shares used in calculating basic earnings per share  Weighted average number of ordinary shares used in calculating diluted earnings per share	shares	IAS 33.70 b <sub>Disclosure</sub>		
[842000] Notes - Effects of changes in foreign exchange rates				
Disclosure of effect of changes in foreign exchange rates [text block]  Description of functional currency	text block text	IAS 21 - Disclosure Disclosure IAS 21.53 Disclosure, IAS 21.57 C Disclosure		
Description of presentation currency	text	IAS 21.53 Disclosure, IAS 1.51 d Disclosure		
Description of reason thy presentation currency is different from functional currency	text	IAS 21.53 <sub>Disclosure</sub> IAS 21.54 <sub>Disclosure</sub>		
Description of reason for change in functional currency  Description of currency in which supplementary information is displayed	text	IAS 21.57 b Disclosure		
Description of methods of translation used to determine supplementary information  Foreign exchange gain (loss) [abstract]	text	IAS 21.57 c Disclosure		
Foreign exchange gain (loss) [abstract]  Foreign exchange gain	X <sub>duration, credit</sub>	IAS 1.35 Disclosure, IAS 21.52 a Disclosure		
Foreign exchange loss	(X) <sub>duration, debit</sub>	IAS 1.35 Disclosure, IAS 21.52 a Disclosure IAS 21.52 a Disclosure, IAS 1.35 Disclosure		
Net foreign exchange gain (loss)  Net foreign exchange gain	X duration, credit X duration, credit	IAS 21.52 a Common practice, IAS 1.35 Common practice		
Net foreign exchange loss	X <sub>duration, debit</sub>	IAS 21.52 a Common practice, IAS 1.35 Common practice		
Reserve of exchange differences on translation  Foreign exchange rates [abstract]	X instant, credit	IAS 21.52 b Disclosure		
Closing foreign exchange rate	X.XX instant	IAS 1.112 C Common practice		
Average foreign exchange rate [851100] Notes - Cash flow statement	X.XX <sub>duration</sub>	IAS 1.112 C Common practice		
Disclosure of cash flow statement [text block]	text block	IAS 7 - Presentation of a statement of cash flows Disclosure		
Consideration paid (received)	X duration, credit	IAS 7.40 a Disclosure		
Portion of consideration paid (received) consisting of cash and cash equivalents	X duration, credit	IAS 7.40 b Disclosure		
Cash and cash equivalents in subsidiary or businesses acquired or disposed  Assets other than cash or cash equivalents in subsidiary or businesses acquired or disposed	X duration, debit	IAS 7.40 c <sub>Disclosure</sub>		
Liabilities in subsidiary or businesses acquired or disposed	X <sub>duration, credit</sub>	IAS 7.40 d Disclosure		
Description of accounting policy for determining components of cash and cash equivalents [text block]  Cash and cash equivalents if different from statement of financial position [abstract]	text block	IAS 7.46 Disclosure		
Cash and cash equivalents	X instant, debit	IAS 7.45 <sub>Disclosure</sub> , IAS 1.54 i <sub>Disclosure</sub> , IFRS 12.B13 a <sub>Disclosure</sub>		
Bank overdrafts	(X) instant, credit	IAS 7.45 Common practice		
Cash and cash equivalents classified as part of disposal group held for sale	X instant, debit	IAS 7.45 Common practice		
Other differences to cash and cash equivalents in statement of cash flows  Total cash and cash equivalents if different from statement of financial position	(X) instant, credit X instant, debit	IAS 7.45 Common practice IAS 7.45 Common practice		
Explanation of investing and financing transactions not requiring use of cash or cash equivalents	text	IAS 7.43 Disclosure		
Description of acquisition of assets by assuming directly related liabilities or by means of lease  Description of acquisition of entity by means of equity issue	text	IAS 7.44 a Example IAS 7.44 b Example		
Description of conversion of debt to equity	text	IAS 7.44 C Example		
Disclosure of information that enables users of financial statements to evaluate changes in liabilities arising from financing activities [text block]	text block	IAS 7.44A <sub>Disclosure</sub>		
Disclosure of reconciliation of liabilities arising from financing activities [text block]	text block	IAS 7.44D <sub>Example</sub>		
Disclosure of reconciliation of liabilities arising from financing activities [abstract]  Disclosure of reconciliation of liabilities arising from financing activities [table]	table	IAS 7.44D Example		
Liabilities arising from financing activities [axis]	axis	IAS 7.44D Example		
Education around north antiferror [axis]	Page 102 of 112			

nderi	•	IFPC of our con-	Additional AU Reference	ALL De Conserve
Label	Type member	IFRS reference	to IFRS elements	AU Reference
Liabilities arising from financing activities [member]	member [default]	IAS 7.44D Example		
Long-term borrowings [member]	member	IAS 7 - C Reconciliation of liabilities arising from financing activities Example, IAS 7.44C Example		
Short-term borrowings [member]	member	IAS 7 - C Reconciliation of liabilities arising from		
Short-term borrowings [member]	member	financing activities Example, IAS 7.44C Example		
Lease liabilities [member]	member	IAS 7.44C Example, IAS 7 - C Reconciliation of liabilities arising from financing activities Example		
Assets held to hedge liabilities arising from financing activities [member]	member	IAS 7 - C Reconciliation of liabilities arising from		
Disclosure of reconciliation of liabilities arising from financing activities [line items]		financing activities Example, IAS 7.44C Example		
Liabilities arising from financing activities at beginning of period	line items X instant, credit	IAS 7.44D Example		
Changes in liabilities arising from financing activities [abstract]				
Increase (decrease) through financing cash flows, liabilities arising from financing activities Increase (decrease) through obtaining or losing control of subsidiaries or other businesses,	X duration, credit	IAS 7.44B a Disclosure		
liabilities arising from financing activities	X duration, credit	IAS 7.44B b Disclosure		
Increase (decrease) through effect of changes in foreign exchange rates, liabilities arising from financing activities	X duration, credit	IAS 7.44B c Disclosure		
Increase (decrease) through changes in fair values, liabilities arising from financing activities	X duration, credit	IAS 7.44B d Disclosure		
Increase through new leases, liabilities arising from financing activities	X duration, credit	other than a financial institution Example,		
Increase (decrease) through other changes, liabilities arising from financing activities	X duration, credit	IAS 7.44B e Disclosure		
Total increase (decrease) in liabilities arising from financing activities	X duration, credit	IAS 7.44B <sub>Disclosure</sub>		
Liabilities arising from financing activities at end of period  Cash and cash equivalents held by entity unavailable for use by group	X instant, credit X instant, debit	IAS 7.44D Example IAS 7.48 Disclosure		
Commentary by management on significant cash and cash equivalent balances held by entity that are not	text	IAS 7.48 Disclosure		
available for use by group		IAS 7.50 Example		
Disclosure of additional information about understanding financial position and liquidity of entity [text block]  Undrawn borrowing facilities	text block X instant, credit	IAS 7.50 a Example		
Cash flows from (used in) increases in operating capacity	X <sub>duration, debit</sub>	IAS 7.50 c Example		
Cash flows from (used in) maintaining operating capacity	X <sub>duration</sub> , debit	IAS 7.50 C Example		
Income taxes paid (refund) [abstract] Income taxes paid (refund), classified as operating activities	X duration, credit	IAS 7.14 f Example, IAS 7.35 Disclosure		
Income taxes paid (refund), classified as investing activities	X duration, credit	IAS 7.14 f Example, IAS 7.35 Disclosure		
Income taxes paid (refund), classified as financing activities  Total income taxes paid (refund)	X duration, credit	IAS 7.35 Disclosure IAS 7.14 f Example		
Total income taxes paid (refund)  Disclosure of reconciliation of cash flows arising from operating activities to net cost of services by not-for-profit entities	X <sub>duration, credit</sub> text block	In O 7.00 Disclosure		AASB 107.Aus20.2
[text block]				
Disclosure of reconciliation of profit to net cash inflow from operating activities [text block]  [861000] Notes - Analysis of other comprehensive income by item	text block			AASB 1054.16
Disclosure of analysis of other comprehensive income by item [text block]	text block	IAS 1.106A Disclosure		
Disclosure of analysis of other comprehensive income by item [abstract]  Disclosure of analysis of other comprehensive income by item [table]	table	IAS 1.106A Disclosure		
Components of equity [axis]	axis	IAS 1.106 Disclosure		
Equity [member]	member	IAS 1.106 Disclosure		
Equity attributable to owners of parent [member]	[default] member	IAS 1.106 Disclosure		
Issued capital [member]	member	IAS 1.106 Disclosure		
Share premium [member]	member	IAS 1.106 Disclosure		
Treasury shares [member] Other equity interest [member]	member member	IAS 1.106 <sub>Disclosure</sub> IAS 1.106 <sub>Disclosure</sub>		
Other reserves [member]	member	IAS 1.106 Disclosure, IAS 1.79 b Disclosure		
Accumulated other comprehensive income [member]	member	IAS 1.108 Common practice		
Revaluation surplus [member]	member	IFRS 1.IG10 <sub>Disclosure</sub> , IAS 1.108 <sub>Example</sub> , IAS 16.39 <sub>Disclosure</sub>		
Reserve of exchange differences on translation [member]	member	IAS 21.52 b Disclosure, IAS 1.108 Example		
Reserve of cash flow hedges [member]	member	IAS 1.108 Example, IFRS 9.6.5.11 Disclosure		
Reserve of gains and losses on hedging instruments that hedge investments in equity instruments [member]	member	IAS 1.108 Example		
Reserve of change in value of time value of options [member]	member	IAS 1.108 Example, IFRS 9.6.5.15 Disclosure		
Reserve of change in value of forward elements of forward contracts [member]	member	IFRS 9.6.5.16 <sub>Disclosure</sub> , IAS 1.108 <sub>Example</sub>		
Reserve of change in value of foreign currency basis spreads [member]  Reserve of gains and losses on financial assets measured at fair value through other	member	IAS 1.108 Example, IFRS 9.6.5.16 Disclosure		
comprehensive income [member]	member	IAS 1.108 Example		
Reserve of insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will be reclassified to profit or loss [member]	member	Effective 2023-01-01 IAS 1.108 Example		
Reserve of insurance finance income (expenses) from insurance contracts issued excluded	member	Effective 2023-01-01 IAS 1.108 Example		
from profit or loss that will not be reclassified to profit or loss [member]  Reserve of finance income (expenses) from reinsurance contracts held excluded from profit	member	Effective 2023-01-01 IAS 1.108 Example		
or loss [member]	member	Expiry date 2023-01-01 IAS 1.108 Example		
Reserve of gains and losses on remeasuring available-for-sale financial assets [member]  Reserve of remeasurements of defined benefit plans [member]	member member	IAS 1.108 Example		
Amount recognised in other comprehensive income and accumulated in equity relating to	member	IFRS 5 - Example 12 Example: IFRS 5.38 Disclosure		
non-current assets or disposal groups held for sale [member]  Reserve of gains and losses from investments in equity instruments [member]	member	IAS 1.108 Example		
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	member	IAS 1.108 Example		
liability [member]		IAS 1.108 Example IAS 1.108 Example		
Reserve of share-based payments [member]	member	Expiry date 2023-01-01 IAS 1.108 Example, Expiry		
Reserve for catastrophe [member]	member	date 2023-01-01 IFRS 4.IG58 Disclosure		
Reserve for equalisation [member]	member	Expiry date 2023-01-01 IAS 1.108 Example, Expiry		
		date 2023-01-01 IFRS 4.IG58 Disclosure Expiry date 2023-01-01 IAS 1.108 Example, Expiry		
Reserve of discretionary participation features [member]	member	date 2023-01-01 IFRS 4.IG22 f Disclosure, Expiry date		
		date 2023-01-01 IFRS 4.IG22 f Disclosure, Expiry date 2023-01-01 IFRS 4.34 b Disclosure		
Retained earnings [member]	member	date 2023-01-01 IFRS 4.IG22 f Disclosure, Expiry date 2023-01-01 IFRS 4.34 b Disclosure IAS 1.108 Example, IAS 1.106 Disclosure		
		date 2023-01-01 IFRS 4.IG22 f <sub>Disclosure</sub> , Expiry date 2023-01-01 IFRS 4.34 b <sub>Disclosure</sub> Expiry date IAS 1.108 <sub>Example</sub> , IAS 1.106 <sub>Disclosure</sub> IAS 1.106 <sub>Disclosure</sub>		
Retained earnings [member]	member	date 2023-01-01 IFRS 4.IG22 f Disclosure Expiry date 2023-01-01 IFRS 4.34 b Disclosure IAS 1.108 Example IAS 1.106 Disclosure IAS 1.106 Disclosure IFRS 7.21C Disclosure, IFRS 7.34 Disclosure IFRS 7.33 Disclosure, Effective 2023-01-		
Retained earnings [member]	member	date 2023-01-01 IFRS 4.IG22 f <sub>Disclosure</sub> Expiry date 2023-01-01 IFRS 4.34 b <sub>Disclosure</sub> Expiry date 2023-01-01 IFRS 4.34 b <sub>Disclosure</sub> IAS 1.106 <sub>Disclosure</sub> IAS 1.106 <sub>Disclosure</sub> IFRS 7.34 Disclosure IFRS 7.34 Disclosure IFRS 7.33 Disclosure Effective 2023-01-01 IFRS 17.128 a <sub>Disclosure</sub> Effective 2023-01-		
Retained earnings [member] Non-controlling interests [member]	member member	date 2023-01-01 IFRS 4.IG22 f Disclosure Expiry date 2023-01-01 IFRS 4.34 b Disclosure IAS 1.108 Example, IAS 1.106 Disclosure IAS 1.106 Disclosure IFRS 7.210 Disclosure, IFRS 7.34 Disclosure IFRS 7.33 Disclosure, Effective 2023-01-01 IFRS 17.128 a Disclosure Effective 2023-01-01 IFRS 17.127 Disclosure Effective 2023-01-01 IFRS 17.125 Disclosure Effective 2023-01-01 IFRS 17.125 Disclosure Effective 2023-01-01 IFRS 17.125 Disclosure Effective 2023-01-		
Retained earnings [member] Non-controlling interests [member]	member member	date 2023-01-01 IFRS 4.IG22 f <sub>Disclosure</sub> Expiry date 2023-01-01 IFRS 4.34 b <sub>Disclosure</sub> IAS 1.106 <sub>Example</sub> IAS 1.106 <sub>Disclosure</sub> IAS 1.106 <sub>Disclosure</sub> IFRS 7.34 <sub>Disclosure</sub> IFRS 17.128 a <sub>Disclosure</sub> Effective 2023-01-01 IFRS 17.127 <sub>Disclosure</sub> Effective 2023-01-01 IFRS 17.125 <sub>Disclosure</sub> Effective 2023-01-01 IFRS 17.124 <sub>Disclosure</sub> Effective 2023-01-01 IFRS 17.124 Disclosure		
Retained earnings [member] Non-controlling interests [member]	member member	date 2023-01-01 IFRS 4.IG22 f Disclosure Expiry date 2023-01-01 IFRS 4.34 b Disclosure Expiry date 2023-01-01 IFRS 4.34 b Disclosure IAS 1.108 Example: IAS 1.106 Disclosure IFRS 7.21C Disclosure: IFRS 7.34 Disclosure IFRS 7.30 Disclosure: Effective 2023-01-01 IFRS 17.128 a Disclosure: Effective 2023-01-01 IFRS 17.127 Disclosure: Effective 2023-01-01 IFRS 17.125 Disclosure: Effec		
Retained earnings [member]  Non-controlling interests [member]  Types of risks [axis]	member member	date 2023-01-01 IFRS 4.IG22 f <sub>Disclosure</sub> Expiry date 2023-01-01 IFRS 4.34 b <sub>Disclosure</sub> IAS 1.106 <sub>Example</sub> IAS 1.106 <sub>Disclosure</sub> IAS 1.106 <sub>Disclosure</sub> IFRS 7.34 <sub>Disclosure</sub> IFRS 17.128 a <sub>Disclosure</sub> Effective 2023-01-01 IFRS 17.127 <sub>Disclosure</sub> Effective 2023-01-01 IFRS 17.125 <sub>Disclosure</sub> Effective 2023-01-01 IFRS 17.124 <sub>Disclosure</sub> Effective 2023-01-01 IFRS 17.124 Disclosure		
Retained earnings [member] Non-controlling interests [member]	member member axis	date 2023-01-01 IFRS 4.IG22 f Disclosure Expiry date 2023-01-01 IFRS 4.34 b Disclosure IAS 1.108 Example: IAS 1.106 Disclosure IAS 1.106 Disclosure IFRS 7.21C Disclosure: IFRS 7.34 Disclosure IFRS 7.33 Disclosure: Effective 2023-01-01 IFRS 17.128 a Disclosure: Effective 2023-01-01 IFRS 17.127 Disclosure: Effective 2023-01-01 IFRS 17.125 Disclosure: Effective 2023-01-01 IFRS 17.125 Disclosure: Effective 2023-01-01 IFRS 17.124 Disclosure IFRS 7.33 Disclosure: Effective 2023-01-01 IFRS 17.124 Disclosure: Effective 2023-01-01 IFRS 17.124 Disclosure: Effective 2023-01-01 IFRS 17.125 Disclosure: Effective		
Retained earnings [member]  Non-controlling interests [member]  Types of risks [axis]	member member axis	date 2023-01-01 IFRS 4.IG22 f <sub>Disclosure</sub> Expiry date 2023-01-01 IFRS 4.34 b <sub>Disclosure</sub> Expiry date 2023-01-01 IFRS 4.34 b <sub>Disclosure</sub> IAS 1.108 <sub>Example</sub> . IAS 1.106 <sub>Disclosure</sub> IFRS 7.21C <sub>Disclosure</sub> . IFRS 7.34 <sub>Disclosure</sub> IFRS 7.33 <sub>Disclosure</sub> . Effective 2023-01-01 IFRS 17.128 a Disclosure. Effective 2023-01-01 IFRS 17.127 Disclosure. Effective 2023-01-01 IFRS 17.125 Disclosure. Effective 2023-01-01 IFRS 17.124 Disclosure. IFRS 7.21C Disclosure. IFRS 7.34 Disclosure. Effective 2023-01-01 IFRS 17.124 Disclosure. Effective 2023-01-01 IFRS 17.125 Disclosure. Effective 2023-01-01 IFRS 17.125 Disclosure. Effective 2023-01-01 IFRS 17.127 Disclosure.		
Retained earnings [member]  Non-controlling interests [member]  Types of risks [axis]	member member axis	date 2023-01-01 IFRS 4.IG22 f Disclosure Expiry date 2023-01-01 IFRS 4.34 b Disclosure IAS 1.108 Example. IAS 1.106 Disclosure IAS 1.108 Disclosure IFRS 7.21C Disclosure, IFRS 7.34 Disclosure IFRS 7.33 Disclosure, Effective 2023-01-01 IFRS 17.128 a Disclosure Effective 2023-01-01 IFRS 17.125 Disclosure. Effective 2023-01-01 IFRS 17.125 Disclosure. Effective 2023-01-01 IFRS 17.124 Disclosure. Effective 2023-01-01 IFRS 17.124 Disclosure. IFRS 7.34 Disclosure. IFRS 7.34 Disclosure. Effective 2023-01-01 IFRS 17.125 Disclosure. Effective 2023-01-01 IFRS 17.125 Disclosure. Effective 2023-01-01 IFRS 17.125 Disclosure. Effective 2023-01-01 IFRS 17.127 Disclosure. Effective 2023-01-01 IFRS 17.127 Disclosure. Effective 2023-01-01 IFRS 17.128 a Disclosure.		
Retained earnings [member]  Non-controlling interests [member]  Types of risks [axis]  Risks [member]	member  axis  member  default]	date 2023-01-01 IFRS 4.IG22 f <sub>Disclosure</sub> Expiry date 2023-01-01 IFRS 4.34 b <sub>Disclosure</sub> Expiry date 2023-01-01 IFRS 4.34 b <sub>Disclosure</sub> IAS 1.108 <sub>Example</sub> . IAS 1.106 <sub>Disclosure</sub> IFRS 7.21C <sub>Disclosure</sub> . IFRS 7.34 <sub>Disclosure</sub> IFRS 7.33 <sub>Disclosure</sub> . Effective 2023-01-01 IFRS 17.128 a Disclosure. Effective 2023-01-01 IFRS 17.127 Disclosure. Effective 2023-01-01 IFRS 17.125 Disclosure. Effective 2023-01-01 IFRS 17.124 Disclosure. IFRS 7.21C Disclosure. IFRS 7.34 Disclosure. Effective 2023-01-01 IFRS 17.124 Disclosure. Effective 2023-01-01 IFRS 17.125 Disclosure. Effective 2023-01-01 IFRS 17.125 Disclosure. Effective 2023-01-01 IFRS 17.127 Disclosure.		
Retained earnings [member]  Non-controlling interests [member]  Types of risks [axis]	member member axis	date 2023-01-01 IFRS 4.IG22 f <sub>Disclosure</sub> Expiry date 2023-01-01 IFRS 4.34 b <sub>Disclosure</sub> IAS 1.106 <sub>Example</sub> : IAS 1.106 <sub>Disclosure</sub> IAS 1.106 <sub>Disclosure</sub> IAS 1.106 <sub>Disclosure</sub> IFRS 7.34 <sub>Disclosure</sub> Effective 2023-01-01 IFRS 17.127 <sub>Disclosure</sub> Effective 2023-01-01 IFRS 17.125 <sub>Disclosure</sub> Effective 2023-01-01 IFRS 17.124 <sub>Disclosure</sub> IFRS 7.31  Disclosure IFRS 7.34 Disclosure IFRS 7.21C Disclosure IFRS 7.34 Disclosure Effective 2023-01-01 IFRS 17.124 Disclosure Effective 2023-01-01 IFRS 17.125 Disclosure Effective 2023-01-01 IFRS 17.128 Disclosure Effective 2023-01-01 IFRS 17.128 Disclosure Effective 2023-01-01 IFRS 17.128 Disclosure Effective 2023-01-01 IFRS 17.125 Disclosure Effective 2023-01-01 IFRS 17.124 Disclosure Effective 2023-01-01 IFRS 17.125 Disclosure Effective 2023-01-01 IFRS 17.124 Disclosure Effective 2023-01-01 IFRS 17.124 Disclosure Effective 2023-01-01 IFRS 17.124 Disclosure Effective 2023-01-01 IFRS 17.125 Disclosure Effective 2023-01-01 IFRS 17.124 Disclosure Effective 2023-01-01 IFRS 17.125 Disclosure Effective 2023-01-01 IFRS 17.		
