

## Appendix A - IFRS AU Taxonomy 2015 Illustration

### Legend:

- AU Extension 2015
- IFRS Taxonomy 2015

IFRS /AU	Level	Label	Type	IFRS reference	AU additional reference	AU Reference	Not used in IFRS AU Taxonomy	Not used in entry point twm
		<b>[105005] Australian Extension – other jurisdictional disclosures</b>						
AU	1	Disclosure of Australian extension [abstract]						
AU	2	Disclosure of directors' report [abstract]						
AU	3	Disclosure of directors' report [text block]	text block					
AU	4	Date of directors' report	yyyy-mm-dd			Corps Act 2001 s298		
AU	4	Statement of directors' report in accordance with directors' resolution [text block]	text block			Corps Act 2001 s298 (2) (b)		
AU	4	Name of entity of directors' report	text			Corps Act 2001 s298 (2) (a)		
AU	4	Name of signing director	text			Corps Act 2001 s299 (2)		
AU	4	Disclosure of review and results of operations [text block]	text block			Corps Act 2001 s299 (2) (c)		
AU	4	Disclosure of additional general information required for listed entities in relation to operations, financial position, business strategies and prospects for future financial years [text block]	text block			Corps Act 2001 s299 (1) (a)		
AU	4	Statement of omission of required disclosure in relation to business strategies and prospects for future financial years [text block]	text			Corps Act 2001 s299A (3)		
AU	4	Statement of omission of required disclosure in relation to development in entity's operation [text block]	text			Corps Act 2001 s299 (3)		
AU	4	Disclosure of significant changes to entity's state affairs during reporting period [text block]	text block			Corps Act 2001 s299 (1) (e)		
AU	4	Disclosure of principal activities and significant changes to principal activities during reporting period [text block]	text block			Corps Act 2001 s299 (1) (c)		
AU	4	Disclosure of significant matters arising after balance sheet date [text block]	text block			Corps Act 2001 s299 (1) (d)		
AU	4	Disclosure of likely developments in operations their effect on future results [text block]	text block			Corps Act 2001 s299 (1) (e)		
AU	4	Disclosure of performance in relation to environmental regulations [text block]	text block			Corps Act 2001 s299 (1) (f)		
AU	4	Disclosure of dividends or distributions paid, recommended, or declared [text block]	text block			Corps Act 2001 s300 (1) (a), (b)		
AU	4	Disclosure of entity's directors and officers [text block]	text block			Corps Act 2001 s300 (1) (c)		
AU	4	Disclosure of options granted over unissued shares or unissued interests [text block]	text block			Corps Act 2001 s300 (1) (d)		
AU	4	Disclosure of unissued shares or interests under option [text block]	text block			Corps Act 2001 s300 (1) (e)		
AU	4	Disclosure of issued shares on exercise options [text block]	text block			Corps Act 2001 s300 (1) (f)		
AU	4	Disclosure of indemnities and insurance premiums given by entity for officers [text block]	text block			Corps Act 2001 s300 (1) (g), Corps Act 2001 s300 (8) (a),(b), Corps Act 2001 s300 (9)		
AU	4	Disclosure of proceedings brought with leave under section 237 [text block]	text block			Corps Act 2001 s300 (14), Corps Act 2001 s300 (15)		
AU	4	Disclosure of directors' interests [text block]	text block			Corps Act 2001 s300 (11)		
AU	4	Disclosure of modifications of auditor rotation requirements [text block]	text block			Corps Act 2001 s300 (11A)		