Retained earnings [member]  Non-controlling interests [member]  Types of risks [axis]  Risks [member]	member  axis  member  default]	date 2023-01-01 IFRS 4.IG22 f <sub>Disclosure</sub> Expiry date 2023-01-01 IFRS 4.34 b <sub>Disclosure</sub> IAS 1.106 <sub>Example</sub> IAS 1.106 <sub>Disclosure</sub> IAS 1.106 <sub>Disclosure</sub> IFRS 7.310 <sub>Disclosure</sub> IFRS 7.34 <sub>Disclosure</sub> IFRS 7.32 <sub>Disclosure</sub> Effective 2023-01-01 IFRS 17.125 <sub>Disclosure</sub> Effective 2023-01-01 IFRS 17.127 <sub>Disclosure</sub> Effective 2023-01-01 IFRS 17.126 <sub>Disclosure</sub> Effective 2023-01-01 IFRS 17.125 <sub>Disclosure</sub> Effective 2023-01-01 IFRS 17.127 <sub>Disclosure</sub>		
Retained earnings [member] Non-controlling interests [member]  Types of risks [axis]  Risks [member]  Credit risk [member]	member  axis  member  [default]	date 2023-01-01 IFRS 4.IG22 f <sub>Disclosure</sub> Expiry date 2023-01-01 IFRS 4.34 b <sub>Disclosure</sub> IAS 1.106 <sub>Example</sub> : IAS 1.106 <sub>Disclosure</sub> IAS 1.106 <sub>Disclosure</sub> IAS 1.106 <sub>Disclosure</sub> IFRS 7.34 <sub>Disclosure</sub> Effective 2023-01-01 IFRS 17.127 <sub>Disclosure</sub> Effective 2023-01-01 IFRS 17.125 <sub>Disclosure</sub> Effective 2023-01-01 IFRS 17.124 <sub>Disclosure</sub> IFRS 7.31  Disclosure IFRS 7.34 Disclosure IFRS 7.21C Disclosure IFRS 7.34 Disclosure Effective 2023-01-01 IFRS 17.124 Disclosure Effective 2023-01-01 IFRS 17.125 Disclosure Effective 2023-01-01 IFRS 17.128 Disclosure Effective 2023-01-01 IFRS 17.128 Disclosure Effective 2023-01-01 IFRS 17.128 Disclosure Effective 2023-01-01 IFRS 17.125 Disclosure Effective 2023-01-01 IFRS 17.124 Disclosure Effective 2023-01-01 IFRS 17.125 Disclosure Effective 2023-01-01 IFRS 17.124 Disclosure Effective 2023-01-01 IFRS 17.124 Disclosure Effective 2023-01-01 IFRS 17.124 Disclosure Effective 2023-01-01 IFRS 17.125 Disclosure Effective 2023-01-01 IFRS 17.124 Disclosure Effective 2023-01-01 IFRS 17.125 Disclosure Effective 2023-01-01 IFRS 17.		
Retained earnings [member]  Non-controlling interests [member]  Types of risks [axis]  Risks [member]	member  axis  member  default]	date 2023-01-01 IFRS 4.3d b Disclosure 2023-01-01 IFRS 4.3d b Disclosure IAS 1.108 Example: IAS 1.106 Disclosure IAS 1.108 Example: IAS 1.106 Disclosure IAS 1.108 Example: IAS 1.106 Disclosure IFRS 7.21C Disclosure: IFRS 7.3d Disclosure IFRS 7.3d Disclosure: Effective 2023-01- 01 IFRS 17.127 Disclosure: Effective 2023-01- 01 IFRS 17.127 Disclosure: Effective 2023-01- 01 IFRS 17.124 Disclosure: Effective 2023-01- 01 IFRS 17.124 Disclosure: Effective 2023-01- 01 IFRS 7.3d Disclosure: Effective 2023-01- 01 IFRS 17.125 Disclosure: Effective 2023-01-		
Retained earnings [member] Non-controlling interests [member]  Types of risks [axis]  Risks [member]  Credit risk [member]	member  axis  member  [default]	date 2023-01-01 IFRS 4.IG22 f Disclosure 2023-01-01 IFRS 4.34 b Disclosure IAS 1.108 Example: IAS 1.106 Disclosure IAS 1.108 Example: IAS 1.106 Disclosure IFRS 7.21C Disclosure: IFRS 7.34 Disclosure IFRS 7.30 Disclosure: Effective 2023-01- 01 IFRS 17.125 Bactosure: Effective 2023-01- 01 IFRS 17.127 Disclosure: Effective 2023-01- 01 IFRS 17.124 Disclosure: Effective 2023-01- 01 IFRS 17.124 Disclosure: Effective 2023-01- 01 IFRS 17.125 Disclosure: Effective 2023-01- 01 IFRS 17.124 Disclosure: Effective 2023-01- 01 IFRS 17.125 Disclosure: Effective 2023-01- 01 IFRS 17.126 Disclosure: Effective 2023-01- 01 IFRS 17.127 Disclosure: Effective 2023-01-		
Retained earnings [member]  Non-controlling interests [member]  Types of risks [axis]  Risks [member]  Credit risk [member]	member  axis  member  [default]	date 2023-01-01 IFRS 4.IG22 f Disclosure 2023-01-01 IFRS 4.34 b Disclosure IAS 1.108 Example: IAS 1.106 Disclosure IAS 1.108 Example: IAS 1.106 Disclosure IAS 1.108 Example: IFRS 7.34 Disclosure IFRS 7.33 Disclosure: Effective 2023-01- 01 IFRS 17.128 a Disclosure: Effective 2023-01- 01 IFRS 17.127 Disclosure: Effective 2023-01- 01 IFRS 17.124 Disclosure: Effective 2023-01- 01 IFRS 17.124 Disclosure: Effective 2023-01- 01 IFRS 17.125 Disclosure: Effective 2023-01- 01 IFRS 17.124 Disclosure: Effective 2023-01- 01 IFRS 17.125 Disclosure: Effective 2023-01- 01 IFRS 17.127 Disclosure: Effective 2023-01- 01 IFRS 17.127 Disclosure: Effective 2023-01- 01 IFRS 17.125 Disclosure: Effective 2023-01- 01 IFRS 17.126 Disclosure: Effective 2023-01- 01 IFRS 17.125 Disclosure: Effective 2023-01- 01 IFRS 17.126 Disclosure: Effective 2023-01- 01 IFRS 17.127 Disclosure: Effective 2023-01- 01 IFRS 17.124 Disclosure: Effective 2023-01- 01 IFRS 17.125 Disclosure: Effective 2023-01- 01 IFRS 17.127 Disclosure: Effective 2023-01-		
Retained earnings [member] Non-controlling interests [member]  Types of risks [axis]  Risks [member]  Credit risk [member]	member  axis  member  [default]	date 2023-01-01 IFRS 4.3d b Disclosure 2023-01-01 IFRS 4.3d b Disclosure IAS 1.108 Example: IAS 1.106 Disclosure IAS 1.108 Example: IAS 1.106 Disclosure IAS 1.108 Example: IAS 1.106 Disclosure IFRS 7.21C Disclosure: IFRS 7.34 Disclosure IFRS 7.33 Disclosure: Effective 2023-01- 01 IFRS 17.127 Disclosure: Effective 2023-01- 01 IFRS 17.127 Disclosure: Effective 2023-01- 01 IFRS 17.124 Disclosure: Effective 2023-01- 01 IFRS 17.124 Disclosure: Effective 2023-01- 01 IFRS 7.33 Disclosure: Effective 2023-01- 01 IFRS 7.34 Disclosure: Effective 2023-01- 01 IFRS 7.124 Disclosure: Effective 2023-01- 01 IFRS 17.125 Disclosure: Effective 2023-01-		
Retained earnings [member] Non-controlling interests [member]  Types of risks [axis]  Risks [member]  Credit risk [member]  Liquidity risk [member]	member  axis  member  [default]  member	date 2023-01-01 IFRS 4.IG22 f Disclosure Expiry date 2023-01-01 IFRS 4.34 b Disclosure LAS 1.106 Example: IAS 1.106 Disclosure LAS 1.106 Disclosure LAS 1.106 Disclosure IFRS 7.34 Disclosure IFRS 7.34 Disclosure IFRS 7.33 Disclosure. Effective 2023-01-01 IFRS 7.125 Disclosure Effective 2023-01-01 IFRS 7.126 Disclosure Effective 2023-01-01 IFRS 17.127 Disclosure Effective 2023-01-01 IFRS 17.125 Disclosure Effective 2023-01-01 IFRS 7.33 Disclosure. Effective 2023-01-01 IFRS 7.34 Disclosure. Effective 2023-01-01 IFRS 17.125 Disclosure.		

### 17- Order 19- 19- 19- 19- 19- 19- 19- 19- 19- 19-	Label	Туре	IFRS reference	Additional AU Reference	AU Reference
Specially deproted the control of th				to IFRS elements	- The control of the
Handed and selectivated  Collection and description of the collection of the collect	Currency risk (member)	more	01 IFRS 17.127 Disclosure, Effective 2023-01-		
PROCESSION OF JORNALD  Chee pask and personal  Chee pa	Currency risk [member]	member	01 IFRS 17.124 Disclosure, Effective 2023-01-		
The second control of princing   Second Control of the principal of the pr			Discosure		
Cities provide junction  Early for the provide junction  Early			01 IFRS 17.124 Disclosure, Effective 2023-01-		
Chewysia de planetage  Fragrico de planetage	Interest rate risk [member]	member	01 IFRS 17.128 a (ii) Disclosure, Effective 2023-01-		
City or provided the company of the			01 IFRS 17.127 Disclosure		
Other case as a journal of the common of the					
Early for a principal prin	Other price risk [member]	member	01 IFRS 17.128 a (ii) Disclosure, Effective 2023-01-		
Commissioners with principal commission of the complete services between the complete services and principal commission of the complete services and					
Programmer his promotion of the control of the cont					
Discussion of an expension of the comprometers become given given and control of the comprometers are not all the administration of the comprometers are not all the administration of the comprometers are not all the administrations of the comprometers are not all the administra					
Other comprehensive strates, and in the extended price control months and barry competition.  Other comprehensive strates, with a few sealers of the extended price of the exten			IFRS 7.IG32 Example, IFRS 7.40 a Example		
Service descriptions or comment of the event should be said fraudal assets  Difference completeness become, not of the event should be said fraudal assets  Personal control of the completeness become of the completeness of the bedge of the completeness of the completeness of the bedge of the bedg	Other comprehensive income, net of tax, exchange differences on translation of foreign operations		IAS 1.7 Disclosure, IAS 1.91 a Disclosure		
Other comprehensive in state of the company of the		X duration, credit			
Section of control for bedges, and of so  Pediagrafication applications on control from heights, and of so  Pediagrafication applications on control from heights, and of so  Pediagrafication applications on control from heights of so that height shaw control towards on the source of so	Other comprehensive income, net of tax, available-for-sale financial assets	X <sub>duration, credit</sub>			
The control promotion cannot have been grower and the control promotion of the control promotion	Other comprehensive income, net of tax, cash flow hedges	X duration, credit	IAS 1.91 a <sub>Disclosure</sub> , IAS 1.7 <sub>Disclosure</sub>		
The classification of generotes are control has velocity and of the company of th	Gains (losses) on cash flow hedges, net of tax	X <sub>duration</sub> , credit	IFRS 7.24E a Disclosure, Expiry date 2023-01-		
Recipitations displacements and contract the things of the service					
Reclastration adjustments on the height of t	Reclassification adjustments on cash flow hedges, net of tax	X <sub>duration, debit</sub>	IAS 1.92 Disclosure, Expiry date 2023-01-		
impose exponent a court and of the company of the court o	Reclassification adjustments on cash flow hedges for which hedged future cash flows are no				
discovered in ord or of more than policy of the street of control terms of control terms of control terms of control terms of the street of th	longer expected to occur, net of tax				
Other comprehensive internal, and of the six heights of risk integrations of the company of the	-6.1	duration, debit	IFRS 7.24C b (iv) Disclosure, IFRS 7.24E a Disclosure		
Gard (costs) on horizon all comments in investments inves	recrassrication adjustments on cash flow hedges for which reserve of cash flow hedges will not be recovered in one or more future periods, net of tax	X duration, debit			
Gains (bossed) on helipse of net investments in in foreign operations, not of lax  Reclassification adjustments on hodges of not investments in foreign operations, not of lax.  Proceedings of the comparisons of the comparison of the comparison of the comparison of the comparison	Other comprehensive income, net of tax, hedges of net investments in foreign operations	X <sub>duration, credit</sub>			
Reductafulation adjustments on hoodpor of rest innovationates in foreign operations, need that X are as a second of the gainst desirated in the property of th	Online (former) and hardens of activities to the former of	v	IFRS 7.24E a Disclosure, IAS 39.102 a Disclosure,		
Becasanization adjustment on habitation of the process of the compensation for the compensati	Gains (losses) on neages of net investments in foreign operations, net of tax	A duration, credit	IFRS 9.6.5.13 a Disclosure		
FIRST 0.6.5.4 search  Other comprehensive income, need or sections of the related or discrete  Other comprehensive income, need or sections or search or sections of the related or sections or search or sections	Reclassification adjustments on hadres of not investments in foreign exerctions, not of the	X			
Sequence of the comprehensive income, merid lack change in value of income of options that helps the comprehensive income, merid lack change in value of income of originate with helps the comprehensive income, merid lack change in value of free role of options that helps the comprehensive income, merid lack change in value of free role of options that helps the comprehensive income, merid lack change in value of free role of options that helps the comprehensive income, merid lack change in value of free role of options that helps the comprehensive income, merid lack change in value of free role of options that helps the comprehensive income, merid lack change in value of free role options that helps the comprehensive income, merid lack change in value of free role of the role	necrassification adjustments on needes of net investments in foreign operations, net or tax	A duration, debit			
Other competitations according on the charge in which out of micro value of options that hoogs time, previous of micro freed to the charge in which was on displaced in the charge of th		X <sub>duration, credit</sub>	IAS 1.91 a <sub>Disclosure</sub> , IAS 1.7 <sub>Disclosure</sub>		
Transaction related height disease  Other comprehensive account, ent of lax, change in value of time value of growth and bridge in the comprehensive account, ent of lax, change in value of forward elements of bravend controls that of the comprehensive account, ent of lax, change in value of forward elements of bravend controls that of the comprehensive account, ent of lax, change in value of forward elements of bravend controls that of the comprehensive account, ent of lax, change in value of forward elements of bravend controls that of the comprehensive account, ent of lax, change in value of forward elements of bravend controls that of the comprehensive account, ent of lax, change in value of forward elements of bravend controls that of the comprehensive account, ent of lax, change in value of forward elements of bravend controls that of the comprehensive account, ent of lax, change in value of foreign currency basis specials that ledge in the comprehensive account, ent of lax, change in value of foreign currency basis specials that ledge in the comprehensive account, ent of lax, change in value of foreign currency basis specials that ledge is the comprehensive account, ent of lax, plant ledges of the comprehensive account, ent of lax, plant ledges of the comprehensive account, ent of lax, plant ledges of the comprehensive account, ent of lax, plant ledges of the comprehensive account, ent of lax, plant ledges of the comprehensive account, ent of lax, plant ledges of the comprehensive account, ent of lax, plant ledges of the comprehensive account, ent of lax, plant ledges of the comprehensive account, ent of lax, plant ledges of the comprehensive account, ent of lax, plant ledges of the comprehensive account, ent of lax, plant ledges of the comprehensive account, ent of lax, plant ledges of the comprehensive account, ent of lax, plant ledges of the comprehensive account, ent of lax, plant ledges of the comprehensive account, ent of lax, plant ledges of the comprehensive account, ent of lax, plant ledges of th	Other comprehensive income, net of tax, change in value of time value of options				
printer orbitate hodged times. Other comprehensive internative, etc. of tax, change in salar or floward dements of forward contracts. Nature of the comprehensive internative or tax, change in salar orbitate orb	transaction related hedged items	X <sub>duration, credit</sub>			
Other comprehensive income, not of tax, change in value of howard elements of forward contracts that helps three parties indeed on the process of the helps three parties income and the process of the helps three parties income and the process of the helps three parties income and the process of the helps three parties income, or of tax, change in value of thorup coursery base spreads that helps three parties income, and tax, changes in value of thorup coursery base spreads that helps three parties income, and tax, changes in value of thorup coursery base spreads that helps three parties income, and tax, changes in value of thorup coursery base spreads that helps three parties income.  Other comprehensive more, and of tax, changes in value of three parties income.  Other comprehensive income, and of tax, place passed for income income in comprehensive income, and of tax, place passed in minimum to the passed income income income income.  Other comprehensive income, and of tax, place passed income	period related hedged items				
Descriptories become just a description in value of forward dements of forward contracts had a fine performance contracts and support to the performance of the comprehensive bronze, not of tax, charge in value of foreign currency basis spreads  The comprehensive bronze, not of tax, charge in value of foreign currency basis spreads in the hodge in season, and the comprehensive bronze, not of tax, charge in value of foreign currency basis spreads in the hodge in season, and the comprehensive bronze, not of tax, charge in value of foreign currency basis spreads in the hodge in the performance of tax, charge in value of foreign currency basis spreads in the hodge in the performance of tax, charge in value of foreign currency basis spreads in the hodge in the performance of the comprehensive bronze, not of tax, grains (closes) not revealuation of property, paint and explained.  Other comprehensive bronze, not of tax, grains (closes) not revealuation of property, paint and explained.  Other comprehensive bronze, not of tax, grains (closes) not revealuation of property, paint and explained.  Other comprehensive bronze, not of tax, charges in a value of imax-all basis yas believed to charge in condition of the performance or all tax of					
helps time parcol related helps of terms One comprehensive recome, and to its charge in value of foreign currency basis spreads transaction related helps of terms One comprehensive recome, red of lax, charge in value of foreign currency basis spreads One comprehensive recome, red of lax, charge in value of foreign currency basis grounds that helps One comprehensive recome, red of lax, charge in value of foreign currency basis grounds that helps One comprehensive recome, red of lax, frameda seeds measured at lar value through other Comprehensive recome, red of lax, frameda seeds measured at lar value through tother Comprehensive recome, red of lax, frameda seeds measured at lar value of invance of lax, frameda seeds of lax parts (lax parts) (losses) or resolution of property, pine and equity instruments One comprehensive recome, red of lax, gains (losses) or remaisurements of defined benefit plax. One comprehensive recome, red of lax, plants (losses) or remaisurements of defined benefit plax. One comprehensive recome, red of lax, plants (losses) or remaisurements of defined benefit plax. One comprehensive recome, red of lax, financian for loss that will be redesidated to make the plants of lax plants (losses) or remaisurements of lax plants (losses) or remaisurements or reduced to the plants of lax plants (losses) or remaisurements or reduced to the plants of lax plants (losses) or remaisurements or reduced to the plants of lax plants (losses) or reduced to the plants of lax plants (losses) or reduced to the plants of lax plants (losses) or reduced to the plants of lax plants (losses) or reduced to the plants of lax plants (losses) or reduced to the plants of lax plants (losses) or reduced to the plants of lax plants (losses) or reduced to the plants of lax plants (losses) or reduced to the plants of lax plants (losses) or reduced to the plants of lax plants (losses) or reduced to the plants of lax plants (losses) or reduced to the plants of lax plants (losses) or reduced to the plants of lax plants (losses) or	hedge transaction related hedged items	^ duration, credit			
Other comprehensive income, not of tax, change in value of foreign currency basis spreads that hodge is supported in the company of the comprehensive income not of tax, financial states measured at fair visible timough other compenhensive income, not of tax, giang losses from heatinents in equily instruments.  Other compenhensive income, not of tax, giang losses from heatinents in equily instruments.  Other compenhensive income, not of tax, giang losses from heatinents in equily instruments.  Other compenhensive income, not of tax, giang losses from heatinents in equily instruments.  Other compenhensive income, not of tax, giang losses from heatinents in equily instruments.  Other compenhensive income, not of tax, plant places on measurements of defined benefit plants.  Other compenhensive income, not of tax, insurance insures name (expenses) from insurance conteads issued desculated from profit or loss and will be reclassified by profit or loss.  Other compenhensive income, not of tax, insurance linance income (expenses) from insurance conteads issued desculated from profit or loss and will be reclassified by profit or loss.  Other compenhensive income, not of tax, insurance linance income (expenses) from insurance conteads issued desculated from profit or loss and will be reclassified by profit or loss.  Other compenhensive income, not of tax, finance income (expenses) from insurance conteads asset desculated from profit or loss and will not be reclassified by profit or loss.  Other compenhensive income, not of tax, finance income (expenses) from insurance conteads and excluded from profit or loss.  Other compenhensive income, not of tax, finance income (expenses) from insurance conteads and excluded from profit or loss and will not be reclassified by profit or loss.  Other compenhensive income, not of tax, finance income (expenses) from insurance conteads and excluded from profit or loss.  Other compenhensive income, not of tax, finance income (expenses) from insurance conteads and excluded from profit or lo	hedge time-period related hedged items	^ duration, credit			
Other comprehensive income, net of tax, fundance in season of any value for long or perfect in the profit of the p	Other comprehensive income, net of tax, change in value of foreign currency basis spreads that hedge				
Other comprehensive income, net of tax, famous leaset measured at fair value through other comprehensive income, net of tax, pairs (loses) from investments in equity instruments.  Other comprehensive income, net of tax, pairs (loses) from resistance in equity instruments.  Other comprehensive income, net of tax, pairs (loses) from resistance for the dependency in the comprehensive income, net of tax, pairs (loses) from resistance or the comprehensive income, net of tax, pairs (loses) from resistance contracts in come and of tax, income and of tax income (expenses) from insurance contracts insured excluded from profit or isos that will be reclassified by profit or lose.  Other comprehensive income, net of tax, framous income, (expenses) from insurance contracts held excluded from profit or lose that will be reclassified by profit or lose.  Other comprehensive income, net of tax, framous income (expenses) from insurance contracts held excluded from profit or lose that will be reclassified by profit or lose.  Other comprehensive income, net of tax, framous income (expenses) from resistance contracts held excluded from profit or lose.  Other comprehensive income, net of tax, framous income (expenses) from resistance contracts held excluded from profit or lose.  Share of other comprehensive income of associates and joint ventures accounted for using equity method.  As accounts of the comprehensive income of associates and joint ventures accounted for using equity method.  As accounts of the comprehensive income of associates and joint ventures accounted for using equity method.  As accounts of the comprehensive income of associates and joint ventures accounted for using equity method.  As accounts of the comprehensive income of associates and joint ventures accounted for using equity method.  As accounts of the comprehensive income of associates and joint ventures accounted for using equity method.  As accounts of the comprehensive income of associates and joint ventures accounted for using equity method.  As accoun	Other comprehensive income, net of tax, change in value of foreign currency basis spreads that hedge				
Other competenties income, net of tax, plans (losses) from inestimation of deficiency of the competenties in come, net of tax, change in fair value of financial liability antifoundable to change in certain state of liability.  Other competenties income, net of tax, change in fair value of financial liability attributable to change in certain state of liability.  Other competenties income, net of tax, insurance finance income (expenses) from insurance contracts assessed excluded from profit or loss.  Other competenties income, net of tax, insurance finance income (expenses) from insurance contracts assessed excluded from profit or loss that will not be reclassified to profit or loss.  Other competenties income, net of tax, insurance contracts income (expenses) from insurance contracts income (expenses) from insurance contracts and excluded from profit or loss that will not be reclassified to profit or loss.  Share of other comprehensive income, net of tax, finance income (expenses) from insurance contracts had excluded from profit or loss.  Share of other comprehensive income, expenses income (expenses) from insurance contracts had excluded from profit or loss.  Share of other comprehensive income, expenses income (expenses) from insurance contracts had excluded from profit or loss.  Share of other comprehensive income, expenses income (expenses) from retineurance contracts had excluded from profit or loss.  Share of other comprehensive income, expenses income for expenses income retineurance contracts had excluded from profit or loss.  Share of other comprehensive income, expenses income for expenses income retineurance contracts had excluded from profit or loss.  Share of other comprehensive income of tax expenses income income (expenses) from retineurance contracts had because of the expenses income income (expenses) from retineurance contracts had because of the expenses income	Other comprehensive income, net of tax, financial assets measured at fair value through other				
Other comprehensive bronne, net of tax, parts (osses) on revolution of property, plant and equipment, right-of-use seades and intaling lesseds  Other comprehensive bronne, not of tax, parts (osses) on remeasurements of defined benefit plants order first of liability  Other comprehensive bronne, net of tax, insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will be reclassified to profit or foss  Other comprehensive bronne, net of tax, insurance income (expenses) from insurance contracts issued excluded from profit or loss that will not be reclassified to profit or foss  Other comprehensive income, net of tax, finance income (expenses) from insurance contracts issued excluded from profit or loss that will not be reclassified to profit or foss  Other comprehensive income, net of tax, finance income (expenses) from reissurance contracts held excluded from profit or loss that will not be reclassified to profit or foss  Share of other comprehensive income of associates and joint ventures accounted for using equity method, not of tax.  **Carretic cost**  **Carretic cost**  Other comprehensive income of associates and joint ventures accounted for using equity method, not of tax.  **Carretic cost**  **Carretic cost**  Other comprehensive income of associates and joint ventures accounted for using equity method.  **Carretic cost**  **Carretic cost**  Other comprehensive income of sasociates and joint ventures accounted for using equity method.  **Carretic cost**  Other comprehensive income of sasociates and joint ventures accounted for using equity method.  **Carretic cost**  **Carretic cost**  Other comprehensive income of sasociates and joint ventures accounted for using equity method.  **Carretic cost**  **Carretic cost**  Other comprehensive income of sasociates and joint ventures accounted for using equity method.  **Carretic cost**  Other comprehensive income of sasociates and joint ventures accounted for using equity method.  **Carretic cost**  Other comprehensiv					
Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans Other comprehensive income, net of tax, plans (inserval or for land) Other comprehensive income, net of tax, insurance finance income (expenses) from insurance contracts issued excluded from prot for loss that will be rediscisfied by prot of roles specified by the protection of the protectio	Other comprehensive income, net of tax, gains (losses) on revaluation of property, plant and equipment,				
Other comprehensive income, net of tax, change in fair value of financial faability attributable to change in certain trisk of faability.  Other comprehensive income, net of tax, change in fair value of financial faability attributable to change in certain trisk of faability.  Other comprehensive income, net of tax, financial faability attributable to change in certain trisk of the ce			IAS 1.7 pisclosure		
Other comprehensive income, net of tax, insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will be reclassified to profit or loss.  Other comprehensive income, net of tax, finance income (expenses) from insurance contracts leaded excluded from profit or loss that will not be reclassified to profit or loss.  Other comprehensive income, net of tax, finance income (expenses) from insurance contracts held excluded from profit or loss that will not be reclassified to profit or loss.  Other comprehensive income, net of tax, finance income (expenses) from reinsurance contracts held excluded from profit or loss.  Share of other comprehensive income of associates and joint ventures accounted for using equity method, net of tax.  In the comprehensive income of associates and joint ventures accounted for using equity method, net of tax.  CISTOD (Notes - Share capital preserves and other equity interest.  Disclosure of classes of share capital (text block)  Other classes of share capital (text block)  Disclosure of classes of share capital (text block)  Other comprehensive income of associates and the capital plate for the capital pla	Other comprehensive income, net of tax, change in fair value of financial liability attributable to change in				
Check comprehensive income, net of tax, finance income (expenses) from insurance contracts issued excluded from profit or loss that will be reclassified to profit or loss that will not be reclassified to profit or loss that will not be reclassified to profit or loss that will not be reclassified to profit or loss that will not be reclassified to profit or loss.  Check comprehensive income, net of tax, finance income (expenses) from reinsurance contracts held excluded from profit or loss that will not be reclassified to profit or loss.  Share of other comprehensive income net of tax, finance income (expenses) from reinsurance contracts held excluded from profit or loss.  Share of other comprehensive income or associates and joint ventures accounted for using equity method, not of tax.  [63:E00] Mores scheme explicit reserves and other equity interest.  Disclosure of classes of share capital (seed with the profit or loss).  Disclosure of classes of share capital (seed with the profit or loss).  Share capital (seed with the profit or loss).  Disclosure of classes of share capital (seed with the profit or loss).  Disclosure of classes of share capital (seed with the profit or loss).  Share capital (seed with the profit or loss).  Disclosure of classes of share capital (seed with the profit or loss).  Disclosure of classes of share capital (seed with the profit or loss).	auration, credit				
Other comprehensive income, net of tax, insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will not be reclassified to profit or loss.  Other comprehensive income, net of tax, finance income (expenses) from reinsurance contracts held excluded from profit or loss.  Share of other comprehensive income of associates and joint ventures accounted for using equity method, net of tax.  Share of other comprehensive income of associates and joint ventures accounted for using equity method, net of tax.  Share of other comprehensive income of associates and joint ventures accounted for using equity method. A surface, crief.  Share capital reserves and other equity interest.  Disclosure of classes of abare capital (text) block   tot bloc		X duration, credit	2023-01-01 IAS 1.91 a Disclosure, Effective 2023-01-		
Uniter comprehensive income, net of tax, finance income (expenses) from minurance contracts set excluded from profit or loss and with not be reclassified by not or loss of the comprehensive income, net of tax, finance income (expenses) from reinsurance contracts held excluded from profit or loss  Share of other comprehensive income of associates and joint ventures accounted for using equity method, net of tax.  Eistreo O titler estimates and the comprehensive income of associates and joint ventures accounted for using equity method, net of tax.  Eistreo O titler estimates and the comprehensive income of associates and joint ventures accounted for using equity method, net of tax.  Eistreo Notice estimate equity interest (lent block)  Declosure of classes of share capital (lasticated)  Dec			Effective 2023-01-01 IAS 1.7 Disclosure, Effective		
Cither comprehensive income, net of tax, finance income (expenses) from reinsurance contracts held excluded from profit or loss  Share of other comprehensive income of associates and joint ventures accounted for using equity method, not of tax.  Share of other comprehensive income of associates and joint ventures accounted for using equity method, not of tax.  Share capital, reserves and other equity interest [text block]  Disclosure of classes of share capital [text block]  Classes of share capital [text block]  Share capital [member]  Cridinary shares (member)  Disclosure of classes of share capital [text block]  Disclosure of classes of share capital [text block]  Disclosure of classes of share capital [text block]  As 1.79 a Disclosure of the capital [text block]  As 1.79 a Disclosure of the capital [text block]  Cridinary shares (member)  Disclosure of classes of share capital [text block]  Disclosure of classes of share capital [text block]  Disclosure of classes of share capital [text block]  As 1.79 a Disclosure  As 1.79 a Disclosure  As 1.79 a Disclosure  As 1.79 a Common particle  As 1.79 a (Disclosure  As 1.79 a (Di		X <sub>duration, credit</sub>	2023-01-01 IAS 1.91 a Disclosure, Effective 2023-01-		
excluded from profit or loss  A district. cost   OI IFRS 17 82 conciunants. Effective 2023-01-   OI IFRS 17 82 conciunants. Effective 2023-01-   OI IFRS 17 82 conciunants.   OI IFRS 17 83 conciunants.   OI IFRS 17 93 co			Effective 2023-01-01 IAS 1.91 a Disclosure, Effective		
Share of other comprehensive income of associates and joint ventures accounted for using equity method, nel of tax  Share of other comprehensive income of associates and joint ventures accounted for using equity method, nel of tax  Selection of the stapibility of the selection		X <sub>duration</sub> , credit	2023-01-01 IFRS 17.90 Disclosure, Effective 2023-01-		
Share of other comprehensive income of associates and joint ventures accounted for using equity method, net of tax  [851200] Notes - Share capital, reserves and other equity interest  Disclosure of share capital, reserves and other equity interest  Disclosure of classes of share capital [labstract]  Classes of share capital [labstract]  Ordinary shares [member]  Preference shares [member]  Disclosure of classes of share capital [labstract]  Disclosure of classes of share capital [labstract]  Disclosure of classes of share capital [labstract]  Ordinary shares [member]  Preference shares [member]  Number of shares subtonised  Number of shares susted and fully paid  Number of shares issued and fully paid  Number of shares issued and fully paid  Number of shares issued out not fully paid  Shares  Shares  As 1.79 a (Disclosure)  As 1.79 a (Omnon particle)  Number of shares issued out not fully paid  Shares  As 1.79 a (Oncourse)  Number of shares issued out not fully paid  Shares  As 1.79 a (Oncourse)  Number of shares issued out not fully paid  Shares  As 1.79 a (Oncourse)  Number of shares issued out not fully paid  Shares  As 1.79 a (Oncourse)  Number of shares issued path in the prevail of the path in the pat			01 IAS 1.7 Disclosure		
Bis   Disclosure of share capital, reserves and other equity interest		, X <sub>duration, credit</sub>	9 IFRS 4.39M b Disclosure, IAS 1.91 a Disclosure,		
Disclosure of share capital [test block] Disclosure of classes of share capital [test block]  Classes of share capital [test block] Shares of share capital [test block]  Shares capital [test block]  Classes of share capital [test block]  Shares capital [test block]  Ordinary shares [member]  Preference shares [member]  Preference shares [member]  Disclosure of classes of share capital [line items]  Number of shares authorised  Number of shares sused dastract]  Number of shares issued and fully paid  Number of shares issued and fully paid  Number of shares issued and fully paid  Total number of shares sused with the shares  Explanation of fact that shares have no par value  Reconcilation of number of shares outstanding [labstract]  Number of shares outstanding labstract]  Number of shares outstanding attaching to class of share capital  Number of shares outstanding attaching to class of share capital  Number of shares outstanding attaching to class of share capital  Number of shares outstanding attaching to class of share capital  Number of shares outstanding attaching to class of share capital  Number of shares outstanding attaching to class of share capital  Number of shares served for issue under options and contracts for sale of shares  Shares  Na 1.79 a (W) Ductoure  Na 5.179 a (W) Ductoure  Na 5.179 a (W) Ductoure  Na 5		and a second	IFRS 12.B16 c Disclosure		
Disclosure of classes of share capital [abstract]  Classes of share capital [axis]  Share capital [member]  Criminary shares [member]  Preference shares [member]  Disclosure of classes of share capital [member]  Preference shares [member]  Disclosure of classes of share capital [member]  Mumber of shares shares [member]  Number of shares subtroised  Number of shares sissued [abstract]  Number of shares issued and fully paid  Number of shares issued to not fully paid  Number of shares issued to not fully paid  Number of shares issued to not fully paid  Number of shares issued  Total number of shares issued  Explanation of fact that shares have no par value  Explanation of fact that shares have no par value  Reconciliation of number of shares outstanding albstract]  Number of shares outstanding at ped of period  Changes in number of shares outstanding [abstract]  Number of shares outstanding at end of period  Shares  Number of shares soutstanding at end of period  Number of shares soutstanding at end of period  Shares  Number of shares searced for issue under options and contracts for sale of shares  Number of shares in entity held by entity or by its subsidiaries or associates  Number of shares reserved for issue under options and contracts for sale of shares  Description of terms of shares reserved for issue under options and contracts for sale of shares  Disclosure of reserves within equity [lext block]  Disclosure of reserves within equity [lext block]	Disclosure of share capital, reserves and other equity interest [text block]				
Disclosure of classes of share capital [table]  Classes of share capital [axis]  Share capital [member]  Ordinary shares [member]  Preference shares [member]  Disclosure of classes of share capital line items]  Number of shares authorised  Number of shares issued flabstract]  Number of shares issued and fully paid  Total number of shares issued but not fully paid  Total number of shares issued but not fully paid  Par value per share  Explanation of fact that shares have no par value  Reconcilation of number of shares sustanding labstract]  Number of shares outstanding labstract]  Number of shares outstanding at beginning of period  Changes in number of shares outstanding at end of period  Rights, preferences and restrictions and contracts for sale of shares  Number of shares outstanding at end of period  Rights, preferences and restrictions and contracts for sale of shares  Number of shares soutstanding at end of period  Rights, preferences and restrictions and contracts for sale of shares  Number of shares sustanding at end of period  Shares  Number of shares outstanding at end of period  Rights, preferences and restrictions and contracts for sale of shares  Number of shares served for issue under options and contracts for sale of shares  Number of shares reserved for issue under options and contracts for sale of shares  Number of shares reserved for issue under options and contracts for sale of shares  Disclosure of reserves within equity [lext block]  Disclosure of reserves within equity [lext block]  Disclosure of reserves within equity [lext block]  Lext block  Lext bloc		text block	IAS 1.79 a <sub>Disclosure</sub>		
Share capital [member]  Ordinary shares [member]  Preference shares [member]  Preference shares [member]  Mas 1.79 a Deconsure  As 1.79 a (Macciosure)   Disclosure of classes of share capital [table]					
Ordinary shares [member] Preference shares [member] Number of shares authorised Number of shares sissued and fully paid Number of shares issued and fully paid Number of shares issued but not fully paid Number of shares issued Number of shares outstanding [abstract] Number of shares outstanding [abstract] Number of shares outstanding at beginning of period Shares Number of shares outstanding at beginning of period Number of shares outstanding at edginning at		member			
Preference shares [member]  Disclosure of classes of share capital [line items]  Number of shares authorised  Number of shares sisued [abstract]  Number of shares issued [abstract]  Number of shares issued and fully paid  Number of shares issued and fully paid  Number of shares issued but not fully paid  Number of shares issued but not fully paid  Total number of shares issued  Shares  AS 1.79 a (ii) Disclosure  AS 1.106 d Common practice  AS 1.106 d Common practice  Total number of shares issued  Shares  AS 1.106 d Common practice  AS 1.79 a (iii) Disclosure  Explanation of fact that shares have no par value  Explanation of number of shares outstanding [abstract]  Number of shares outstanding at beginning of period  Changes in number of shares outstanding [abstract]  Total increase (decrease) in number of shares outstanding  Number of shares outstanding at end of period  Rights, preferences and restrictions attaching to class of share capital  Number of shares outstanding to period shares  Number of shares neserved for issue under options and contracts for sale of shares  Description of terms of shares reserved for issue under options and contracts for sale of shares  Disclosure of reserves within equity (last block)  Disclosure of reserves within equity (last block)					
Number of shares authorised Number of shares issued [abstract] Number of shares issued and fully paid Shares Number of shares issued and fully paid Shares Number of shares issued but not fully paid Shares Number of shares issued but not fully paid Shares Number of shares issued Total number of shares issued Total number of shares issued Shares Nas 1.79 a (ii) Disclosure  Explanation of fact that shares have no par value Explanation of fact that shares have no par value Reconciliation of number of shares outstanding [abstract] Number of shares outstanding at beginning of period Shares Number of shares outstanding [abstract] Total increase (decrease) in number of shares outstanding Number of shares outstanding at the opinism of period Shares Number of shares in entity held by entity or by its subsidiaries or associates Number of shares in entity held by entity or by its subsidiaries or associates Number of shares reserved for issue under options and contracts for sale of shares Disclosure of reserves within equity (last block)	Preference shares [member]	member			