AU	4	Disclosure of non-audit services [text block]	text block			Corps Act 2001 s300 (11B), Corps Act 2001 s300 (11C), Corps Act 2001 s300 (11D)		
AU	4	Disclosure of specific information required for public entities that are not wholly-owned subsidiaries of another entity [text block]	text block			Corps Act 2001 s300 (10)		
AU	4	Disclosure of companies limited by guarantee [text block]	text block			Corps Act 2001 s300B (1), Corps Act 2001 s300B (2), Corps Act 2001 s300B (3)		
AU	4	Disclosure of directors' reasons for including additional information required to give true and fair view [text block]	text block			Corps Act 2001 s298 (1A) (a), Corps Act 2001 s298 (1A) (b)		
AU	4	Disclosure of registered schemes [text block]	text block			Corps Act 2001 s300 (12)		
AU	4	Information about rounding in financial report and directors' report	text			ASIC CO 98/100		
AU	4	Statement of compliance with audit relief for proprietary companies	text			ASIC CO 98/1417		
AU	4	Disclosure of extent of following best practice recommendations [text block]	text block			ASX 4.10.3		
AU	4	Disclosure of administration information [text block]	text block			ASX 4.10.11,11.12,13		
AU	4	Disclosure of review of operations and activities during reporting period [text block]	text block			ASX 4.10.17		
AU	4	Disclosure of holders of equity securities [text block]	text block			ASX 4.10.4,5,6,7,8,9 and 16		
AU	4	Disclosure of restricted securities [text block]	text block			ASX 4.10.14		
AU	4	Disclosure of mining tenements [text block]	text block			ASX 4.10.15		
AU	4	Disclosure of current on market buy back [text block]	text block			ASX 4.10.18		
AU	4	Disclosure of use of cash and liquid assets since listing [text block]	text block			ASX 4.10.19		
AU	4	Disclosure of information in relation to investment entities [text block]	text block			ASX 4.10.20		
AU	4	Disclosure of information in relation to takeover activity [text block]	text block			ASX 4.10.21		
AU	4	Disclosure of correction of error revision of estimates and variation from preliminary report [text block]	text block			ASX 4.30 and ASX 4.5A		
AU	2	Disclosure of remuneration report [abstract]						
AU	3	Disclosure of remuneration report [text block]	text block			Corps Act 2001 s300A		
AU	4	Disclosure of remuneration policy [text block]	text block			Corps Act 2001 s300A (1A)		
AU	4	Disclosure of entity's performance [text block]	text block			Corps Act 2001 s300A (1A), Corps Act 2001 s300A (1)(b), Corps Act 2001 s300A (1)(c)		
AU	4	Disclosure of key management personnel [text block]	text block			Corps Reg 2M.3.03(1) (items 1,2,3,4,5)		
AU	4	Disclosure of compensation of key management personnel and executives [text block]	text block			Corps Reg 2M.3.03(1) (items 6,7,8,9 and 11), Corps Reg 2M.3.03(1)		
AU	4	Disclosure of principles of compensation [text block]	text block			Corps Reg 2M.3.03(1) (items 10, 12, 13)		
AU	4	Disclosure of modifications of terms of share-based payment transactions [text block]	text block			Corps Reg 2M.3.03(1) (item 14)		
AU	4	Disclosure of options and rights provided as compensation [text block]	text block			Corps Reg 2M.3.03(1) (item 15)		
AU	4	Disclosure of equity instruments provided on exercise of options and rights granted as compensation [text block]	text block			Corps Reg 2M.3.03(1) (item 16), Corps Reg 2M.3.03(3)		
AU	2	Disclosure of corporate governance statement [abstract]						
AU	3	Disclosure of corporate governance statement [text block]	text block			ASX 4.10.3		