Number of shares issued and fully paid  Number of shares issued but not fully paid  Total number of shares issued  Par value per share  Explanation of fact that shares have no par value  Explanation of fact that shares have no par value  Explanation of fact that shares have no par value  Explanation of number of shares outstanding [abstract]  Number of shares outstanding at beginning of period  Changes in number of shares outstanding [abstract]  Total increase (decrease) in number of shares outstanding at seginning at each of period  Number of shares outstanding at each of period  Shares  Number of shares outstanding at each of period  Shares  Number of shares outstanding at each of period  Shares  Number of shares outstanding at each of period  Shares  Number of shares outstanding at each of period  Shares  Number of shares outstanding at each of period  Shares  Number of shares in entity held by entity or by its subsidiaries or associates  Number of shares reserved for issue under options and contracts for sale of shares  Description of terms of shares reserved for issue under options and contracts for sale of shares  Disclosure of reserves within equity (last block)  Disclosure of reserves within equity (last block)	Number of shares authorised		IAS 1.79 a (i) Disclosure		
Number of shares issued but not fully paid  Total number of shares issued  Par value per share  Explanation of fact that shares have no par value  Reconciliation of number of shares outstanding [abstract]  Number of shares outstanding at beginning of period  Changes in number of shares outstanding [abstract]  Total increase (decrease) in number of shares outstanding  Number of shares outstanding at the spinning of period  Shares  AS 1.79 a (ii) Disclosure  AS 1.79 a (iv) Disclosure  AS 1.79 a (iv) Disclosure  AS 1.79 a (iv) Disclosure  INUMBER OF shares outstanding at the spinning of period  Shares  AS 1.79 a (iv) Disclosure		shares	IAS 1.79 a (ii) Disclosure		
Par value per share  Explanation of fact that shares have no par value  Explanation of fact that shares outstanding [abstract]  Number of shares outstanding at beginning of period  Changes in number of shares outstanding [abstract]  Total increase (decrease) in number of shares outstanding at each of period  Number of shares outstanding at end of period  Number of shares outstanding at end of period  Rights, preferences and restrictions attaching to class of share capital  Number of shares in entity held by entity or by its subsidiaries or associates  Number of shares reserved for issue under options and contracts for sale of shares  Description of terms of shares reserved for issue under options and contracts for sale of shares  Disclosure of reserves within equity (last block)  Disclosure of reserves within equity (last block)  Disclosure of reserves within equity (last ract)  Lext (AS 1.79 a (vii) Disclosure	Number of shares issued but not fully paid	shares	IAS 1.79 a (ii) Disclosure		
Explanation of fact that shares have no par value  Reconciliation of number of shares outstanding [abstract]  Number of shares outstanding at beginning of period  Changes in number of shares outstanding at sequence of shares outstanding at leading the sequence of shares outstanding at leading to the sequence of shares outstanding at leading to the sequence of shares outstanding at leading to class of share capital  Number of shares in entity held by entity or by its subsidiaries or associates  Number of shares reserved for issue under options and contracts for sale of shares  Disclosure of reserves within equity (lext block)  Disclosure of reserves within equity (lastract)  Lext (AS 1.79 a (iv) Disclosure  AS 1.79 a (iv) Disclosure			IAS 1.79 a (iii) Disclosure		
Number of shares outstanding at beginning of period Changes in number of shares outstanding [abstract]  Total increase (decrease) in number of shares outstanding Number of shares outstanding at end of period Shares Number of shares outstanding at end of period Shares Number of shares and restrictions attaching to class of share capital Number of shares in entity held by entity or by its subsidiaries or associates Number of shares reserved for issue under options and contracts for sale of shares Description of terms of shares reserved for issue under options and contracts for sale of shares Disclosure of reserves within equity (text block) Disclosure of reserves within equity (text block)  Total increase (decrease)  AS 1.79 a (vi) Disclosure  AS 1.79 a (vi) Disclosure  AS 1.79 a (vii) Disclosure  AS 1.79 a (vii) Disclosure  AS 1.79 a (viii) Disclosure  AS 1.79 a (viii) Disclosure  AS 1.79 b Disclosure	Explanation of fact that shares have no par value				
Total increase (decrease) in number of shares outstanding shares  Number of shares outstanding at end of period shares  Rights, preferences and restrictions attaching to class of share capital text  Number of shares in entity held by entity or by its subsidiaries or associates shares  Number of shares reserved for issue under options and contracts for sale of shares  Description of terms of shares reserved for issue under options and contracts for sale of shares  Disclosure of reserves within equity (text block)  Disclosure of reserves within equity (text block)  AS 1.79 a (vi) Disclosure  Lext (AS 1.79 a (vii) Disclosure	Number of shares outstanding at beginning of period	shares	IAS 1.79 a (iv) Disclosure		
Number of shares outstanding at end of period  Rights, preferences and restrictions attaching to class of share capital  Number of shares in entity held by entity or by its subsidiaries or associates  Number of shares reserved for issue under options and contracts for sale of shares  Description of terms of shares reserved for issue under options and contracts for sale of shares  Disclosure of reserves within equity (text block)  Disclosure of reserves within equity (text block)  Lext block		shares	IAS 1.79 a (iv) Disclosure		
Number of shares in entity held by entity or by its subsidiaries or associates  Number of shares reserved for issue under options and contracts for sale of shares  Description of terms of shares reserved for issue under options and contracts for sale of shares  Disclosure VAS 1.79 a (vii) Disclosure  Lext LAS 1.79 a (vii) Disclosure  LAS 1.79 a (viii) Disclosure  LAS 1.79 a (viii) Disclosure  LAS 1.79 b Disclosure	Number of shares outstanding at end of period	shares	IAS 1.79 a (iv) Disclosure		
Number of shares reserved for issue under options and contracts for sale of shares  Description of terms of shares reserved for issue under options and contracts for sale of shares  Lext IAS 1.79 a (vii) Disclosure  AS 1.79 a (viii) Disclosure  Lext IAS 1.79 b Disclosure  Lext IAS 1.79 b Disclosure			IAS 1.79 a (vi) Disclosure		
Disclosure of reserves within equity [text block] text block AS 1.79 b Disclosure  Disclosure of reserves within equity [abstract]			IAS 1.79 a (vii) Disclosure		
Disclosure of reserves within equity [abstract]  Disclosure of reserves within equity [table]  table Page 104 of 112  IAS 1.79 b Disclosure	Disclosure of reserves within equity [text block]				
Page 104 of 112		table	IAS 1.79 b Disclosure		
	· · ·	Page 104 of 11	2		

Label	Туре	IFRS reference	Additional AU Reference	AU Reference
Reserves within equity [axis]	axis	IAS 1.79 b Disclosure	to IFRS elements	
	member	IAS 1.106 pisclosure, IAS 1.79 b pisclosure		
Other reserves [member]	[default]			
Accumulated other comprehensive income [member]	member	IAS 1.108 Common practice IFRS 1.IG10 Disclosure, IAS 1.108 Example,		
Revaluation surplus [member]	member	IAS 16.39 Disclosure		
Reserve of exchange differences on translation [member]	member	IAS 21.52 b Disclosure, IAS 1.108 Example		
Reserve of cash flow hedges [member]	member	IAS 1.108 Example, IFRS 9.6.5.11 Disclosure		
Reserve of gains and losses on hedging instruments that hedge investments in equity instruments [member]	member	IAS 1.108 Example		
Reserve of change in value of time value of options [member]	member	IAS 1.108 Example, IFRS 9.6.5.15 Disclosure		
Reserve of change in value of forward elements of forward contracts [member]	member	IFRS 9.6.5.16 Disclosure, IAS 1.108 Example		
Reserve of change in value of foreign currency basis spreads [member]	member	IAS 1.108 Example, IFRS 9.6.5.16 Disclosure		
Reserve of gains and losses on financial assets measured at fair value through other comprehensive income [member]	member	IAS 1.108 Example		
Reserve of insurance finance income (expenses) from insurance contracts issued excluded	member	Effective 2023-01-01 IAS 1.108 Example		
from profit or loss that will be reclassified to profit or loss [member]	member	Effective 2023-01-01 IAS 1.106 Example		
Reserve of insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will not be reclassified to profit or loss [member]	member	Effective 2023-01-01 IAS 1.108 Example		
Reserve of finance income (expenses) from reinsurance contracts held excluded from profit	member	Effective 2023-01-01 IAS 1.108 Example		
or loss [member]		Expiry date 2023-01-01 IAS 1.108 Example		
Reserve of gains and losses on remeasuring available-for-sale financial assets [member]  Reserve of remeasurements of defined benefit plans [member]	member member	IAS 1.108 Example		
Amount recognised in other comprehensive income and accumulated in equity relating to				
non-current assets or disposal groups held for sale [member]	member	IFRS 5 - Example 12 Example, IFRS 5.38 Disclosure		
Reserve of gains and losses from investments in equity instruments [member]  Reserve of change in fair value of financial liability attributable to change in credit risk of	member	IAS 1.108 Example		
liability [member]	member	IAS 1.108 Example		
Reserve of share-based payments [member]	member	IAS 1.108 Example		
Reserve for catastrophe [member]	member	Expiry date 2023-01-01 IAS 1.108 Example, Expiry		
		date 2023-01-01 IFRS 4.IG58 Disclosure Expiry date 2023-01-01 IAS 1.108 Example, Expiry		
Reserve for equalisation [member]	member	date 2023-01-01 IFRS 4.IG58 Disclosure		
		Expiry date 2023-01-01 IAS 1.108 Example, Expiry		
Reserve of discretionary participation features [member]	member	date 2023-01-01 IFRS 4.IG22 f Disclosure, Expiry date		
0.1	P	2023-01-01 IFRS 4.34 b Disclosure		
Disclosure of reserves within equity [line items]  Description of nature and purpose of reserves within equity	line items text	IAS 1.79 b Disclosure		
Description of nature and purpose of reserves within equity  Description of rights, preferences and restrictions attaching to category of equity interest by entity without share				
capital	text	IAS 1.80 <sub>Disclosure</sub>		
Summary quantitative data about puttable financial instruments classified as equity instruments	text	IAS 1.136A a Disclosure		
Information about objectives, policies and processes for managing entity's obligation to repurchase or redeem puttable financial instruments	text	IAS 1.136A b Disclosure		
Expected cash outflow on redemption or repurchase of puttable financial instruments	X duration, credit	IAS 1.136A c Disclosure		
Information about how expected cash outflow on redemption or repurchase was determined	text	IAS 1.136A d Disclosure		
[868200] Notes - Rights to interests arising from decommissioning, restoration and environmental				
rehabilitation funds Disclosure of interest in funds [text block]	text block	IFRIC 5 - Consensus Disclosure		
Description of nature of interest in funds	text	IFRIC 5.11 Disclosure		
Description of restrictions on access to assets in funds	text	IFRIC 5.11 Disclosure		
[868500] Notes - Members' shares in co-operative entities and similar instruments	tout blook	IFRIC 2 - Disclosure Disclosure		
Disclosure of redemption prohibition, transfer between financial liabilities and equity [text block]  Transfer between financial liabilities and equity attributable to change in redemption prohibition	text block X <sub>duration</sub>	IFRIC 2.13 Disclosure		
Description of timing and reason for transfer between financial liabilities and equity attributable to change in	text	IFRIC 2.13 Disclosure		
redemption prohibition	lexi	II THO 2.13 Disclosure		
[871100] Notes - Operating segments Disclosure of entity's operating segments [text block]	text block	IFRS 8 - Disclosure Disclosure		
Disclosure of entity's operating segments [text block]  Description of factors used to identify entity's reportable segments	text	IFRS 8.22 a Disclosure		
Description of judgements made by management in applying aggregation criteria for operating segments	text	IFRS 8.22 aa Disclosure		
Description of types of products and services from which each reportable segment derives its revenues	text	IFRS 8.22 b Disclosure		
Description of sources of revenue for all other segments	text	IFRS 8.16 Disclosure		
Description of basis of accounting for transactions between reportable segments  Description of nature of differences between measurements of reportable segments' profits or losses and entity's	text	IFRS 8.27 a Disclosure		
profit or loss before income tax expense or income and discontinued operations	text	IFRS 8.27 b Disclosure		
Description of nature of differences between measurements of reportable segments' assets and entity's assets	text	IFRS 8.27 c Disclosure		
Description of nature of differences between measurements of reportable segments' liabilities and entity's				
liabilities	text	IFRS 8.27 d <sub>Disclosure</sub>		
Description of nature of changes from prior periods in measurement methods used to determine reported	text	IFRS 8.27 e Disclosure		
segment profit or loss and effect of those changes on measure of segment profit or loss  Description of nature and effect of any asymmetrical allocations to reportable segments	text	IFRS 8.27 f Disclosure		
Disclosure of operating segments (text block)	text block	IFRS 8.23 Disclosure		
Disclosure of operating segments [abstract]				
Disclosure of operating segments [table]	table	IFRS 8.23 Disclosure		
Segment consolidation items [axis]	axis	IFRS 8.23 Disclosure		
Entity's total for segment consolidation items [member]	member [default]	IFRS 8.28 Disclosure		
Operating segments [member]	member	IFRS 8.28 Disclosure		
Material reconciling items [member]	member	IFRS 8.28 Disclosure		
Elimination of intersegment amounts [member]	member	IFRS 8.28 Example, IFRS 8.IG4 Example		
Unallocated amounts [member]	member	IFRS 8.IG4 Example, IFRS 8.28 Example		
		IFRS 15.115 Disclosure, IAS 19.138 d Example, IFRS 8.23 Disclosure,		
Segments [axis]	axis	IAS 36.130 d (ii) Disclosure, Effective 2023-01-		
		01 IFRS 17.96 c Example		
		IAS 19.138 d Example, IFRS 15.115 Disclosure,		
Segments [member]	member (default)	IAS 36.130 d (ii) Disclosure,		
	[default]	IFRS 8.28 Disclosure, Effective 2023-01- 01 IFRS 17.96 C Example		
		IFRS 15.115 Disclosure, IFRS 8.23 Disclosure,		
Reportable segments [member]	member	IAS 19.138 d Example, Effective 2023-01-		
		01 IFRS 17.96 c Example		
All other segments [member]	member	IFRS 15.115 <sub>Disclosure</sub> , IFRS 8.16 <sub>Disclosure</sub>		
Disclosure of operating segments [line items]	line items	IFDC 10 D10 h (r)		
		IFRS 12.B12 b (v) Disclosure, IFRS 8.33 a Disclosure, IFRS 8.28 a Disclosure; IFRS 12.B10 b Example,		
Danasa	v	IFRS 5.33 b (i) Disclosure, IFRS 8.23 a Disclosure,		
Revenue	X duration, credit	IFRS 8.34 Disclosure, IAS 1.102 Example,		
		IFRS 8.32 Disclosure, IAS 1.103 Example,		
		IAS 1.82 a Disclosure		
Interest income	X duration, credit	IAS 1.112 c Common practice, IFRS 8.23 c Disclosure, IFRS 8.28 e Disclosure, IFRS 12.B13 e Disclosure		
		IFRS 8.28 e Disclosure, IFRS 12.B13 e Disclosure IFRS 8.23 d Disclosure, IFRS 8.28 e Disclosure,		
Interest expense	X <sub>duration, debit</sub>	IFRS 8.23 d Disclosure, IFRS 8.28 e Disclosure, IFRS 12.B13 f Disclosure		
Interest income (oversee)		IAS 1.85 Common practice, IFRS 8.23 Disclosure,		
Interest income (expense)	X duration, credit	IFRS 8.28 e Disclosure		
	v	IAS 1.99 Disclosure, IAS 1.102 Example,		
Depreciation and amortisation expense	X <sub>duration</sub> , debit	IFRS 8.23 e Disclosure, IAS 1.104 Disclosure, IFRS 8.28 e Disclosure, IFRS 12.B13 d Disclosure		
		IFRS 8.28 e Disclosure, IFRS 12.B13 d Disclosure  Effective on first application of IFRS		
Share of profit (loss) of associates and joint ventures accounted for using equity method	X duration, credit	9 IFRS 4.39M b Disclosure, IAS 1.82 c Disclosure,		
		IFRS 8.28 e Disclosure, IFRS 8.23 g Disclosure		
		Disclosule/ 5 Disclosule		

Label				
	Туре	IFRS reference	Additional AU Reference to IFRS elements	AU Reference
		IAS 12.79 Disclosure, IAS 1.82 d Disclosure,		
Tax expense (income)	X <sub>duration, debit</sub>	IAS 12.81 c (ii) Disclosure, IFRS 12.B13 g Disclosure, IAS 12.81 c (i) Disclosure, IFRS 8.23 h Disclosure,		
	.,	IAS 26.35 b (viii) Disclosure		
Other material non-cash items	X duration, debit	IFRS 8.28 e <sub>Disclosure</sub> , IFRS 8.23 i <sub>Disclosure</sub> IAS 1.102 <sub>Example</sub> , IFRS 8.23 <sub>Example</sub> ,		
Profit (loss) before tax	X duration, credit	IFRS 5.33 b (i) Disclosure, IFRS 8.28 b Example,		
		IAS 1.103 <sub>Example</sub> IFRS 8.23 <sub>Disclosure</sub> , IAS 1.81A a <sub>Disclosure</sub> ,		
Profit (loss) from continuing operations	X <sub>duration, credit</sub>	IFRS 8.28 b Disclosure, IFRS 12.B12 b (vi) Disclosure		
		IAS 7.18 b <sub>Disclosure</sub> , IAS 1.81A a <sub>Disclosure</sub> , Effective		
		on first application of IFRS 9 IFRS 4.39L e Example, IFRS 8.28 b Disclosure, IAS 1.106 d (i) Disclosure,		
Profit (loss)	X duration, credit	IFRS 1.24 b Disclosure, IFRS 1.32 a (ii) Disclosure,		
		IFRS 12.B10 b Example, IFRS 8.23 Disclosure, Effective 2023-01-01 IFRS 17.113 b Example		
		IFRS 13.93 a <sub>Disclosure</sub> , IFRS 8.23 <sub>Disclosure</sub> ,		
Assets	X instant, debit	IFRS 8.28 c Disclosure, IFRS 13.93 b Disclosure,		
		IAS 1.55 <sub>Disclosure</sub> , IFRS 13.93 e <sub>Disclosure</sub> IAS 1.54 e <sub>Disclosure</sub> , IFRS 8.24 a <sub>Disclosure</sub> ,		
Investments accounted for using equity method	X instant, debit	IFRS 12.B16 Disclosure		
Additions to non-current assets other than financial instruments, deferred tax assets, net defined benefit assets, and rights arising under insurance contracts	X duration, debit	IFRS 8.24 b <sub>Disclosure</sub> , IFRS 8.28 e <sub>Disclosure</sub>		
	V	IFRS 8.28 d Disclosure, IAS 1.55 Disclosure,		
Liabilities	X instant, credit	IFRS 8.23 Disclosure, IFRS 13.93 b Disclosure, IFRS 13.93 e Disclosure, IFRS 13.93 a Disclosure		
Impairment loss recognised in profit or loss	X duration, debit	IAS 36.129 a Disclosure, IAS 36.126 a Disclosure		
Reversal of impairment loss recognised in profit or loss Impairment loss recognised in other comprehensive income	X duration, credit	IAS 36.129 b Disclosure, IAS 36.126 b Disclosure IAS 36.129 a Disclosure, IAS 36.126 c Disclosure		
Reversal of impairment loss recognised in other comprehensive income	X duration, credit	IAS 36.129 b Disclosure, IAS 36.126 d Disclosure		
Net cash flows from (used in) operating activities	X <sub>duration</sub>	IAS 7.50 d <sub>Disclosure</sub> , IAS 7.10 <sub>Disclosure</sub> IAS 7.50 d <sub>Disclosure</sub> , IAS 7.10 <sub>Disclosure</sub>		
Net cash flows from (used in) investing activities  Net cash flows from (used in) financing activities	X duration, debit X duration, debit	IAS 7.50 d Disclosure, IAS 7.10 Disclosure IAS 7.50 d Disclosure, IAS 7.10 Disclosure		
Description of material reconciling items	text	IFRS 8.28 Disclosure		
Disclosure of products and services [text block]  Disclosure of products and services [abstract]	text block	IFRS 8.32 Disclosure		
Disclosure of products and services [table]	table	IFRS 8.32 Disclosure		
Products and services [axis]	axis member	IFRS 8.32 Disclosure, IFRS 15.B89 a Example		
Products and services [member]	[default]	IFRS 15.B89 a Example, IFRS 8.32 Disclosure		
Disclosure of products and services [line items]	line items	IFRS 12.B12 b (v) Disclosure, IFRS 8.33 a Disclosure,		
		IFRS 8.28 a Disclosure, IFRS 12.B10 b Example,		
Revenue	X duration, credit	IFRS 5.33 b (i) Disclosure, IFRS 8.23 a Disclosure, IFRS 8.34 Disclosure, IAS 1.102 Example,		
		IFRS 8.32 Disclosure, IAS 1.103 Example,		
Disclosure of geographical areas [text block]	text block	IAS 1.82 a Disclosure IFRS 8.33 Disclosure		
Disclosure of geographical areas [abstract]	text block			
Disclosure of geographical areas [table]	table	IFRS 8.33 Disclosure		
Geographical areas [axis]	axis	IAS 19.138 a <sub>Example</sub> , IFRS 8.33 <sub>Disclosure</sub> , IFRS 15.B89 b <sub>Example</sub> , , Effective 2023-01-		
		01 IFRS 17.96 b Example		
Geographical areas [member]	member	IFRS 15.B89 b Example, IAS 19.138 a Example, IFRS 8.33 Disclosure, Effective 2023-01-		
, , , , , , , , , , , , , , , , , , ,	[default]	01 IFRS 17.96 b Example		
Country of domicile [member] Foreign countries [member]	member member	IFRS 8.33 a Disclosure IFRS 8.33 b Disclosure IFRS 8.33 a Disclosure IFRS 8.33 b Disclosure		
Disclosure of geographical areas [line items]	line items			
		IFRS 12.B12 b (v) Disclosure, IFRS 8.33 a Disclosure,		
Downer	~	IFRS 8.28 a <sub>Disclosure</sub> , IFRS 12.B10 b <sub>Example</sub> , IFRS 5.33 b (i) <sub>Disclosure</sub> , IFRS 8.23 a <sub>Disclosure</sub> ,		
Revenue	X <sub>duration, credit</sub>	IFRS 8.34 Disclosure, IAS 1.102 Example, IFRS 8.32 Disclosure, IAS 1.103 Example,		
		IAS 1.82 a Disclosure		
Non-current assets other than financial instruments, deferred tax assets, post-employment benefit assets, and rights arising under insurance contracts	X instant, debit	IFRS 8.33 b Disclosure		
Disclosure of major customers [text block]	text block	IFRS 8.34 Disclosure		
Disclosure of major customers [abstract] Disclosure of major customers [table]	table	IFRS 8.34 Disclosure		
Major customers [axis]	axis	IFRS 8.34 Disclosure		
Customers [member]	member [default]	IFRS 8.34 Disclosure		
Government [member]	member	IFRS 8.34 Disclosure		
Disclosure of major customers [line items]	line items	IFRS 12.B12 b (v) Disclosure, IFRS 8.33 a Disclosure,		
		IFRS 8.28 a Disclosure, IFRS 12.B10 b Example,		
Revenue	X <sub>duration, credit</sub>	IFRS 5.33 b (i) Disclosure, IFRS 8.23 a Disclosure, IFRS 8.34 Disclosure, IAS 1.102 Example,		
		IFRS 8.32 Disclosure, IAS 1.103 Example,		
Percentage of antity's revenue	X.XX <sub>duration</sub>	IAS 1.82 a Disclosure IFRS 8.34 Common practice		
Percentage of entity's revenue Information about major customers	text	IFRS 8.34 Disclosure		
Description of basis for attributing revenues from external customers to individual countries	text	IFRS 8.33 a Disclosure		
Explanation of interest income reported net of interest expense  Explanation of why revenues from external customers for each product and service, or each group of similar	text	IFRS 8.23 Disclosure		
products and services, are not reported  [880000] Notes - Additional information	text	IFRS 8.33 Disclosure, IFRS 8.32 Disclosure		
Disclosure of additional information [text block]	text block	IAS 1.112 c <sub>Disclosure</sub>		
Capital commitments [abstract]  Contractual capital commitments	X instant. credit	IAS 1.112 c Common practice		
Authorised capital commitments but not contracted for	X instant, credit	IAS 1.112 c Common practice		
Total capital commitments Auditor's remuneration [abstract]	X instant, credit	IAS 1.112 c Common practice		
	X duration, debit	IAS 1.112 C Common practice		
Auditor's remuneration for audit services	X duration, debit	IAS 1.112 c Common practice		
Auditor's remuneration for audit services Auditor's remuneration for tax services		IAS 1.112 C Common practice		
Auditor's remuneration for audit services	X duration, debit			
Auditor's remuneration for audit services Auditor's remuneration for tax services Auditor's remuneration for other services Total auditor's remuneration Auditor and reviewer's remuneration [abstract]				AASR 1054 10
Auditor's remuneration for audit services Auditor's remuneration for tax services Auditor's remuneration for other services Total auditor's remuneration Auditor and reviewer's remuneration [abstract] Disclosure of remuneration of auditors and reviewers including other services [text block] Disclosure of nature of other non-audit and non-review services [text block]	text block			AASB 1054.10
Auditor's remuneration for audit services Auditor's remuneration for tax services Auditor's remuneration for other services Total auditor's remuneration Auditor and reviewer's remuneration Auditor and reviewer's remuneration [abstract] Disclosure of remuneration of auditors and reviewers including other services [text block] Disclosure of nature of other non-audit and non-review services [text block] Fees paid by parent to each auditor or reviewer, including any network firm, for audit or review of financial statements	text block			AASB 1054.10. AASB 1054.10.a
Auditor's remuneration for audit services Auditor's remuneration for tax services Auditor's remuneration for other services Total auditor's remuneration Auditor and reviewer's remuneration [abstract] Disclosure of remuneration of auditors and reviewers including other services [text block] Disclosure of nature of other non-audit and non-review services [text block] Fees paid by parent to each auditor or reviewer, including any network firm, for audit or review of financial statements performed during reporting period Fees paid by subsidiaries to each auditor or reviewer, including any network firm, for audit or review of financial	text block			
Auditor's remuneration for audit services Auditor's remuneration for tax services Auditor's remuneration for tax services Total auditor's remuneration Auditor and reviewer's remuneration Auditor and reviewer's remuneration [abstract] Disclosure of remuneration of auditors and reviewers including other services [text block] Disclosure of nature of other non-audit and non-review services [text block] Fees paid by parent to each auditor or reviewer, including any network firm, for audit or review of financial statements performed during reporting period	text block  X, duration, debit			AASB 1054.10.a
Auditor's remuneration for audit services Auditor's remuneration for tax services Auditor's remuneration for other services Total auditor's remuneration Auditor and reviewer's remuneration [abstract] Disclosure of remuneration of auditors and reviewers including other services [text block] Disclosure of nature of other non-audit and non-review services [text block] Fees paid by parent to each auditor or reviewer, including any network firm, for audit or review of financial statements performed during reporting period Fees paid by subsidiaries to each auditor or reviewer, including any network firm, for audit or review of financial statements performed during reporting period Fees paid by parent to each auditor or reviewer, including any network firm, for other services performed during reporting period	text block  X, duration, debit  X, duration, debit  X, duration, debit			AASB 1054.10.a AASB 1054.10.a AASB 1054.10.b
Auditor's remuneration for audit services Auditor's remuneration for tax services Auditor's remuneration for tax services Total auditor's remuneration for other services Total auditor's remuneration Auditor and reviewer's remuneration Bisclosure of remuneration (abstract) Disclosure of remuneration of auditors and reviewers including other services [text block] Disclosure of nature of other non-audit and non-review services [text block] Fees paid by parent to each auditor or reviewer, including any network firm, for audit or review of financial statements performed during reporting period Fees paid by subsidiaries to each auditor or reviewer, including any network firm, for audit or review of financial statements performed during reporting period Fees paid by parent to each auditor or reviewer, including any network firm, for other services performed during reporting period Fees paid by subsidiaries to each auditor or reviewer, including any network firm, for other services performed during reporting period	text block  X, duration, debit  X, duration, debit  X, duration, debit  X, duration, debit			AASB 1054.10.a AASB 1054.10.a AASB 1054.10.b AASB 1054.10.b
Auditor's remuneration for audit services Auditor's remuneration for tax services Auditor's remuneration for tax services Total auditor's remuneration Auditor and reviewer's remuneration Auditor and reviewer's remuneration [abstract] Disclosure of remuneration of auditors and reviewers including other services [text block] Disclosure of nature of other non-audit and non-review services [text block] Fees paid by parent to each auditor or reviewer, including any network firm, for audit or review of financial statements performed during reporting period Fees paid by subsidiaries to each auditor or reviewer, including any network firm, for audit or review of financial statements performed during reporting period Fees paid by parent to each auditor or reviewer, including any network firm, for other services performed during reporting period Fees paid by subsidiaries to each auditor or reviewer, including any network firm, for other services performed during reporting period	text block  X, duration, debit  X, duration, debit  X, duration, debit			AASB 1054.10.a AASB 1054.10.a AASB 1054.10.b
Auditor's remuneration for audit services Auditor's remuneration for that services Auditor's remuneration for that services Total auditor's remuneration Auditor's remuneration Auditor and reviewer's remuneration Bisclosure of remuneration of auditors and reviewers including other services [text block] Disclosure of nature of other non-audit and non-review services [text block] Fees paid by parent to each auditor or reviewer, including any network firm, for audit or review of financial statements performed during reporting period Fees paid by subsidiaries to each auditor or reviewer, including any network firm, for audit or review of financial statements performed during reporting period Fees paid by parent to each auditor or reviewer, including any network firm, for other services performed during reporting period Fees paid by subsidiaries to each auditor or reviewer, including any network firm, for other services performed during reporting period Fees paid by subsidiaries to each auditor or reviewer, including any network firm, for other services performed during reporting period Fees paid by subsidiaries to each auditor or reviewer, including any network firm, for other services performed during reporting period	text block  X, duration, debit  X, duration, debit  X, duration, debit  X, duration, debit	IAS 1.112 c Common practice IAS 1.112 C Common practice		AASB 1054.10.a AASB 1054.10.a AASB 1054.10.b AASB 1054.10.b

Inhal	Tyrno	IEDS reference	Additional AU Reference	All Poforonco
Label Miscellaneous time bands [abstract]	Туре	IFRS reference	to IFRS elements	AU Reference
miscontinuous iine vanus (austracij		IFRS 16.97 Disclosure, IFRS 15.120 b (i) Disclosure,		
		IFRS 7.B11 Example, IFRS 7.42E e Disclosure, IAS 1.61 Disclosure,		
Maturity [axis]	axis	IFRS 16.94 Disclosure, IFRS 7.23B a Disclosure, Effective e 2023-01-01 IFRS 17.109A Disclosure, Effective		
		2023-01- 01 IFRS 17.132 b <sub>Disclosure</sub> , IAS 19.147 c <sub>Example</sub> , Effe		
		ctive 2023-01-01 IFRS 17.109 Disclosure, Effective		
		2023-01-01 IFRS 17.120 Disclosure  IFRS 15.120 b (i) Disclosure		
		IFRS 16.97 Disclosure, IFRS 16.94 Disclosure, IFRS 7.B1  1 Example, IFRS 7.23B a Disclosure, IAS 1.61 Disclosure,		
Aggregated time bands [member]	member	IFRS 7.B35 Example, Effective 2023-01-		
- 99-59-4		01 IFRS 17.109A Disclosure, Effective 2023-01- 01 IFRS 17.132 b Disclosure, IAS 19.147 c Example, Effe		
		ctive 2023-01-01 IFRS 17.120 Disclosure, Effective 2023-01-01 IFRS 17.109 Disclosure		
On demand [member]	member	IAS 1.112 C Common practice		
Later than one month and not later than two months [member]	member	IAS 1.112 c <sub>Common practice</sub> , IFRS 7.35N <sub>Example</sub> , IFRS 7.IG20D <sub>Example</sub> , Expiry date 2023-01-		
		01 IFRS 7.37 Common practice IFRS 7.B11 Example, IFRS 7.IG31A Example		
Later than one month and not later than six months [member]	member	IFRS 7.35N Example, IAS 1.112 c Common practice,		
Later than two months and not later than three months [member]	member	IFRS 7.IG20D Example, , Expiry date 2023-01- 01 IFRS 7.37 Common practice		
Later than three months and not later than four months [member]	member	IAS 1.112 C Common practice IAS 1.112 C Common practice		
Later than four months [member]  Later than six months [member]	member member	IAS 1.112 c Common practice		
		IFRS 7.B11 Example, IFRS 16.97 Disclosure, IAS 1.112 C Common practice, IFRS 7.IG31A Example,		
Later than one year and not later than two years [member]	member	IFRS 16.94 Disclosure, Effective 2023-01- 01 IFRS 17.132 b Disclosure		
		IFRS 7.B11 Example, IFRS 16.94 Disclosure,		
Later than two years and not later than three years [member]	member	IFRS 16.97 Disclosure, IAS 1.112 C Common practice, IFRS 7.IG31A Example, Effective 2023-01-		
		01 IFRS 17.132 b Disclosure		
Later than three years and not later than four years [member]	member	IFRS 7.IG31A Example, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, IFRS 7.B11 Example,		
Later than three years and not later than roth years [member]	member	IAS 1.112 c Common practice: Effective 2023-01- 01 IFRS 17.132 b Disclosure		
		IFRS 16.94 Disclosure, IFRS 7.IG31A Example,		
Later than four years and not later than five years [member]	member	IAS 1.112 c Common practice, IFRS 7.B11 Example, IFRS 16.97 Disclosure, Effective 2023-01-		
Later than two years and not later than five years [member]	member	01 IFRS 17.132 b Disclosure IAS 1.112 C Common practice		
Later than five years and not later than ten years [member]	member	IFRS 7.IG31A Example, IFRS 7.B11 Example,		
Later than three years [member]	member	IAS 1.112 c Common practice IFRS 7.B11 Example IFRS 7.IG31A Example		
Later than ten years [member]	member	IFRS 7.IG31A Example, IAS 1.112 C Common practice, IFRS 7.B11 Example		
Disclosure of franking credits [text block]	text block	. 110 / Example		AASB 1054.13, AASB 1054.12, AASB AASB
Disclosure of additional information about franking credits for each class [text block]  Disclosure of deed of cross guarantee [text block]	text block text block			AASB AASB 1054.15 ASIC CO 98/1418
[901000] Axis - Retrospective application and retrospective restatement  Retrospective application and retrospective restatement [axis]		IAS 8.49 b (i) Disclosure, IAS 1.106 b Disclosure,		
The trospective application and retrospective restatement [axis]				
	axis	IAS 8.29 c (i) Disclosure, IAS 8.28 f (i) Disclosure		
Currently stated [member]	member	IAS 1.20 d <sub>Common practice</sub> , IAS 8.49 b (i) <sub>Disclosure</sub> , IAS 1.106 b <sub>Disclosure</sub> , IAS 8.28 f (i) <sub>Disclosure</sub> ,		
Currently stated [member]		IAS 1.20 d Common practice, IAS 8.49 b (i) Disclosure,		
Currently stated [member]  Previously stated [member]	member	IAS 1.20 d Common practice <sup>1</sup> IAS 8.49 b (i) Disclosure <sup>1</sup> IAS 1.106 b Disclosure <sup>1</sup> IAS 8.28 f (i) Disclosure <sup>2</sup> IAS 8.29 c (i) Disclosure <sup>2</sup> IAS 8.29 c (i) Disclosure <sup>2</sup> IAS 8.29 c (ii) Disclosure <sup>2</sup> IAS 1.113 b Disclosure <sup>2</sup> IAS 1.106 b Disclosure <sup>2</sup> IAS 1.20 c (i) Disclosure <sup>2</sup> IAS 1.20 c (ii) Disclosure <sup>2</sup> IAS 1.20 c (iii) Disclosure <sup>2</sup>		
, , ,	member [default]	IAS 1.20 d Common practice: IAS 8.49 b (i) Disclosure: IAS 1.106 b Disclosure: IAS 8.28 f (i) Disclosure: IAS 8.29 c (i) Disclosure: IAS 8.29 c (ii) Disclosure: IAS 1.106 b Disclosure: IAS 8.29 c (i) Disclosure: IAS 2.28 f (ii) Disclosure: IAS 8.49 b (ii) Disclosure IAS 8.28 f (ii) Disclosure: IAS 8.49 b (ii) Disclosure		
Previously stated [member]	member [default] member	IAS 1.20 d Common practice IAS 8.49 b (i) Disclosurer IAS 1.106 b Disclosure: IAS 8.28 f (i) Disclosurer IAS 8.29 c (i) Disclosure: Effective 2023-01- 01 IFRS 17.113 b Disclosure IAS 1.106 b Disclosure: IAS 8.29 c (i) Disclosure IAS 8.28 f (i) Disclosure. IAS 8.49 b (i) Disclosure IAS 8.28 f (i) Disclosure. IAS 8.49 b (i) Disclosure IAS 1.106 b Disclosure. IAS 8.29 c (i) Disclosure IAS 8.28 f (i) Disclosure. IAS 8.29 c (i) Disclosure		
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]	member [default] member member member member	IAS 1.20 d Common practice: IAS 8.49 b (i) Disclosure: IAS 1.106 b Disclosure: IAS 8.28 f (i) Disclosure: IAS 2.29 c (i) Disclosure: IAS 8.29 c (ii) Disclosure: IAS 1.106 b Disclosure: IAS 8.29 c (ii) Disclosure: IAS 1.106 b Disclosure: IAS 8.29 c (ii) Disclosure: IAS 8.28 f (ii) Disclosure: IAS 8.49 b (ii) Disclosure: IAS 8.28 f (ii) Disclosure: IAS 8.29 c (ii) Disclosure: IAS 8.28 f (ii) Disclosure: IAS 8.29 c (ii) Disclosure: IAS 8.28 f (ii) Disclosure: IAS 8.29 c (ii) Disclosure IAS 8.28 f (ii) Disclosure: IAS 8.29 c (ii) Disclosure IAS 8.28 f (ii) Disclosure: IAS 8.29 c (ii) Disclosure		
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]	member [default] member member	IAS 1.20 d Common practice IAS 8.49 b (i) Disclosurer IAS 1.106 b Disclosure: IAS 8.28 f (i) Disclosurer IAS 8.29 c (i) Disclosure: Effective 2023-01- 01 IFRS 17.113 b Disclosure IAS 1.106 b Disclosure: IAS 8.29 c (i) Disclosure IAS 8.28 f (i) Disclosure. IAS 8.49 b (i) Disclosure IAS 8.28 f (i) Disclosure. IAS 8.49 b (i) Disclosure IAS 1.106 b Disclosure. IAS 8.29 c (i) Disclosure IAS 8.28 f (i) Disclosure. IAS 8.29 c (i) Disclosure		
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]	member [default]  member  member  member  member  member  member	IAS 1.20 d Common practicer IAS 8.49 b (i) Disclosurer IAS 1.106 b Disclosurer IAS 8.29 f (i) Disclosurer IAS 2.92 c (i) Disclosurer IAS 2.92 c (i) Disclosurer IAS 1.106 b Disclosurer IAS 1.106 b Disclosurer IAS 8.29 c (ii) Disclosurer IAS 8.28 f (ii) Disclosurer IAS 8.28 f (ii) Disclosurer IAS 8.28 f (ii) Disclosurer IAS 8.29 c (ii) Disclosurer IAS 8.28 f (ii) Disclosurer IAS 8.29 c (ii) Disclosurer IAS 8.29 c (iii) Disclosurer IAS 8.49 b (iii) Disclosurer IAS 8.49 c Disclosurer IAS 8.49 c Disclosure		
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 voluntary changes in accounting policy [member]  Increase (decrease) due to voluntary changes in accounting policy [member]  Increase (decrease) due to corrections of prior period errors [member]  Increase (decrease) due to corrections of prior period errors [member]  Increase (decrease) due to changes in accounting policy [member]  Increase (decrease) due to changes in accounting policy [member]  Increase (decrease) due to changes in accounting policy [member]  Increase (decrease) due to changes in accounting policy [member]  Increase (decrease) due to changes in accounting policy [member]  Increase (decrease) due to voluntary changes in accounting policy [member]  Increase (decrease) due to voluntary changes in accounting policy [member]  Increase (decrease) due to voluntary changes in accounting policy [member]  Increase (decrease) due to voluntary changes in accounting policy [member]  Increase (decrease) due to changes in accounting policy [member]  Increase (decrease) due to changes in accounting policy [member]  Increase (decrease) due to voluntary changes in accounting policy [member]  Increase (decrease) due to voluntary changes in accounting policy [member]  Increase (decrease) due to voluntary changes in accounting policy [member]  Increase (decrease) due to voluntary changes in accounting policy [member]  Increase (decrease) due to voluntary changes in accounting policy [member]  Increase (decrease) due to voluntary changes in accounting policy [member]  Increase (decrease) due to voluntary changes in accounting policy [member]  Increase (decrease) due to voluntary changes in accounting policy [member]  Increase (decreas	member (default)  member member member member member member axis	IAS 1.20 d Common practicer IAS 8.49 b (i) Disclosurer IAS 1.106 b Disclosurer IAS 8.28 f (i) Disclosurer IAS 2.29 c (i) Disclosure. Effective 2023-01- 01 IFRS 17.113 b Disclosure IAS 1.106 b Disclosurer IAS 8.29 c (ii) Disclosurer IAS 8.28 f (ii) Disclosurer IAS 8.28 f (ii) Disclosurer IAS 8.29 c (ii) Disclosurer IAS 1.106 b Disclosurer IAS 8.29 c (ii) Disclosurer IAS 8.29 c (ii) Disclosurer IAS 8.29 c (ii) Disclosurer IAS 8.28 f (ii) Disclosurer IAS 8.29 c (ii) Disclosurer IAS 8.29 d Disclosurer IAS 8.29 c (ii) Disclosurer IAS 8.29 d Disclosurer IAS 8.29 d Disclosurer IAS 8.29 d Disclosurer IAS 8.49 b (ii) Disclosurer IAS 8.49 b (ii) Disclosurer IAS 8.49 c Disclosure		
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]  [901100] Axis - Departure from requirement of IFRS	member [default] member member member member member member	IAS 1.20 d Common practicer IAS 8.49 b (i) Disclosurer IAS 1.106 b Disclosurer IAS 8.28 f (i) Disclosurer IAS 2.92 c (i) Disclosurer IAS 2.92 c (i) Disclosurer IAS 1.106 b Disclosurer IAS 1.106 b Disclosurer IAS 2.92 c (ii) Disclosurer IAS 2.82 f (ii) Disclosurer IAS 3.28 f (ii) Disclosurer IAS 3.28 f (ii) Disclosurer IAS 3.28 f (ii) Disclosurer IAS 3.29 c (ii) Disclosurer IAS 3.28 f (ii) Disclosurer IAS 3.29 c (ii) Disclosurer IAS 3.28 f (ii) Disclosurer IAS 3.29 c (ii) Disclosurer IAS 3.29 d (iii) Disclosurer IAS 3.29 d (iii) Disclosurer IAS 3.29 d Disclosurer IAS 3.20 d Common practicer IAS 3.28 f (ii) Disclosurer IAS 1.20 d Common practicer IAS 3.28 f (iii) Disclosurer IAS 3.29 c (ii) Disclosurer IAS 3.29 c (iii) Disclosurer IAS 3.20 d (iii) Disclosurer		
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]  [801100] Axis - Departure from requirement of IFRS  Departure from requirement of IFRS [xis]  Currently stated [member]  Reported if in compliance with requirement of IFRS [member]	member [default]  member member member member member axis member default]	IAS 1.20 d Common practice: IAS 8.49 b (i) Disclosure: IAS 1.106 b Disclosure: IAS 8.29 f (i) Disclosure: IAS 1.20 d Common practice: IAS 8.29 c (ii) Disclosure: IAS 1.20 d Common practice: IAS 8.29 c (iii) Disclosure: IAS 1.106 b Disclosure: IAS 8.29 c (ii) Disclosure: IAS 8.29 d (iii) Disclosure: IAS 8.29 d (iii) Disclosure: IAS 8.28 f (ii) Disclosure: IAS 8.29 c (iii) Disclosure: IAS 8.28 f (iii) Disclosure: IAS 8.29 c (iii) Disclosure: IAS 8.29 d (iiii) Disclosure: IAS 8.29 d (iiii) Disclosure: IAS 8.29 d (iiiiii) Disclosure: IAS 8.29 d (iiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiii		
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 other 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]  [501100] Axis = Departure from requirement of IFRS  Departure from requirement of IFRS [axis]  Currently stated [member]	member (default)  member member member member member member member member member default]	IAS 1.20 d Common practicer IAS 8.49 b (i) Disclosurer IAS 1.106 b Disclosure. IAS 8.28 f (i) Disclosurer IAS 2.29 c (i) Disclosure. Effective 2023-01- 01 IFRS 17.113 b Disclosure IAS 1.106 b Disclosure. IAS 8.29 c (i) Disclosure IAS 8.28 f (i) Disclosure. IAS 8.49 b (i) Disclosure IAS 8.28 f (i) Disclosure. IAS 8.49 b (i) Disclosure. IAS 8.28 f (i) Disclosure. IAS 8.29 c (i) Disclosure. IAS 8.28 f (i) Disclosure. IAS 8.29 c (i) Disclosure. IAS 8.28 f (i) Disclosure. IAS 8.29 c (i) Disclosure. IAS 8.28 f (i) Disclosure. IAS 8.29 c (i) Disclosure. IAS 8.29 d Disclosure. IAS 8.29 c (ii) Disclosure. IAS 8.29 d Disclosure. IAS 8.29 c (ii) Disclosure. IAS 1.20 d Disclosure. IAS 8.49 b (i) Disclosure. IAS 1.20 d Common practice. IAS 8.49 b (i) Disclosure. IAS 1.20 d Disclosure. IAS 8.28 f (i) Disclosure. IAS 1.20 d Disclosure. IAS 8.20 f (i) Disclosure. IAS 1.20 d Disclosure. IAS 8.20 f (i) Disclosure. IAS 1.20 d Disclosure. IAS 8.20 f (i) Disclosure. IAS 1.20 d Disclosure. IAS 8.20 f (i) Disclosure. IAS 1.20 f Disclosure. IAS 8.20 f (i) Disclosure. IAS 1.20 f Disclosure. Effective 2023-01- 01 IFRS 17.113 b Disclosure.		