AU	4	Disclosure of principle in relation to lay solid foundations for management and oversight [text block]	text block			ASX CGC Principle 1		
AU	4	Disclosure of principle in relation to structure of board to add value [text block]	text block			ASX CGC Principle 2		
AU	4	Disclosure of principle in relation to promotion of ethical and responsible decision making [text block]	text block			ASX CGC Principle 3		
AU	4	Disclosure of principle in relation to safeguarding integrity in financial reporting [text block]	text block			ASX CGC Principle 4		
AU	4	Disclosure of principle in relation to making timely and balanced disclosure [text block]	text block			ASX CGC Principle 5		
AU	4	Disclosure of principle in relation to respecting rights of shareholders [text block]	text block			ASX CGC Principle 6		
AU	4	Disclosure of principle in relation to recognising and managing risk [text block]	text block			ASX CGC Principle 7		
AU	4	Disclosure of principle in relation to remunerating fairly and responsibly [text block]	text block			ASX CGC Principle 8		
AU	2	Directors declaration [abstract]						
AU	3	Date of directors' declaration	yyyy-mm-dd			Corps Act 2001 s295 (4), Corp Act 2001 s295A		
AU	3	Disclosure of directors' declaration [text block]	text block			Corps Act 2001 s295 (4), Corp Act 2001 s295A		
AU	3	Statement of solvency for extended closed group in relation to deed of cross guarantee	text			ASIC CO 98/1418		
AU	2	Auditor declaration [abstract]						
AU	3	Date of auditor declaration	yyyy-mm-dd			ASA 700		
AU	3	Disclosure of auditor's independence declaration [text block]	text block			Corps Act 2001 s298 (1AA) (c)		
AU	2	Auditor report [abstract]						
AU	3	Title of auditor's report	text			ASA 700.21		
AU	3	Disclosure of scope of auditors' report [text block]	text block			ASA 700.23, ASA 700.24, ASA 700.28, ASA 700.29		
AU	3	Disclosure of independence in auditor's report [text block]	text block			Corps Act 2001 s307C(5A)(d)		
AU	3	Disclosure of audit opinion [text block]	text block			ASA 700.34		
AU	3	Disclosure of conclusion in audit review report [text block]	text block			ASRE 2405		
AU	3	Disclosure of modified audit opinion [text block]	text block			ASA 705.34		
AU	3	Disclosure of modified conclusion in audit review report [text block]	text block			ASRE 2405		
AU	3	Disclosure of emphasis of matter [text block]	text block			ASA 706		
AU	3	Disclosure of auditor's details [text block]	text block			ASA 700.Aud.40.1, ASA 700.41		
AU	3	Statement on whether entity is for-profit or not-for profit entity	text			ASA 700.42		
		<b>[110000] General information about financial statements</b>						
		<b>[110000] General information about financial statements</b>						
IFRS	1	Disclosure of general information about financial statements [text block]	text block	IAS 1.54 <sup>disclosure</sup>				
IFRS	2	Name of reporting entity or other means of identification	text	IAS 1.51 <sup>disclosure</sup>				
IFRS	2	Explanation of change in name of reporting entity or other means of identification from end of preceding reporting period	text	IAS 1.51 <sup>disclosure</sup>				
IFRS	2	Description of nature of financial statements	text	IAS 27.16 <sup>disclosure</sup> , IAS 27.17 <sup>disclosure</sup> , IAS 1.51 <sup>disclosure</sup>				
IFRS	2	Date of end of reporting period	yyyy-mm-dd	IAS 1.51 <sup>disclosure</sup>				