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 orrections of prior period errors [member]  [501100] Axis = Departure from requirement of IFRS  Departure from requirement of IFRS [axis]  Currently stated [member]  Reported if in compliance with requirement of IFRS [member]  Increase (decrease) due to departure from requirement of IFRS [member]	member [default]  member member member member member axis member default]	IAS 1.20 d Common practice: IAS 8.49 b (i) Disclosure: IAS 1.106 b Disclosure: IAS 8.28 f (i) Disclosure: IAS 1.20 d Common practice: IAS 8.29 c (ii) Disclosure: IAS 1.20 d Common practice: IAS 8.29 c (iii) Disclosure: IAS 8.29 c (iii) Disclosure: IAS 8.29 c (iii) Disclosure: IAS 8.28 f (ii) Disclosure: IAS 8.29 c (iii) Disclosure: IAS 8.28 f (iii) Disclosure: IAS 8.29 c (iii) Disclosure: IAS 8.29 c (iii) Disclosure: IAS 8.29 c (iiii) Disclosure: IAS 8.29 d Disclosure: IAS 8.29 d (iiii) Disclosure: IAS 8.29 d Disclosure: IAS 8.29 d (iiiii) Disclosure: IAS 8.29 d Disclosure: IAS 8.29 d (iiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiii		
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 voluntary changes in accounting policy [member]  Increase (decrease) due to corrections of prior period errors [member]  [501100] Axis - Departure from requirement of IFRS [axis]  Currently stated [member]  Reported if in compliance with requirement of IFRS [member]  Increase (decrease) due to departure from requirement of IFRS [member]  [501500] Axis - Creation date	member (default)  member member member member member member member member axis  member member axis  member default]	IAS 1.20 d Common practice: IAS 8.49 b (i) Disclosure: IAS 1.106 b Disclosure: IAS 8.29 f (i) Disclosure: IAS 8.29 f (i) Disclosure: IAS 8.29 c (ii) Disclosure: IAS 8.28 f (ii) Disclosure: IAS 8.29 c (ii) Disclosure: IAS 8.28 f (ii) Disclosure: IAS 8.29 c (ii) Disclosure: IAS 8.28 f (ii) Disclosure: IAS 8.29 c (ii) Disclosure: IAS 8.28 f (iii) Disclosure: IAS 8.29 c (iii) Disclosure: IAS 8.28 f (iii) Disclosure: IAS 8.29 c (iii) Disclosure: IAS 8.29 f (iii) Disclosure: IAS 8.29 c (iii) Disclosure: IAS 8.29 d Disclosure: IAS 8.29 c (iii) Disclosure: IAS 8.29 d Disclosure: IAS 8.29 c (iii) Disclosure: IAS 8.29 c (iiii) Disclosure: IAS 8.29 c (iiii) Disclosure: IAS 8.29 c (iiiii) Disclosure: IAS 8.29 c (iiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiii		
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]  [901100] Axis - Departure from requirement of IFRS  Departure from requirement of IFRS [axis]  Currently stated [member]  Reported if in compliance with requirement of IFRS [member]  Increase (decrease) due to departure from requirement of IFRS [member]  [901500] Axis - Creation date  Creation date [axis]  Default financial statements date [member]  [903000] Axis - Continuing and discontinued operations	member (default)  member member member member member axis  member default)	IAS 1.20 d Common practice IAS 8.49 b (i) Disclosure IAS 1.106 b Disclosure IAS 8.29 f (i) Disclosure IAS 2.29 c (i) Disclosure IRE INCOME IAS 2.29 c (i) Disclosure IAS 1.106 b Disclosure IAS 8.29 c (ii) Disclosure IAS 1.106 b Disclosure, IAS 8.29 c (i) Disclosure IAS 8.28 f (i) Disclosure, IAS 8.49 b (i) Disclosure IAS 8.28 f (i) Disclosure, IAS 8.49 b (i) Disclosure IAS 8.28 f (i) Disclosure, IAS 8.29 c (i) Disclosure IAS 8.28 f (i) Disclosure, IAS 8.29 c (i) Disclosure IAS 8.28 f (i) Disclosure, IAS 8.29 c (i) Disclosure IAS 8.29 f (i) Disclosure, IAS 8.29 c (i) Disclosure IAS 8.29 d Disclosure, IAS 8.29 c (i) Disclosure IAS 1.20 d Common practice, IAS 8.49 b (i) Disclosure IAS 1.20 d Common practice IAS 1.20 d Disclosure, IAS 8.49 b (i) Disclosure IAS 1.20 d Disclosure, IAS 8.49 b (i) Disclosure IAS 1.20 d Disclosure, IAS 8.49 b (i) Disclosure IAS 1.20 d Disclosure, IAS 8.49 b (i) Disclosure IAS 1.20 d Disclosure, IAS 8.49 b (i) Disclosure IAS 8.29 c (i) Disclosure, IAS 8.49 b (i) Disclosure IAS 8.29 c (i) Disclosure, IAS 8.49 b (i) Disclosure, IAS 8.29 c (		
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 orrections of prior period errors [member]  [901100] Axis - Departure from requirement of IFRS  Departure from requirement of IFRS [axis]  Currently stated [member]  Reported if in compliance with requirement of IFRS [member]  Increase (decrease) due to departure from requirement of IFRS [member]  [901500] Axis - Creation date  Creation date [axis]  Default financial statements date [member]  [903000] Axis - Continuing and discontinued operations  Continuing and discontinued operations [axis]	member (default)  member member member member member axis  member (default)  member (default)  member member member axis	IAS 1.20 d Common practice: IAS 8.49 b (i) Disclosure: IAS 1.106 b Disclosure: IAS 8.29 f (i) Disclosure: IAS 1.20 d (i) Disclosure: IAS 1.20 d (ii) Disclosure: IAS 1.20 d (iii) Disclosure: IAS 8.29 c (iii) Disclosure: IAS 8.28 f (iii) Disclosure: IAS 8.29 c (iii) Disclosure: IAS 8.28 f (iii) Disclosure: IAS 8.29 c (iii) Disclosure: IAS 8.28 f (iii) Disclosure: IAS 8.29 c (iii) Disclosure: IAS 8.29 c (iii) Disclosure: IAS 8.29 d (iiii) Disclosure: IAS 8.29 d (iii) Disclosure: IAS 8.28 d (iii) Disclosure: IAS 8.29 d (iii) Disclosure: IAS 8.28 d (iii) Disclosure: IAS 8.29 d (iii) Disclosure: IAS 8.29 d (iii) Disclosure: IAS 8.29 d (iiii) Disclosure: IAS 8.29 d (iiii) Disclosure: IAS 8.29 d (iiiii) Disclosure: IAS 8.29 d (iiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiii		
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 voluntary changes in accounting policy [member]  Increase (decrease) due to voluntary changes in accounting policy [member]  Increase (decrease) due to voluntary changes in accounting policy [member]  Increase (decrease) due to orrections of prior period errors [member]  [901100] Axis - Departure from requirement of IFRS  Departure from requirement of IFRS [axis]  Currently stated [member]  Reported if in compliance with requirement of IFRS [member]  Increase (decrease) due to departure from requirement of IFRS [member]  [901500] Axis - Creation date  Creation date [axis]  Default financial statements date [member]  [903000] Axis - Continuing and discontinued operations  Continuing operations [member]	member (default) member member member member member default) member member member default) member default) member member default)	IAS 1.20 d Common practice IAS 8.49 b (i) Disclosure IAS 1.106 b Disclosure IAS 8.29 f (i) Disclosure IAS 1.20 d (i) Disclosure IAS 1.20 d (ii) Disclosure IAS 1.20 d (iii) Disclosure IAS 2.29 c (iii) Disclosure IAS 1.20 d (iii) Disclosure IAS 1.20 d (iii) Disclosure IAS 1.20 d (iii) Disclosure IAS 8.29 c (iii) Disclosure IAS 8.28 f (iii) Disclosure IAS 8.29 c (iii) Disclosure IAS 8.28 f (iii) Disclosure IAS 8.29 c (iii) Disclosure IAS 8.28 f (iii) Disclosure IAS 8.29 c (iii) Disclosure IAS 8.29 b (iii) Disclosure IAS 8.29 c (iii		
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 orrections of prior period errors [member]  [901100] Axis - Departure from requirement of IFRS  Departure from requirement of IFRS [axis]  Currently stated [member]  Reported if in compliance with requirement of IFRS [member]  Increase (decrease) due to departure from requirement of IFRS [member]  [901500] Axis - Creation date  Creation date [axis]  Default financial statements date [member]  [903000] Axis - Continuing and discontinued operations  Continuing and discontinued operations [axis]	member [default]  member member member member member axis member [default] member member default]	IAS 1.20 d Common practice: IAS 8.49 b (i) Disclosure: IAS 1.106 b Disclosure: IAS 8.29 f (i) Disclosure: IAS 1.20 d Common practice: IAS 8.29 c (ii) Disclosure: IAS 8.29 c (iii) Disclosure: IAS 8.29 d Disclo		
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 voluntary 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]  [201100] Axis - Departure from requirement of IFRS  Departure from requirement of IFRS [axis]  Currently stated [member]  Reported if in compliance with requirement of IFRS [member]  Increase (decrease) due to departure from requirement of IFRS [member]  [201500] Axis - Creation date  Creation date [axis]  Default financial statements date [member]  [203000] Axis - Continuing and discontinued operations  Continuing operations [member]  Aggregate continuing and discontinued operations [member]	member (default)  member member member member member default)  axis member (default)  member member member default)  axis member (default)  axis member (default)  axis member (default)  member member member member	IAS 1.20 d Common practice: IAS 8.49 b (i) Disclosure: IAS 1.106 b Disclosure: IAS 8.29 f (i) Disclosure: IAS 1.20 d Common practice: IAS 8.29 c (i) Disclosure: IAS 8.29 c (ii) Disclosure: IAS 8.29 c (iii) Disclosure: IAS 8.29 d Disclosure: IAS 8.29 d Disclosure: IAS 8.29 d Disclosure: IAS 8.29 c (iii) Disclosure: IAS 8.29 d Disclosure: IAS 8.29		
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 voluntary changes in accounting policy required by IFRSs [member]  Increase (decrease) due to voluntary changes in accounting policy [member]  Increase (decrease) due to outlinary changes in accounting policy [member]  Increase (decrease) due to outlinary changes in accounting policy [member]  Increase (decrease) due to corrections of prior period errors [member]  Departure from requirement of IFRS [axis]  Currently stated [member]  Reported if in compliance with requirement of IFRS [member]  Increase (decrease) due to departure from requirement of IFRS [member]  [2015:00] Axis = Creation date  Creation date [axis]  Default financial statements date [member]  [2030:00] Axis = Continuing and discontinued operations  Continuing operations [member]  Aggregate continuing and discontinued operations [member]  Discontinued operations [member]	member (default) member member member member member axis member member member member member default) member	IAS 1.20 d Common practice: IAS 8.49 b (i) Disclosure: IAS 1.106 b Disclosure: IAS 8.29 f (i) Disclosure: IAS 1.20 d (i) Disclosure: IAS 1.20 d (ii) Disclosure: IAS 1.20 d (iii) Disclosure: IAS 8.29 c (iii) Disclosure: IAS 8.28 f (iii) Disclosure: IAS 8.29 c (iii) Disclosure: IAS 8.28 f (iii) Disclosure: IAS 8.29 c (iii) Disclosure: IAS 8.28 f (iii) Disclosure: IAS 8.29 c (iii) Disclosure: IAS 8.29 d (iii) Disclosure: IAS 1.20 d Common practice: IAS 8.29 d (iii) Disclosure: IAS 8.29 d (iii) Disclosure: IAS 1.20 d Common practice: IAS 8.29 d (iii) Disclosure: IAS 1.20 d Disclosure: IAS 8.29 d (iii) Disclosure: IAS 8.29		
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 [member]  Increase (decrease) due to voluntary changes in accounting policy [member]  Increase (decrease) due to orrections of prior period errors [member]  Increase (decrease) due to corrections of prior period errors [member]  Departure from requirement of IFRS [axis]  Currently stated [member]  Reported if in compliance with requirement of IFRS [member]  Increase (decrease) due to departure from requirement of IFRS [member]  Increase (decrease) due to departure from requirement of IFRS [member]  [901500] Axis - Creation date  Creation date [axis]  Default financial statements date [member]  [903000] Axis - Continuing and discontinued operations  Continuing and discontinued operations [member]  Aggregate continuing and discontinued operations [member]  Disposal groups classified as held for sale [member]	member (default)  member member member member member default)  axis member (default)  member member member member member member member default)  axis member (default)  axis member	IAS 1.20 d Common practice: IAS 8.49 b (i) Disclosure: IAS 1.106 b Disclosure: IAS 8.29 f (i) Disclosure: IAS 1.20 d Common practice: IAS 8.29 c (ii) Disclosure: IAS 8.29 c (iii) Disclosure: IAS 8.29 c (iii) Disclosure: IAS 8.29 c (iii) Disclosure: IAS 8.28 f (ii) Disclosure: IAS 8.29 c (iii) Disclosure: IAS 8.28 f (iii) Disclosure: IAS 8.29 c (iii) Disclosure: IAS 8.29 d Disclos		
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]  Increase (decrease) due to corrections of prior period errors [member]  Departure from requirement of IFRS [axis]  Currently stated [member]  Reported if in compliance with requirement of IFRS [member]  Increase (decrease) due to departure from requirement of IFRS [member]  [801500] Axis - Creation date  Creation date [axis]  Default financial statements date [member]  [903000] Axis - Continuing and discontinued operations  Continuing and discontinued operations [member]  Aggregate continuing and discontinued operations [member]  Discontinued operations [member]  Disposal groups classified as held for sale [member]  [904000] Axis - Assets and liabilities classified as held for sale  Assets and liabilities classified as held for sale [axis]	member (default) member member member member member axis member (default) member member default) member member member axis	IAS 1.20 d Common practice: IAS 8.49 b (i) Disclosure: IAS 1.106 b Disclosure: IAS 8.29 f (i) Disclosure: IAS 1.20 d (i) Disclosure: IAS 1.20 d (ii) Disclosure: IAS 1.20 d (iii) Disclosure: IAS 8.29 c (iii) Disclosure: IAS 8.29 c (iii) Disclosure: IAS 8.28 f (iii) Disclosure: IAS 8.29 c (iii) Disclosure: IAS 8.29 d (iii) Disclosure: IAS 8.29 c (iii) Disclosure: IAS 8.29 d (iii) Disclosure:		
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]  Increase (decrease) due to corrections of prior period errors [member]  Departure from requirement of IFRS [axis]  Currently stated [member]  Reported if in compliance with requirement of IFRS [member]  Increase (decrease) due to departure from requirement of IFRS [member]  Increase (decrease) due to departure from requirement of IFRS [member]  [901500] Axis - Creation date  Creation date [axis]  Default financial statements date [member]  [903000] Axis - Continuing and discontinued operations  Continuing and discontinued operations [axis]  Continuing operations [member]  Aggregate continuing and discontinued operations [member]  Disposal groups classified as held for sale [member]  [904000] Axis - Assets and liabilities classified as held for sale [member]  Assets and liabilities not classified as held for sale [member]	member default]  member member member member member axis  member default]  member default]  member member member member axis  member default]  axis member default]	IAS 1.20 d Common practice: IAS 8.49 b (i) Disclosure: IAS 1.106 b Disclosure: IAS 8.29 f (i) Disclosure: IAS 8.29 f (i) Disclosure: IAS 8.29 c (ii) Disclosure: IAS 8.29 c (iii) Di		
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]  Increase (decrease) due to corrections of prior period errors [member]  Departure from requirement of IFRS [axis]  Currently stated [member]  Reported if in compliance with requirement of IFRS [member]  Increase (decrease) due to departure from requirement of IFRS [member]  Increase (decrease) due to departure from requirement of IFRS [member]  Default financial statements date [member]  [903000] Axis - Creation date  Continuing and discontinued operations  Continuing and discontinued operations [member]  Aggregate continuing and discontinued operations [member]  Disposal groups classified as held for sale [member]  [904000] Axis - Assets and liabilities classified as held for sale [member]  Assets and liabilities rot classified as held for sale [member]  Assets and liabilities classified as held for sale [member]  Assets and liabilities classified as held for sale [member]	member (default) member member member member member axis member default) member default) member member member axis member (default) axis member (default) member member default) member member member member	IAS 1.20 d Common practice: IAS 8.49 b (i) Disclosure: IAS 1.106 b Disclosure: IAS 8.29 f (i) Disclosure: IAS 1.20 d (i) Disclosure: IAS 1.20 d (ii) Disclosure: IAS 1.20 d (iii) Disclosure: IAS 8.29 c (iii) Disclosure: IAS 8.29 d (iii) Disclosure: IAS 8.29 c (iii) Disclosure: IAS 8.29 d (iii) Disclosure:		
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]  Increase (decrease) due to corrections of prior period errors [member]  Departure from requirement of IFRS [axis]  Currently stated [member]  Reported if in compliance with requirement of IFRS [member]  Increase (decrease) due to departure from requirement of IFRS [member]  Politon Axis - Creation date  Creation date [axis]  Default financial statements date [member]  [903000] Axis - Continuing and discontinued operations  Continuing and discontinued operations [member]  Aggregate continuing and discontinued operations [member]  Disposal groups classified as held for sale [member]  [904000] Axis - Assets and liabilities classified as held for sale [member]  Assets and liabilities not classified as held for sale [member]  Assets and liabilities classified as held for sale [member]  Disposal groups classified as held for sale [member]	member (default) member member member member member axis member (default) member member member member member axis member (default) axis member (default) member	IAS 1.20 d Common practice: IAS 8.49 b (i) Disclosure: IAS 1.106 b Disclosure: IAS 8.29 f (i) Disclosure: IAS 8.29 f (i) Disclosure: IAS 8.29 c (i) Disclosure: IAS 8.29 c (ii) Disclosure: IAS 8.29 c (iii) Di	ASIC COLD/554	
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 voluntary changes in accounting policy required by IFRSs [member]  Increase (decrease) due to voluntary changes in accounting policy [member]  Increase (decrease) due to outload prior period errors [member]  Increase (decrease) due to outload prior period errors [member]  [Dotto] Axis - Departure from requirement of IFRS  [Departure from requirement of IFRS [axis]  Currently stated [member]  Reported if in compliance with requirement of IFRS [member]  Increase (decrease) due to departure from requirement of IFRS [member]  [Dotto] Axis - Creation date  Creation date [axis]  Default financial statements date [member]  [903000] Axis - Continuing and discontinued operations  Continuing and discontinued operations [member]  Aggregate continuing and discontinued operations [member]  Disposal groups classified as held for sale [member]  Assets and liabilities classified as held for sale [member]  Assets and liabilities classified as held for sale [member]  Non-current assets held for sale [member]  Disposal groups classified as held for sale [member]  Disposal groups classified as held for sale [member]	member (default)  member member member member member member default)  member member member member member default)  axis member (default)  axis member (default)  axis member (default)  member member member member member member default)  axis member member member member member member default)	IAS 1.20 d Common practice: IAS 8.49 b (i) Disclosure: IAS 1.106 b Disclosure: IAS 8.29 f (i) Disclosure: IAS 1.20 d (i) Disclosure: IAS 1.20 d (ii) Disclosure: IAS 8.29 c (iii) D	ASIC CO10/654	
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 to changes in accounting policy [member]  Increase (decrease) due to voluntary changes in accounting policy [member]  Increase (decrease) due to corrections of prior period errors [member]  [901100] Axis - Departure from requirement of IFRS  Departure from requirement of IFRS [axis]  Currently stated [member]  Reported if in compliance with requirement of IFRS [member]  Increase (decrease) due to departure from requirement of IFRS [member]  Increase (decrease) due to departure from requirement of IFRS [member]  [901500] Axis - Cereation date  Creation date [axis]  Default financial statements date [member]  [90300] Axis - Continuing and discontinued operations  Continuing operations [member]  Aggregate continuing and discontinued operations [member]  Discontinued operations [member]  Disposal groups classified as held for sale [member]  [904000] Axis - Assets and liabilities classified as held for sale [member]  Assets and liabilities not classified as held for sale [member]  Assets and liabilities classified as held for sale [member]  Assets and liabilities classified as held for sale [member]  Disposal groups classified as held for sale [member]  Non-current assets held for sale [member]  Disposal groups classified as held for sale [member]  Non-current assets held for sale [member]  Oisposal groups classified as held for sale [member]  Oisposal groups classified as held for sale [member]  Oisposal groups classified as held for sale [member]  Separate [member]	member (default) member member member member member member member member member default) member member member member member axis member (default) axis member (default) member member member member member member default)	IAS 1.20 d Common practice IAS 8.49 b (i) Disclosure IAS 1.106 b Disclosure IAS 8.29 f (i) Disclosure IAS 8.29 f (i) Disclosure IAS 8.29 c (ii) Disclosure IAS 8.29 f (ii) Disclosure IAS 8.29 c (ii) Disclosure IAS 8.28 f (ii) Disclosure IAS 8.29 c (ii) Disclosure IAS 8.28 f (ii) Disclosure IAS 8.29 c (ii) Disclosure IAS 8.29 c (ii) Disclosure IAS 8.28 f (ii) Disclosure IAS 8.29 c (iii) Disclosure IAS 8	ASIC CO10/654	
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 voluntary changes in accounting policy [member]  Increase (decrease) due to voluntary changes in accounting policy [member]  Increase (decrease) due to voluntary changes in accounting policy [member]  Increase (decrease) due to corrections of prior period errors [member]  Increase (decrease) due to corrections of prior period errors [member]  Departure from requirement of IFRS [axis]  Currently stated [member]  Reported if in compliance with requirement of IFRS [member]  Increase (decrease) due to departure from requirement of IFRS [member]  Increase (decrease) due to departure from requirement of IFRS [member]  Pofault financial statements date [member]  Gosooo] Axis - Creation date  Continuing and discontinued operations  Continuing and discontinued operations [member]  Aggregate continuing and discontinued operations [member]  Disposal groups classified as held for sale [member]  Disposal groups classified as held for sale [member]  Assets and liabilities not classified as held for sale [member]  Non-current assets held for sale [member]  Disposal groups classified as held for sale [member]  Consolidated [member]	member (default) member default)	IAS 1.20 d Common practice: IAS 8.49 b (i) Disclosure: IAS 1.106 b Disclosure: IAS 8.29 f (i) Disclosure: IAS 8.29 f (i) Disclosure: IAS 8.29 c (i) Disclosure: IAS 8.29 d Disclosure: IAS 8.29 c (i) Disclosure: IAS 8.29 d Disclosure: IAS 8.29 c (i) Disclosure: IAS 8.29 d Disclosure: I	ASIC CO10/654	
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]  [8011100] Axis - Departure from requirement of IFRS  Departure from requirement of IFRS [axis]  Currently stated [member]  Reported if in compliance with requirement of IFRS [member]  Increase (decrease) due to departure from requirement of IFRS [member]  [801500] Axis - Creation date  Creation date [axis]  Default financial statements date [member]  [903000] Axis - Continuing and discontinued operations  Continuing and discontinued operations [axis]  Continuing operations [member]  Aggregate continuing and discontinued operations [member]  Disposal groups classified as held for sale [member]  [904000] Axis - Assets and liabilities classified as held for sale [member]  Assets and liabilities classified as held for sale [member]  Assets and liabilities classified as held for sale [member]  Disposal groups classified and separate financial statements  Consolidated and separate financial statements [axis]	member (default)  member member member member member member member default)  member member member member member default)  axis member (default)  axis member default)  member member member member member member default)  axis member default)  member	IAS 1.20 d Common practice: IAS 8.49 b (i) Disclosure: IAS 1.106 b Disclosure: IAS 8.29 f (i) Disclosure: IAS 1.20 d Common practice: IAS 8.29 c (ii) Disclosure: IAS 8.29 c (iii) Disclosure: IAS 8.29 c (iii) Disclosure: IAS 8.29 c (iii) Disclosure: IAS 8.28 f (ii) Disclosure: IAS 8.29 c (iii) Disclosure: IAS 8.28 f (iii) Disclosure: IAS 8.29 c (iii) Disclosure: IAS 8.29 d Di	ASIC CO10/654	
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 to thanges in accounting policy [member]  Increase (decrease) due to to tour policy [member]  Increase (decrease) due to corrections of prior period errors [member]  [501100] Axis - Departure from requirement of IFRS  Departure from requirement of IFRS [axis]  Currently stated [member]  Reported if in compliance with requirement of IFRS [member]  Increase (decrease) due to departure from requirement of IFRS [member]  Increase (decrease) due to departure from requirement of IFRS [member]  Politicol Axis - Creation date  Creation date [axis]  Default financial statements date [member]  [903000] Axis - Continuing and discontinued operations  Continuing and discontinued operations [member]  Aggregate continuing and discontinued operations [member]  Disposal groups classified as held for sale [member]  [904000] Axis - Assets and liabilities classified as held for sale [member]  Assets and liabilities classified as held for sale [member]  Assets and liabilities ont classified as held for sale [member]  Assets and liabilities ont classified as held for sale [member]  Non-current assets held for sale [member]  Disposal groups classified as held for sale [member]  Disposal groups classified as held for sale [member]  Non-current assets held for sale [member]  Separate [member]  Separate [member]  Separate [member]  Separate [member]  Functional or presentation currency [member]  Currency in which information is displayed [member]  Currency in which information is displayed [member]	member (default) member member member member member member member member default) member member member member member member member default) axis member (default) member member member member default) member member member default) member member member member member member member axis member default) member member axis member default)	IAS 1.20 d Common practice: IAS 8.49 b (i) Disclosure: IAS 1.106 b Disclosure: IAS 8.29 f (i) Disclosure: IAS 8.29 f (i) Disclosure: IAS 8.29 c (i) Disclosure: IAS 8.29 c (ii) Disclosure: IAS 8.29 c (iii) Discl	ASIC CO10/654	
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 tournations of prior period errors [member]  Increase (decrease) due to corrections of prior period errors [member]  [301100] Axis - Departure from requirement of IFRS  Departure from requirement of IFRS [axis]  Currently stated [member]  Reported if in compliance with requirement of IFRS [member]  Increase (decrease) due to departure from requirement of IFRS [member]  Increase (decrease) due to departure from requirement of IFRS [member]  [301500] Axis - Creation date  Creation date [axis]  Default financial statements date [member]  [302000] Axis - Continuing and discontinued operations  Continuing operations [member]  Aggregate continuing and discontinued operations [member]  Disposal groups classified as held for sale [member]  Disposal groups classified as held for sale [member]  Assets and liabilities classified as held for sale [member]  Assets and liabilities classified as held for sale [member]  Disposal groups classified as held for sale [member]  On-current assets held for sale [member]  Disposal groups classified and separate [inancial statements [axis]  Consolidated [member]  Separate [member]  Financial statements [axis]  Consolidated [member]  Separate [member]  Financial or presentation currency [member]	member [default] member member member member member axis member [default] member member member member member member axis member [default] member member member member member axis member [default] member default] member member member member member default] member default]	IAS 1.20 d Common practice: IAS 8.49 b (i) Disclosure: IAS 1.106 b Disclosure: IAS 8.29 f (i) Disclosure: IAS 8.29 f (i) Disclosure: IAS 8.29 c (i) Disclosure: IAS 8.29 c (ii) Disclosure: IAS 8.29 d Disclosure: IA	ASIC CO10/654	

Label	Type	IFRS reference	Additional AU Reference	AU Reference
Opening balance before adjustment, cumulative effect at date of initial application [member]	member	IAS 1.106 Common practice	to IFRS elements	
Increase (decrease) due to changes in accounting policy required by IFRSs, cumulative effect at date of initial	[default]			
application [member]  Opening balance after adjustment, cumulative effect at date of initial application [member]	member member	IAS 1.106 Common practice IAS 1.106 Common practice		
[990000] Axis - Defaults	member			
Accounting estimates [axis]	axis member	IAS 8.39 Disclosure		
Accounting estimates [member]	[default]	IAS 8.39 Disclosure		
Actuarial assumptions [axis]	axis member	IAS 19.145 <sub>Disclosure</sub>		
Actuarial assumptions [member]  Agricultural produce by group [axis]	[default]	IAS 19.145 Disclosure IAS 41.46 b (ii) Common practice		
Agricultural produce, group [member]	axis member	IAS 41.46 b (ii) Common practice		
Agricultural produce, group [member]	[default]	Expiry date 2023-01-01 IFRS 4 - Disclosure Common		
Amounts arising from insurance contracts [axis]	axis	practice		
Net amount arising from insurance contracts [member]	member [default]	Expiry date 2023-01-01 IFRS 4 - Disclosure Common oractice		
Assets and liabilities [axis]	axis	IAS 1.125 Disclosure		
Assets and liabilities [member]	member [default]	IAS 1.125 Disclosure		
Assets and liabilities classified as held for sale [axis]	axis	IFRS 5.38 Disclosure		
Assets and liabilities not classified as held for sale [member]	member [default]	IFRS 5.38 Disclosure		
		IAS 27.17 b Disclosure, Effective on first application of		
Associates (axis)	axis	IFRS 9 IFRS 4.39M <sub>Disclosure</sub> , IAS 27.16 b <sub>Disclosure</sub> , IFRS 12.B4 d <sub>Disclosure</sub> , Expiry date 2023-01-		
		01 IFRS 4.39J Disclosure IAS 27.17 b Disclosure,		
Entity's total for associates [member]	member [default]	IAS 27.116 b Disclosure, IFRS 12.B4 d Disclosure, Effective on first application of IFRS 9 IFRS 4.39M Disclosure, Expiry date 2023-01- 01 IFRS 4.39J Disclosure		
Attribution of expenses by nature to their function [axis]	axis	IAS 1.112 c Common practice, IAS 1.104 Common practice		
Line items by function [member]	member [default]	IAS 1.104 Common practice, IAS 1.112 C Common practice		
Biological assets [axis]	axis	IAS 41.50 Common practice		
Biological assets [member]	member [default]	IAS 41.50 Common practice		
Biological assets by age [axis]	axis member	IAS 41.43 Example		
Biological assets, age [member]	[default]	IAS 41.43 Example		
Biological assets by group [axis]	axis member	IAS 41.41 Disclosure		
Biological assets, group [member]	[default]	IAS 41.41 <sub>Disclosure</sub> IAS 41.43 <sub>Example</sub>		
Biological assets by type [axis]	axis member	IAS 41.43 Example		
Biological assets, type [member]  Borrowings by name [axis]	[default] axis	IFRS 7.7 Common practice		
Borrowings by name [member]	member	IFRS 7.7 Common practice		
Business combinations [axis]	[default] axis	IFRS 3.B64 Disclosure		
Entity's total for business combinations [member]	member	IFRS 3.B64 Disclosure, IFRS 3.B67 Disclosure		
Capital requirements [axis]	[default] axis	IAS 1.136 Disclosure		
Capital requirements [member]	member [default]	IAS 1.136 Disclosure		
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	axis	IFRS 3.867 d Disclosure: IAS 40.79 d Disclosure: IFRS 7.35H Disclosure: IAS 40.79 d Disclosure: IAS 40.79 d Disclosure: IFRS 7.35I Disclosure: IAS 38.118 e Disclosure: IAS 38.118 c Disclosure: IAS 38.118 c Disclosure: IAS 38.118 c Disclosure: IAS 41.50 Disclosure: IAS 46.73 e Disclosure: IAS 41.54 f Disclosure: IAS 16.73 d Disclosure: Expiry date 2023-01-01 IFRS 7.IG29 common practice. Expiry date 2023-01-01 IFRS 7.37 b common practice.		
Carrying amount [member]  Cash-generating units [axis]	member [default]	IAS 16.73 e Diaclosure, IAS 40.79 d Disclosure, IFRS 7.3 51 Disclosure, IAS 38.118 e Disclosure. IFRS 7.351 Disclosure. IAS 41.50 Disclosure. IFRS 7.354 Disclosure. IAS 41.50 Disclosure. Expiry date 2023-01-01 IFRS 7.1329 a Example. Expiry date 2023-01-01 IFRS 7.732 b Example. Expiry date 303-01-01 IFRS 7.737 b Example.		
Entity's total for cash-generating units [member]	member	IAS 36.134 <sub>Disclosure</sub> , IAS 36.135 <sub>Disclosure</sub>		
Categories of assets recognised from costs to obtain or fulfil contracts with customers [axis]	[default] axis	IFRS 15.128 a Disclosure		
Categories of assets recognised from costs to obtain or fulfil contracts with customers [member]	member [default]	IFRS 15.128 a Disclosure		
Categories of financial assets [axis]	axis	IFRS 7.8 Disclosure		
Financial assets, category [member]	member [default]	IFRS 7.8 Disclosure		
Categories of financial liabilities [axis]	axis	IFRS 7.8 Disclosure		
Financial liabilities, category [member]	member [default]	IFRS 7.8 Disclosure		
Categories of related parties [axis]	axis member	IAS 24.19 Disclosure		
Entity's total for related parties [member]	[default]	IAS 24.19 Disclosure		
Characteristics of defined benefit plans [axis]	axis member	IAS 19.138 b Example		
Characteristics of defined benefit plans [member]	[default]	IAS 19.138 b Example		
Classes of acquired receivables [axis]	axis member	IFRS 3.B64 h Disclosure		
Classes of acquired receivables [member]	[default]	IFRS 3.B64 h Disclosure IFRS 13.93 Disclosure, IAS 36.130 d (ii) Disclosure,		
Classes of assets [axis]	axis	IAS 36.126 Disclosure, IFRS 16.53 Disclosure		
Assets [member]	member [default]	IAS 36.126 Disclosure, IFRS 13.93 Disclosure, IFRS 16.53 Disclosure		
Classes of contingent liabilities [axis]	axis	IFRS 3.B67 c Disclosure, IAS 37.86 Disclosure		
Contingent liabilities [member]	member [default]	IFRS 3.B67 c <sub>Disclosure</sub> , IAS 37.88 <sub>Disclosure</sub>		
	axis	IFRS 13.93 Disclosure		
Classes of entity's own equity instruments [axis]	member	IFRS 13.93 Disclosure		
Classes of entity's own equity instruments [axis] Entity's own equity instruments [member]	[default]			
Entity's own equity instruments [member]	[default] axis	Effective on first application of IFRS 9 IFRS 4.39L b Disclosure IFRS 9.7.2.34 Disclosure IFRS 7.40 Disclosure IFRS 7.6 Disclosure Effective 2023-01-01 IFRS 9.7.2.42 Disclosure Effective 2023-01-01 IFRS 17.032 Disclosure		
Classes of entity's own equity instruments [axis]  Entity's own equity instruments [member]  Classes of financial assets [axis]  Financial assets, class [member]		9 IFRS 4.39L b <sub>Disclosure</sub> , IFRS 9.7.2.34 <sub>Disclosure</sub> , IFRS 7.421 <sub>Disclosure</sub> , IFRS 7.6 <sub>Disclosure</sub> , Effective 2023-01-01 IFRS 9.7.2.42 <sub>Disclosure</sub> , Effective 2023-		

			Additional AU Reference	
Label	Туре	IFRS reference	to IFRS elements	AU Reference
Financial instruments, class [member]	member [default]	IFRS 7.36 Disclosure, IFRS 7.35K Disclosure, IFRS 7.35M Disclosure, IFRS 7.35H Disclosure		
		IFRS 7.42I Disclosure, IFRS 7.6 Disclosure,		
Classes of financial liabilities [axis]	axis	IFRS 9.7.2.34 <sub>Disclosure</sub> , Effective 2023-01- 01 IFRS 9.7.2.42 <sub>Disclosure</sub>		
		IFRS 9.7.2.34 Disclosure, IFRS 7.42I Disclosure,		
Financial liabilities, class [member]	member [default]	IFRS 7.6 <sub>Disclosure</sub> , Effective 2023-01- 01 IFRS 9.7.2.42 <sub>Disclosure</sub>		
Classes of intangible assets and goodwill [axis]	axis	IAS 38.118 <sub>Common practice</sub>		
Intangible assets and goodwill [member]	member	IAS 38.118 Common practice		
Classes of intangible assets other than goodwill [axis]	[default] axis	IAS 38.118 Disclosure		
Intangible assets other than goodwill [member]	member [default]	IFRS 16.53 <sub>Example</sub> , IAS 38.118 <sub>Disclosure</sub> , IAS 36.127 <sub>Example</sub>		
Classes of liabilities [axis]	axis	IFRS 13.93 Disclosure		
Liabilities [member]	member [default]	IFRS 13.93 Disclosure		
Classes of ordinary shares [axis]	axis	IAS 33.66 Disclosure		
Ordinary shares [member]	member [default]	IAS 1.79 a Common practice, IAS 33.66 Disclosure		
Classes of other provisions [axis]	axis	IAS 37.84 Disclosure		
Other provisions [member]	member [default]	IAS 37.84 <sub>Disclosure</sub>		
Classes of property, plant and equipment [axis]	axis	IAS 16.73 <sub>Disclosure</sub>		
Property, plant and equipment [member]	member [default]	IFRS 16.53 <sub>Example</sub> , IAS 36.127 <sub>Example</sub> , IAS 16.73 <sub>Disclosure</sub>		
Classes of regulatory deferral account balances [axis]	axis	IFRS 14.30 c <sub>Disclosure</sub> , IFRS 14.33 <sub>Disclosure</sub>		
Classes of regulatory deferral account balances [member]	member [default]	IFRS 14.33 <sub>Disclosure</sub> , IFRS 14.30 c <sub>Disclosure</sub>		
Classes of share capital [axis]	axis	IAS 1.79 a Disclosure		
Share capital [member]	member [default]	IAS 1.79 a <sub>Disclosure</sub>		
Components of equity [axis]	axis	IAS 1.106 Disclosure		
Equity [member]	member [default]	IAS 1.106 Disclosure		
Concentrations of risk [axis]	axis	Effective 2023-01-01 IFRS 17.127 Disclosure		
Concentrations of risk [member]	member [default]	Effective 2023-01-01 IFRS 17.127 Disclosure		
Consolidated and separate financial statements [axis]	axis member	IAS 27.4 Disclosure		
Consolidated [member]	[default]	IAS 27.4 Disclosure		
Consolidated structured entities [axis]	axis	IFRS 12 - Nature of the risks associated with an entity's interests in consolidated structured		
		entities Disclosure		
Entity's total for consolidated structured entities [member]	member	IFRS 12 - Nature of the risks associated with an entity's interests in consolidated structured		
	[default]	entities Disclosure		
Continuing and discontinued operations [axis]	axis member	IFRS 5 - Presentation and disclosure Disclosure		
Continuing operations [member]	[default]	IFRS 5 - Presentation and disclosure Disclosure		
Continuing involvement in derecognised financial assets by type of instrument [axis]	axis member	IFRS 7.B33 Example		
Types of instrument [member]	[default]	IFRS 7.B33 Example IFRS 7.B33 Example		
Continuing involvement in derecognised financial assets by type of transfer [axis]  Types of transfer [member]	axis member	IFRS 7.B33 Example		
Types of transfer [member]  Contract duration [axis]	[default]	IFRS 15.B89 e Example		
Contract duration [member]	axis member	IFRS 15.B89 e Example		
Counterparties [axis]	[default] axis	IFRS 7.B52 Disclosure		
Counterparties [member]	member	IFRS 7.B52 Disclosure		
	[default]	IAS 8.29 c (i) Disclosure, IAS 8.49 b (i) Disclosure,		
Creation date [axis]	axis	IAS 8.28 f (i) Disclosure		
Default financial statements date [member]	member [default]	IAS 8.29 c (i) Disclosure, IAS 8.49 b (i) Disclosure,		
Credit impairment of financial instruments [axis]	[default] axis	IAS 8.28 f (i) Disclosure IFRS 7.35H Disclosure, IFRS 7.35M Disclosure		
Credit impairment of financial instruments [member]	member	IFRS 7.35H Disclosure, IFRS 7.35M Disclosure		
Cumulative effect at date of initial application [axis]	[default] axis	IAS 1.106 Common practice		
Opening balance before adjustment, cumulative effect at date of initial application [member]	member [default]	IAS 1.106 Common practice		
Currency in which information is displayed [axis]	axis	IAS 21.57 a Disclosure		
Functional or presentation currency [member]	member [default]	IAS 21.57 a Disclosure		
Defined benefit plans [axis]	axis	IAS 19.138 <sub>Disclosure</sub>		
Defined benefit plans [member]	member [default]	IAS 19.138 Disclosure		
Departure from requirement of IFRS [axis]	axis	IAS 1.20 d <sub>Disclosure</sub>		
	member	IAS 1.20 d <sub>Common practice</sub> , IAS 8.49 b (i) <sub>Disclosure</sub> , IAS 1.106 b <sub>Disclosure</sub> , IAS 8.28 f (i) <sub>Disclosure</sub> ,		
Currently stated [member]	member [default]	IAS 8.29 c (i) Disclosure, Effective 2023-01-		
		01 IFRS 17.113 b Disclosure Effective 2023-01-		
		01 IFRS 17.109 Disclosure, Effective 2023-01-		
Disaggregation of insurance contracts [axis]	axis	01 IFRS 17.131 a Disclosure, Effective 2023-01- 01 IFRS 17.132 b Disclosure, Effective 2023-01-		
		01 IFRS 17.107 Disclosure, Effective 2023-01-		
		O1 IFRS 17.98 Control of IFRS 17.98 Disclosure, Effective		
	member	2023-01-01 IFRS 17.131 a Disclosure, Effective 2023-		
Disaggregation of insurance contracts [member]	[default]	01-01 IFRS 17.107 <sub>Disclosure</sub> , Effective 2023-01- 01 IFRS 17.109 <sub>Disclosure</sub> , Effective 2023-01-		
		01 IFRS 17.109 Disclosure, Effective 2023-01-		
Effect of adjustments made when entity changed basis of disaggregation of insurance finance income (expenses)	axis	Effective 2023-01-01 IFRS 17.113 b Disclosure		
between profit or loss and other comprehensive income for contracts with direct participation features [axis]	ano			
	member	IAS 1.20 d <sub>Common practice</sub> , IAS 8.49 b (i) <sub>Disclosure</sub> , IAS 1.106 b <sub>Disclosure</sub> , IAS 8.28 f (i) <sub>Disclosure</sub> ,		
Currently stated [member]	member [default]	IAS 8.29 c (i) Disclosure, Effective 2023-01-		
		01 IFRS 17.113 b Disclosure		
Effect of overlay approach reclassification [axis]	axis	Effective on first application of IFRS 9 IFRS 4.39L e Disclosure		
In accordance with IFRS 9 [member]	member	Effective on first application of IFRS		
Events of reclassification of financial assets [axis]	[default] axis	9 IFRS 4.39L e Disclosure IFRS 7.12B Disclosure		
Events of reclassification of financial assets [axis]	member	IFRS 7.12B Disclosure		
	[default]	IFRS 7.IG20C Example, IFRS 7.35M Example, , Expiry		
External credit grades [axis]	axis	date 2023-01-01 IFRS 7.IG24 a Example, Expiry date		
	3,40	2023-01-01 IFRS 7.36 c <sub>Example</sub> , Expiry date 2023- 01-01 IFRS 4.39G a <sub>Disclosure</sub>		
		IFRS 7.35M Example, IFRS 7.IG20C Example, Expiry		
Entity's total for external credit grades [member]	member	date 2023-01-01 IFRS 7.36 c Example, Expiry date		
	[default]	2023-01-01 IFRS 4.39G a <sub>Disclosure</sub> , Expiry date 2023-01-01 IFRS 7.IG24 a <sub>Example</sub>		
Fair value as deemed cost [axis]	axis	IFRS 1.30 Disclosure		
	Page 109 of 112			

194		IFPC	Additional AU Reference	AU D. C
Label	Type member	IFRS reference	to IFRS elements	AU Reference
Aggregate of fair values [member]	member [default]	IFRS 1.30 a <sub>Disclosure</sub>		
inancial effect of transition from previous GAAP to IFRSs [axis]	axis	IFRS 1.24 Disclosure		
IFRSs [member]	member [default]	IFRS 1.24 <sub>Disclosure</sub>		
Financial instruments measured at fair value through profit or loss because credit derivative is used to manage	axis	IFRS 7.24G Disclosure		
oredit risk [axis] Financial instruments measured at fair value through profit or loss because credit derivative is used to manage	member	IFRS 7.24G pisclosure		
credit risk [member]	[default]			
Funding arrangements of defined benefit plans [axis]	axis member	IAS 19.138 e <sub>Example</sub>		
Funding arrangements of defined benefit plans [member]	[default]	IAS 19.138 e Example		
Geographical areas [axis]	axis	IAS 19.138 a <sub>Example</sub> , IFRS 8.33 <sub>Disclosure</sub> , IFRS 15.B89 b <sub>Example</sub> , Effective 2023-01-		
acographical areas [axis]	uns	01 IFRS 17.96 b Example		
	member	IFRS 15.B89 b Example, IAS 19.138 a Example,		
Geographical areas [member]	[default]	IFRS 8.33 <sub>Disclosure</sub> , Effective 2023-01- 01 IFRS 17.96 b <sub>Example</sub>		
Hedged items [axis]	axis	IFRS 7.24B Disclosure		
Hedged items [member]	member	IFRS 7.24B Disclosure		
Hedging instruments [axis]	[default] axis	IFRS 7.24A Disclosure, IFRS 7.23A Disclosure		
Hedging instruments [member]	member	IFRS 7.23A Disclosure, IFRS 7.24A Disclosure		
mpairment of financial assets [axis]	[default] axis	Expiry date 2023-01-01 IFRS 7.37 Disclosure		
Entity's total for impairment of financial assets [member]	member	Expiry date 2023-01-01 IFRS 7.37 Disclosure		
ndividual assets or cash-generating units [axis]	[default] axis	IAS 36.130 pisclosure		
Entity's total for individual assets or cash-generating units [member]	member	IAS 36.130 Disclosure		
nitially applied IFRSs [axis]	[default]	IAS 8.28 pisclosure		
	axis member			
Initially applied IFRSs [member]	[default]	IAS 8.28 Disclosure		
nputs to methods used to measure contracts within scope of IFRS 17 [axis]	axis member	Effective 2023-01-01 IFRS 17.117 a Disclosure		
Inputs to methods used to measure contracts within scope of IFRS 17 [member]	[default]	Effective 2023-01-01 IFRS 17.117 a Disclosure		
		01 IFRS 17.107 Disclosure, Effective 2023-01-		
nsurance contracts [axis]	axis	01 IFRS 17.100 c Disclosure, Effective 2023-01-		
		01 IFRS 17.101 Disclosure, Effective 2023-01- 01 IFRS 17.106 Disclosure, Effective 2023-01-		
		01 IFRS 17 109 Effective 2023-01-		
		01 IFRS 17.106 Disclosure, Effective 2023-01-		
Insurance contracts [member]	member [default]	01 IFRS 17.101 Disclosure: Effective 2023-01- 01 IFRS 17.107 Disclosure: Effective 2023-01-		
	lacianii	01 IFRS 17.100 c Disclosure, Effective 2023-01-		
		01 JERS 17 109		
nsurance contracts by components [axis]	axis	01 IFRS 17.101 Disclosure, Effective 2023-01-		
		01 IFRS 17.107 <sub>Disclosure</sub> , Effective 2023-01-		
	member	Effective 2023-01- 01 IFRS 17.100 c Disclosure, Effective 2023-01-		
Insurance contracts by components [member]	[default]	01 IFRS 17.101 Disclosure, Effective 2023-01-		
		01 IFRS 17.107 Disclosure		
nsurance contracts by remaining coverage and incurred claims [axis]	axis member	Effective 2023-01-01 IFRS 17.100 Disclosure		
Insurance contracts by remaining coverage and incurred claims [member]	[default]	Effective 2023-01-01 IFRS 17.100 Disclosure		
ntangible assets material to entity [axis]	axis	IAS 38.122 b Disclosure		
Intangible assets material to entity [member]	member [default]	IAS 38.122 b <sub>Disclosure</sub>		
ntangible assets with indefinite useful life [axis]	axis	IAS 38.122 a Disclosure		
Intangible assets with indefinite useful life [member]	member [default]	IAS 38.122 a Disclosure		
nterest rate benchmarks [axis]	axis	IFRS 7.24J b Disclosure		
Interest rate benchmarks [member]	member [default]	IFRS 7.24J b Disclosure		
		IFRS 7.IG20C Example, IFRS 7.35M Example, , Expiry		
nternal credit grades [axis]	axis	date 2023-01-01 IFRS 7.IG25 b Example, Expiry date		
		2023-01-01 IFRS 4.39G a <sub>Disclosure</sub> , Expiry date 2023-01-01 IFRS 7.36 c <sub>Example</sub>		
		IFRS 7.35M Example, IFRS 7.IG20C Example, , Expiry		
Entity's total for internal credit grades [member]	member	date 2023-01-01 IFRS 7.36 c Example, Expiry date		
.,,	[default]	2023-01-01 IFRS 7.IG25 b Example, Expiry date 2023 01-01 IFRS 4.39G a Disclosure	•	
nvestments in equity instruments designated at fair value through other comprehensive income [axis]	axis	IFRS 7.11A c Disclosure		
Investments in equity instruments designated at fair value through other comprehensive income [member]	member	IFRS 7.11A c Disclosure, IFRS 7.8 h Disclosure		
ems of contingent liabilities [axis]	[default] axis	IFRS 3.B64 j Disclosure		
Items of contingent liabilities [member]	member	IFRS 3.B64 j Disclosure		
oint operations [axis]	[default] axis	IFRS 12.B4 C Disclosure		
Entity's total for joint operations [member]	member	IFRS 12.B4 c Disclosure		
	[default]	IAS 27.17 b Disclosure, IAS 27.16 b Disclosure,		
150 - 1 - 1 - 1 - 1		IFRS 12.B4 b Disclosure, Effective on first application		
oint ventures [axis]	axis	of IFRS 9 IFRS 4.39M Disclosure, Expiry date 2023-01		
		01 IFRS 4.39J Disclosure		
	member	Effective on first application of IFRS 9 IFRS 4.39M Disclosure, IFRS 12.B4 b Disclosure,		
Entity's total for joint ventures [member]	[default]	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, Expiry		
evels of fair value hierarchy [axis]	axis	date 2023-01-01 IFRS 4.39J Disclosure  IFRS 13.93 b Disclosure, IAS 19.142 Disclosure		
	member	IFRS 13.93 b Disclosure, IAS 19.142 Disclosure		
All levels of fair value hierarchy [member]	[default]			
iabilities arising from financing activities [axis]	axis member	IAS 7.44D Example		
Liabilities arising from financing activities [member]	[default]	IAS 7.44D Example		
iabilities measured at fair value and issued with inseparable third-party credit enhancement [axis]	axis member	IFRS 13.98 Disclosure		
Liabilities measured at fair value and issued with inseparable third-party credit enhancement [member]	[default]	IFRS 13.98 Disclosure		
Major customers [axis]	axis member	IFRS 8.34 Disclosure		
Customers [member]	[default]	IFRS 8.34 Disclosure		
flarkets of customers [axis]	axis member	IFRS 15.B89 c Example		
Markets of customers [member]	member [default]	IFRS 15.B89 c Example		
		IFRS 16.97 Disclosure, IFRS 15.120 b (i) Disclosure,		
		IFRS 7.B11 Example, IFRS 7.42E e Disclosure, IAS 1.61 Disclosure		
		IFRS 16.94 <sub>Disclosure</sub> , IFRS 7.23B a <sub>Disclosure</sub> , Effectiv		
Maturity [axis]	axis	IFRS 16.94 <sub>Disclosure</sub> , IFRS 7.23B a <sub>Disclosure</sub> , Effectiv e 2023-01-01 IFRS 17.109A <sub>Disclosure</sub> , Effective		
Maturity [axis]	axis	IFRS 16.94 Disclosure, IFRS 7.23B a Disclosure, Effective 2023-01-01 IFRS 17.109A Disclosure, Effective 2023-01-		
flaturity [axis]	axis	IFRS 16.94 <sub>Disclosure</sub> , IFRS 7.23B a <sub>Disclosure</sub> , Effectiv e 2023-01-01 IFRS 17.109A <sub>Disclosure</sub> , Effective		

Mile		_		Additional AU Reference	
Page	Label	Туре	IFRS reference		AU Reference
Section   Sect			1 Example, IFRS 7.23B a Disclosure, IAS 1.61 Disclosure,		
	Aggregated time bands [member]				
March   Marc		, ,	01 IFRS 17.132 b Disclosure, IAS 19.147 c Example, Effe		
Manuscand   Section   Manuscand   Section   Manuscand   Manuscan					
March   Marc	Management (ovid)	ovio	IAS 41.50 Disclosure, IAS 40.32A Disclosure,		
Money   Mone	weasurement (axis)				
Martical patient and automatic properties and automatic patient	Aggregated measurement [member]		IFRS 13.93 a Disclosure, IAS 41.50 Disclosure, IAS 40.32A Disclosure		
Marches   Part	Method of assessment of expected credit losses [axis]		IFRS 7.IG20B Example, IFRS 7.35H Example,		
March   Marc					
Machination of microscopy (MISS Principal)   Missal state of microscopy (MISS Principal)   Missal state of microscopy (MISS Principal)   MISS Principal (MISS Principa	Method of assessment of expected credit losses [member]		IFRS 7.IG20B Example		
Administration   Communication   Communicati	, , ,				
Martin   M					
Comment   Comm	Methods used to measure contracts within scope of IFRS 17 [axis]				
Mathematical Mat		[default]			
Mart					
Mate		[default]			
Table 1995 And Section Control and company proving above operand permited proving above operand permited permitted permited permited permited permited permited permited permitted perm					
Manual   M		[default]			
1998   1998					
Part of the 1985   19	Non-adjusting events after reporting period [member]				
PROSECUTION	Past due status [axis]	axis	01 IFRS 7.37 Common specifics		
Preference or application (seed)   Preference or	Past due status (member)		IFRS 7.35N Example, Expiry date 2023-01-		
Part		[default]	01 IFRS 7.37 Common practice		
Security of index of yellow plants of the protection of index of yellow plants of yellow pl					
Page		[default]			
They have any premanent or premanent year to great year to					
Product of service premieter		[default]			
PR05   150   50   100		member			
PROSECUTION					
PRIS   1965   price					
Range (paid) Range	r roperty, plant and equipment by operating lease status [member]	[default]			