IFRS	2	Period covered by financial statements	text	IAS 1.51 <sup>disclosure</sup>				
IFRS	2	Description of presentation currency	text	IAS 1.51 <sup>disclosure</sup> , IAS 21.53 <sup>disclosure</sup>				
IFRS	2	Level of rounding used in financial statements	text	IAS 1.51 <sup>disclosure</sup>				
		<b>[120000] Statement of financial position, current/non-current</b>						
IFRS	1	Statement of financial position [abstract]						
IFRS	2	Assets [abstract]						
IFRS	3	Non-current assets [abstract]						
IFRS	4	Property, plant and equipment	X <sub>instant, debit</sub>	IAS 16.73 <sup>disclosure</sup> , IAS 1.54 <sup>disclosure</sup>				
IFRS	4	Investment property	X <sub>instant, debit</sub>	IAS 40.79 <sup>disclosure</sup> , IAS 40.76 <sup>disclosure</sup> , IAS 1.54 <sup>disclosure</sup>				
IFRS	4	Goodwill	X <sub>instant, debit</sub>	IAS 36.134 <sup>disclosure</sup> , IFRS 3.867 <sup>disclosure</sup>				
IFRS	4	Intangible assets other than goodwill	X <sub>instant, debit</sub>	IAS 36.135 <sup>disclosure</sup> , IAS 1.54 <sup>disclosure</sup>				
IFRS	4	Investments accounted for using equity method	X <sub>instant, debit</sub>	IAS 1.54 <sup>disclosure</sup> , IFRS 8.24 <sup>disclosure</sup> , IFRS 12.B16 <sup>disclosure</sup>				
IFRS	4	Investments in subsidiaries, joint ventures and associates	X <sub>instant, debit</sub>	IAS 1.55 <sup>disclosure</sup>				
IFRS	4	Non-current biological assets	X <sub>instant, debit</sub>	IAS 1.54 <sup>disclosure</sup>				
IFRS	4	Trade and other non-current receivables	X <sub>instant, debit</sub>	IAS 1.54 <sup>disclosure</sup> , IAS 1.78 <sup>disclosure</sup>				
IFRS	4	Non-current inventories	X <sub>instant, debit</sub>	IAS 1.54 <sup>disclosure</sup>				

IFRS /AU	Level	Label	Type	IFRS reference	AU additional reference	AU Reference	Not used in IFRS AU Taxonomy	Not used in entry point two
IFRS	4	Deferred tax assets	X instant, debit	IAS 1.56 <sup>Disclosure</sup> ; IAS 12.81 g (i) <sup>Disclosure</sup> ; IAS 1.54 <sup>Disclosure</sup>				
IFRS	4	Current tax assets, non-current	X instant, debit	IAS 1.54 <sup>Disclosure</sup>				
IFRS	4	Other non-current financial assets	X instant, debit	IAS 1.54 <sup>Disclosure</sup>				
IFRS	4	Other non-current non-financial assets	X instant, debit	IAS 1.55 <sup>Common practice</sup>				
IFRS	4	Non-current non-cash assets pledged as collateral for which transferee has right by contract or custom to sell or repledge collateral	X instant, debit	Effective 2018-01-01 IFRS 9.3.2.23 <sup>Disclosure</sup> ; Expiry date 2018-01-01 IAS 39.37 <sup>Disclosure</sup>				
AU	4	Non-current reinsurance and other recoveries receivable	X instant, debit			ASB 1023.17.6.2 (b)		
AU	4	Non-current deferred acquisition costs	X instant, debit			ASB 1023.17.6.2 (k)		
AU	4	Non-current deferred outward reinsurance expense	X instant, debit			ASB 1023.17.6 h, Common practice		
AU	4	Intangible assets relating to acquired insurance contracts	X instant, debit			ASB 1023.17.6.2 (l)		
AU	4	Reinsurer's share of life insurance contract liabilities	X instant, debit			ASB 1038.14.1 (b)		
IFRS	4	Total non-current assets	X instant, debit	IAS 1.66 <sup>Disclosure</sup> ; IFRS 12.810 b <sup>Example</sup> ; IFRS 12.812 b (i) <sup>Disclosure</sup>				
IFRS	3	Current assets [abstract]						
IFRS	4	Current inventories	X instant, debit	IAS 1.54 <sup>Disclosure</sup> ; IAS 1.68 <sup>Example</sup> ; IAS 2.36 <sup>Disclosure</sup>				