Ranges (member) PRS 1.145 December PRS 1.145 Decemb	Pagga (avia)	ovio			
FRS 1320 Bosoner FRS 1431 Bosoner FRS 1432 Bosoner FRS 14	nanye (axis)	axis			
Regular primate   Pers   1.332   Processor   Pers   1.325   Processor   Pers   Pers   1.325   Processor   Pers   Pers   1.325   Processor   Pers   P					
Ranges of service prices for outstanding share options [accident of the control o	Ranges [member]	member	IFRS 14.33 b Disclosure, IFRS 2.45 d Disclosure,		
Response of exercise prices for cultamenting share options [posting   member   mem	Hanges [member]	[default]			
Barrages of accrosing prices for outcodarding plane appliced [member]  Peciassified forms (pine)	Ranges of exercise prices for outstanding share options [axis]	axis			
Redisablination flames [parish   Redisablination flames [parish   Redisablination parish   Red		member	IFRS 2.45 d Disclosure		
Reclisary and part   Reclisa	Reclassified items [axis]		IAS 1.41 Disclosure		
Redesignation [wate] Accesspriated [member] A	Reclassified items [member]				
Regulatory deferral account balances (sais)   September   Septem	Redesignation [axis]				
Regulatory definer account balance [asis] Resource within equity [asis] Resource account balance [asis] Reso	Redesignated [member]		IFRS 1.29 Disclosure		
Productory environments (annumber)   Extending   Production   Produc	Regulatory deferral account balances [axis]		IFRS 14.B22 Disclosure		
Regulatory environments [union] Regulatory environments [union] Regulatory environments [union] Reflective environments [union] Rethouse with mouthy [union] Rethouse with mouthy [union] Rethough [union] Rethouse with mouthy [union] Rethouse with union [union] Rethouse with union [union] Rethouse with union [union] Rethouse with union [union] Rethouse popication and rethough cheer estatement [union] Rethouse popication [union] Rethouse popic	Regulatory deferral account balances [member]		IFRS 14.B22 Disclosure		
Interpretative interference within early interesting i	Regulatory environments [axis]				
Receives with requiry [asis]   Asi 179   December	Regulatory environments [member]		IAS 19.138 c Example		
Under reserved (member) (politability)  All Standard (protessives Standard Protessives Standard (passes)  All Standard (protessives Standard Standa	Reserves within equity [axis]		IAS 1.79 b <sub>Disclosure</sub>		
Retrospective application and retrospective restatement (axis)  Als 8.49 b (I) conscuers (As 8.4	Other reserves [member]		IAS 1.106 Disclosure, IAS 1.79 b Disclosure		
Currently stated [member]  Risk variables [axis]  Sales channels [axis]  Sa	Patrocoactive application and retrocoactive rectatement [avic]				
Main	neuospeciive application and renospeciive restatement [axis]	ans			
Segments   Gentle   Gentle   Segments   Gentle		memher			
Risk variables [axis] Risk variables [member] Risk var	Currently stated [member]		IAS 8.29 c (i) Disclosure, Effective 2023-01-		
Risk variables (member)   member (defaut)   defaut)   de	Rick variables (avis)	avic			
Sales channels [axis]  Sales channels [member]  Segment consolidation items (axis)  Entity's total for segment consolidation items [member]  Segments [axis]  Segments [axis]  Segments [member]  Segments [member]  Segments [member]  Segments [member]  Segment [member]  Segments [					
Sales channels [member] Segment consolidation tems [axis] Entity's total for segment consolidation items [member] Segments [axis] Segments [axis] Segments [axis] Segments [member] Segments [me					
Segment consolidation items [axis] Entity's total for segment consolidation items [member]  Segments [axis]  Segments [member]  Segments [member]  Segments [member]  Segments [member]  Segments [member]  Segments [member]  Segments [axis]  Separate management entities [axis]  Separate management entities [axis]  Separate management entities [member]  Separate management entities [member]  Separate management entities [member]  Service concession arrangements [axis]  Service concession arrangements [member]  Subsidiaries [axis]  Subsidiaries [axis]  Subsidiaries [axis]  Axis  Sic 296 Deputionum  Sic 296 Dep		member			
Entity's total for segment consolidation items [member]  felatall   FRS 8.28 Decidence   FRS 5.115 Disclosure   FRS 5.28 Decidence   FRS 5.115 Disclosure   FRS			- " " "		
Segments [axis]    FIRS 15.115   Disclosurer   IAS 19.138 d   Example   IFRS 8.23   Disclosurer   IAS 36.130 d (ii) Disclosurer   IAS 36.130 d (iii) Disclosurer   IAS 36.13		member			
Segments [axis]  axis IFRS 8.23 packnamer IFRS 18.29 packnamer IFRS 17.96 o Example  Axis 19.138 of Example IFRS 15.115 Disabtative IFRS 8.28 packnamer IFRS 17.96 o Example  Axis 19.138 of Example IFRS 15.115 Disabtative IFRS 8.28 packnamer IFRS		[default]			
ASS \$1.30 d (i) Decloure: Effective 2023-01- 01 IFRS 17.96 c Earrepte  Rember   MS 19.138 d earrepte   FFRS 15.115 Declourer*   MS 36.130 d (ii) Declourer*	Sagmente (avis)	avic	IFRS 8.23 Disclosure,		
Segments [member]   MS 19.138 d Example, IFRS 15.115 Disclosure*  (MS 36.130 d (ii) Disclosure*  (MS 36.130 d (iii) Disclosure*  (MS 24.18A Di	oogmena (ana)	ans	IAS 36.130 d (ii) Disclosure, Effective 2023-01-		
Segments [member]  Segments [member]  Separate management entities [axis]  Separate management entities [member]  Separate management entities [member]  Service concession arrangements [axis]  Service concession arrangements [axis]  Service concession arrangements [member]  Service concession arrangements [member]  Service concession arrangements [member]  Service concession arrangements [member]  Subsidiaries [axis]  Entity's total for subsidiaries [member]  Entity's total for subsidiaries [member]  Emporary difference, unused tax losses and unused tax credits [axis]  Temporary difference, unused tax losses and unused tax credits [member]  Temporary difference, unused tax losses and unused tax credits [member]  Timing of transfer of goods or services [axis]  Timing of transfer of goods					
Cellatili   IFRS 17.96 to Buckeaure, Effective 2023-01-   Off IFRS 17.96 to Example	Segments [member]		IAS 36.130 d (ii) Disclosure,		
Separate management entities [axis] Separate management entities [member] Service concession arrangements [axis] Service concession arrangements [axis] Service concession arrangements [member] Service concession arrangements [member] Subsidiaries [axis] Subsidiaries		[default]			
Separate management entities [member] Service concession arrangements [axis] Service concession arrangements [member] Service concession arrangements [member] Subsidiaries [axis] Subsidiaries [axis] Subsidiaries [axis] Subsidiaries [axis] Subsidiaries [axis] Subsidiaries [axis] Subsidiaries [member] Subsidi	Separate management entities [axis]	axis			
Service concession arrangements [axis]  Service concession arrangements [member]  Service concession arrangements [member]  Subsidiaries [axis]  Entity's total for subsidiaries [member]  Temporary difference, unused tax losses and unused tax credits [axis]  axis  IFRS 12.84 a Disclosure, IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IAS 27.17 b Disclosure  IAS 27.16 b Disclosure, IAS 27.17 b Disclosure  IAS 27.16 b Disclosure  IAS 27.17 b Disclosure  IAS 27.16 b Disclosure  IAS 27.17 b Disclosure  IAS 27.17 b Disclosure  IAS 27.17 b Disclosure  IAS 27.18 b Disclosure  IAS 27.17 b Disclosure  IAS 27.18 b Disclosure  IAS 27.18 b Disclosure  IAS 27.18 b Disclosure  IAS 27.19 b Disclosure  IAS 27.10 b Disclosure					
Subsidiaries [axis]  axis  AS 27.17 b Disclosure  Entity's total for subsidiaries [member]  Temporary difference, unused tax losses and unused tax credits [axis]  Temporary difference, unused tax losses and unused tax credits [member]  Temporary difference, unused tax losses and unused tax credits [member]  Timing of transfer of goods or services [axis]  Timing of transfer of goods or services [axis]  Timing of transfer of goods or services [member]  Transactions recognised separately from acquisition of assets and assumption of liabilities in business  Transactions recognised separately from acquisition of assets and assumption of liabilities in business  member [default]  Transactions recognised separately from acquisition of assets and assumption of liabilities in business  member [default]  Transactions recognised separately from acquisition of assets and assumption of liabilities in business  member [default]  Transactions recognised separately from acquisition of assets and assumption of liabilities in business  member [default]  Transactions recognised separately from acquisition of assets and assumption of liabilities in business  member [default]					
Subsidiaries [axis]  axis	Service concession arrangements [member]		SIC 29.6 <sub>Disclosure</sub>		
Entity's total for subsidiaries [member]  Entity's total for subsidiaries [MS 27.17 b Disclosure]  Entity's 12.84 d Disclosure  Entity's total for subsidiaries [MS 27.17 b Disclosure]  Entity's 12.81 g Disclosure  Entity 1 Subsidiaries [MS 27.17 b Disclosure]  Entity's 12.81 g Disclosure  Entity 2 g Disclosure  Entity's 12.81 g Disclosure  Entity 3 g Disclosure  Entity 4 S 27.17 b Disclosure  Entity 4 S 27.18 b B 2 Disclosure  Entity 4 S 27.18 b B 2 Disclosure  Entity 4 S 27.18 b B 2 Di	Subsidiaries (axis)		IAS 27.17 b Disclosure, IAS 27.16 b Disclosure,		
Temporary difference, unused tax losses and unused tax credits [axis]  Temporary difference, unused tax losses and unused tax credits [member]  Temporary difference, unused tax losses and unused tax credits [member]  Timing of transfer of goods or services [axis]  Timing of transfer of goods or services [member]  Timing of transfer of goods or services [member]  Transactions recognised separately from acquisition of assets and assumption of liabilities in business combination [axis]  Transactions recognised separately from acquisition of assets and assumption of liabilities in business [tefault]  Transactions recognised separately from acquisition of assets and assumption of liabilities in business [tefault]  Transactions recognised separately from acquisition of assets and assumption of liabilities in business [tefault]  Transactions recognised separately from acquisition of assets and assumption of liabilities in business [tefault]  Transactions recognised separately from acquisition of assets and assumption of liabilities in business [tefault]			IFHS 12.B4 a Disclosure		
Temporary difference, unused tax losses and unused tax credits [axis]  Temporary difference, unused tax losses and unused tax credits [member]  Temporary difference, unused tax losses and unused tax credits [member]  Timing of transfer of goods or services [axis]  Timing of transfer of goods or services [member]  Transactions recognised separately from acquisition of assets and assumption of liabilities in business  Transactions recognised separately from acquisition of assets and assumption of liabilities in business  Transactions recognised separately from acquisition of assets and assumption of liabilities in business  Transactions recognised separately from acquisition of assets and assumption of liabilities in business  Transactions recognised separately from acquisition of assets and assumption of liabilities in business  Transactions recognised separately from acquisition of assets and assumption of liabilities in business  Transactions recognised separately from acquisition of assets and assumption of liabilities in business  Transactions recognised separately from acquisition of assets and assumption of liabilities in business  Transactions recognised separately from acquisition of assets and assumption of liabilities in business  Transactions recognised separately from acquisition of assets and assumption of liabilities in business  Transactions recognised separately from acquisition of assets and assumption of liabilities in business  Transactions recognised separately from acquisition of assets and assumption of liabilities in business  Transactions recognised separately from acquisition of assets and assumption of liabilities in business  Transactions recognised separately from acquisition of assets and assumption of liabilities in business  Transactions recognised separately from acquisition of assets and assumption of liabilities in business  Transactions recognised separately from acquisition of assets and assumption of liabilities in business  Transactions recognised separately from acquisition	Entity's total for subsidiaries [member]		IAS 27.16 b Disclosure		
Timing of transfer of goods or services [axis]  Timing of transfer of goods or services [axis]  Timing of transfer of goods or services [axis]  Timing of transfer of goods or services [member]  Transactions recognised separately from acquisition of assets and assumption of liabilities in business combination [axis]  Transactions recognised separately from acquisition of assets and assumption of liabilities in business  member [combination [member]]  Transactions recognised separately from acquisition of assets and assumption of liabilities in business  member [cdefault]  TRRS 3.B64   Disclosure  TRRS 3.B64   Disclosure  TRRS 3.B64   Disclosure	Temporary difference, unused tax losses and unused tax credits [axis]	axis	IAS 12.81 g <sub>Disclosure</sub>		
Timing of transfer of goods or services [member]  Timing of transfer of goods or services [member]  Transactions recognised separately from acquisition of assets and assumption of liabilities in business combination [member]  Transactions recognised separately from acquisition of assets and assumption of liabilities in business member [default]  Transactions recognised separately from acquisition of assets and assumption of liabilities in business member [default]  TRRS 15.889 f Example  FRS 3.864 I Disclosure	Temporary difference, unused tax losses and unused tax credits [member]				
Transactions recognised separately from acquisition of assets and assumption of liabilities in business combination [aixis]  Transactions recognised separately from acquisition of assets and assumption of liabilities in business combination [member]  Transactions recognised separately from acquisition of assets and assumption of liabilities in business member [default]  Transactions recognised separately from acquisition of assets and assumption of liabilities in business member [default]	Timing of transfer of goods or services [axis]	axis			
Transactions recognised separately from acquisition of assets and assumption of liabilities in business combination [member]  Axis  IFRS 3.B64   Disclosure  IFRS 3.B64   Disclosure  IFRS 3.B64   Disclosure		[default]	IFRS 15.B89 f Example		
Transactions recognised separately from acquisition of assets and assumption of liabilities in business member combination [member] [FRS 3.B64 I Disactosure]		0	IFRS 3.B64 I Disclosure		
combination [member]	Transactions recognised separately from acquisition of assets and assumption of liabilities in business		IFRS 3.B64 I Discheure		
Page 111 of 117	combination [member]	[default] Page 111 of 11			

			Additional AU Reference	
Label	Туре	IFRS reference	to IFRS elements	AU Reference
Transferred financial assets that are not derecognised in their entirety [axis]	axis member	IFRS 7.42D Disclosure		
Transferred financial assets that are not derecognised in their entirety [member]	[default]	IFRS 7.42D Disclosure		
Type of measurement of expected credit losses [axis]	axis	IFRS 7.35H Disclosure, IFRS 7.35M Disclosure		
Type of measurement of expected credit losses [member]	member [default]	IFRS 7.35M <sub>Disclosure</sub> , IFRS 7.35H <sub>Disclosure</sub>		
Types of contracts [axis]	axis	IFRS 15.B89 d <sub>Example</sub> , , Effective 2023-01- 01 IFRS 17.96 a <sub>Example</sub>		
Types of contracts [member]	member [default]	IFRS 15.B89 d <sub>Example</sub> , Effective 2023-01- 01 IFRS 17.96 a <sub>Example</sub>		
Types of customers [axis]	axis .	IFRS 15.B89 c <sub>Example</sub>		
Types of customers [member]	member [default]	IFRS 15.B89 c Example		
Types of financial assets [axis]	axis	IFRS 7.B51 Disclosure, IFRS 7.B52 Disclosure		
Financial assets, type [member]	member [default]	IFRS 7.B52 Disclosure, IFRS 7.B51 Disclosure		
Types of financial liabilities [axis]	axis	IFRS 7.B52 Disclosure, IFRS 7.B51 Disclosure		
Financial liabilities, type [member]	member [default]	IFRS 7.B51 Disclosure, IFRS 7.B52 Disclosure		
Types of hedges [axis]	axis	IFRS 7.24C Disclosure, IFRS 7.24A Disclosure, IFRS 7.24B Disclosure, Expiry date 2023-01-		
	member	01 IFRS 7.24 Disclosure IFRS 7.24B Disclosure,		
Hedges [member]	[default]	IFRS 7.24A <sub>Disclosure</sub> , IFRS 7.24C <sub>Disclosure</sub> , Expiry date 2023-01-01 IFRS 7.22 <sub>Disclosure</sub>		
Types of insurance contracts [axis]	axis	Expiry date 2023-01-01 IFRS 4 - Disclosure Common practice		
Types of insurance contracts [member]	member [default]	Expiry date 2023-01-01 IFRS 4 - Disclosure Common practice		
Types of interest rates [axis]	axis	IFRS 7.39 Common practice		
Interest rate types [member]	member	IFRS 7.39 Common practice		
Types of investment property [axis]	[default] axis	IAS 1.112 C Common practice		
Investment property [member]	member	IFRS 13.IE60 Example, IAS 1.112 C Common practice,		
	[default]	IFRS 13.94 Example IFRS 14.33 Disclosure, IFRS 14.30 Disclosure		
Types of rate-regulated activities [axis]	axis member	IFRS 14.33 Disclosure IFRS 14.30 Disclosure		
Rate-regulated activities [member]	[default]			
Types of risks [axis]	axis	IFRS 7.21C Disclosure, IFRS 7.34 Disclosure IFRS 7.30 Disclosure, Effective 2023-01- 01 IFRS 17.128 a Disclosure Effective 2023-01- 01 IFRS 17.127 Disclosure, Effective 2023-01- 01 IFRS 17.125 Disclosure, Effective 2023-01- 01 IFRS 17.124 Disclosure		
Risks [member]	member [default]	IFRS 7.33 Disclosure IFRS 7.21C Disclosure IFRS 7.34 Disclosure. Effective 2023-01- 01 IFRS 17.124 Disclosure. Effective 2023-01- 01 IFRS 17.125 Disclosure. Effective 2023-01- 01 IFRS 17.127 Disclosure. Effective 2023-01- 01 IFRS 17.128 a Disclosure.		
Types of share-based payment arrangements [axis]	axis	IFRS 2.45 Disclosure		
Share-based payment arrangements [member]	member [default]	IFRS 2.45 Disclosure		
Unconsolidated structured entities [axis]	axis	IFRS 12.B4 e Disclosure		
Entity's total for unconsolidated structured entities [member]	member [default]	IFRS 12.B4 e Disclosure		
Unconsolidated structured entities controlled by investment entity [axis]	axis	IFRS 12.19F Disclosure		
Unconsolidated structured entities controlled by investment entity [member]	member [default]	IFRS 12.19F Disclosure		
Unconsolidated subsidiaries [axis]	axis	IFRS 12.19B <sub>Disclosure</sub>		
Entity's total for unconsolidated subsidiaries [member]	member [default]	IFRS 12.19B <sub>Disclosure</sub>		
Underlying equity instrument and depositary receipts [axis]	axis	IAS 1.112 c Common practice		
Underlying equity instrument [member]	member [default]	IAS 1.112 c Common practice		
Unobservable inputs [axis]	axis	IFRS 13.93 h Common practice, IFRS 13.93 d Disclosure		
Unobservable inputs [member]	member [default]	IFRS 13.93 d <sub>Disclosure</sub> , IFRS 13.93 h <sub>Common practice</sub>		
Valuation techniques used in fair value measurement [axis]	axis	IFRS 13.93 d <sub>Disclosure</sub>		
Valuation techniques [member]	member [default]	IFRS 13.93 d <sub>Disclosure</sub>		
		IAS 8.29 Disclosure		
Voluntary changes in accounting policy [axis]	axis	ii to o.zo bisdosure		
Voluntary changes in accounting policy [axis]  Voluntary changes in accounting policy [member]	member	IAS 8.29 Disclosure		