IFRS	4	Trade and other current receivables	X instant, debit	IAS 1.54 <sup>Disclosure</sup> ; IAS 1.78 <sup>Disclosure</sup>				
IFRS	4	Current tax assets, current	X instant, debit	IAS 1.54 <sup>Disclosure</sup>				
IFRS	4	Current biological assets	X instant, debit	IAS 1.54 <sup>Disclosure</sup>				
IFRS	4	Other current financial assets	X instant, debit	IAS 1.54 <sup>Disclosure</sup>				
IFRS	4	Other current non-financial assets	X instant, debit	IAS 1.55 <sup>Common practice</sup>				
IFRS	4	Cash and cash equivalents	X instant, debit	IAS 1.54 <sup>Disclosure</sup> ; IAS 7.45 <sup>Disclosure</sup> ; IFRS 12.813 <sup>Disclosure</sup>				
IFRS	4	Current non-cash assets pledged as collateral for which transferee has right by contract or custom to sell or repledge collateral	X instant, debit	Expiry date 2018-01-01 IAS 39.37 <sup>Disclosure</sup> ; Effective 2018-01-01 IFRS 9.3.2.23 <sup>Disclosure</sup>				
AU	4	Current reinsurance and other recoveries receivable	X instant, debit			ASB 1023.17.6.2 (b)		
AU	4	Premium receivable	X instant, debit			ASB 1023.17.6.2 (j), ASB 1023.17.6.2(i)		
AU	4	Prepaid reinsurance premiums	X instant, debit			ASB 1023.17.6.2 (h)		
AU	4	Current deferred acquisition costs	X instant, debit			ASB 1023.17.6.2 (k)		
AU	4	Current deferred outward reinsurance expense	X instant, debit			ASB 1023.17.6 h, Common practice		
IFRS	4	Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	X instant, debit	IAS 1.66 <sup>Disclosure</sup>				
IFRS	4	Non-current assets or disposal groups classified as held for sale or as held for distribution to owners	X instant, debit	IAS 1.54 <sup>Disclosure</sup>				
IFRS	4	Total current assets	X instant, debit	IFRS 12.812 b (i) <sup>Disclosure</sup> ; IFRS 12.810 b <sup>Example</sup> ; IAS 1.66 <sup>Disclosure</sup>				
IFRS	3	Total assets	X instant, debit	IAS 1.55 <sup>Disclosure</sup> ; IFRS 8.28 <sup>Disclosure</sup> ; IFRS 8.23 <sup>Disclosure</sup> ; IFRS 13.93 <sup>Disclosure</sup> ; IFRS 13.93 <sup>Disclosure</sup>				
IFRS	3	Equity and liabilities [abstract]						
IFRS	3	Equity [abstract]						
IFRS	4	Issued capital	X instant, credit	IAS 1.78 <sup>Example</sup>				
IFRS	4	Retained earnings	X instant, credit	IAS 1.78 <sup>Example</sup> ; IAS 1.IGR <sup>Example</sup>				
IFRS	4	Share premium	X instant, credit	IAS 1.78 <sup>Example</sup>				
IFRS	4	Treasury shares	(X) instant, debit	IAS 1.78 <sup>Example</sup> ; IAS 32.34 <sup>Disclosure</sup>				
IFRS	4	Other equity interest	X instant, credit	IAS 1.78 <sup>Example</sup>				
IFRS	4	Other reserves	X instant, credit	IAS 1.78 <sup>Example</sup>				
IFRS	4	Total equity attributable to owners of parent	X instant, credit	IAS 1.54 <sup>Disclosure</sup>				
IFRS	4	Non-controlling interests	X instant, credit	IFRS 12.12 <sup>Disclosure</sup> ; IAS 1.54 <sup>Disclosure</sup> ; IFRS 10.22 <sup>Disclosure</sup>				
IFRS	4	Total equity	X instant, credit	IAS 1.78 <sup>Disclosure</sup> ; IFRS 1.32 a (i) <sup>Disclosure</sup> ; IAS 1.55 <sup>Disclosure</sup> ; IFRS 1.24 <sup>Disclosure</sup> ; IFRS 13.93 <sup>Disclosure</sup> ; IFRS 13.93 <sup>Disclosure</sup> ; IFRS 13.93 <sup>Disclosure</sup>				
IFRS	3	Liabilities [abstract]						
IFRS	4	Non-current liabilities [abstract]						
IFRS	5	Non-current provisions [abstract]						
IFRS	6	Non-current provisions for employee benefits	X instant, credit	IAS 1.78 <sup>Disclosure</sup>				
IFRS	6	Other non-current provisions	X instant, credit	IAS 1.78 <sup>Disclosure</sup>				
IFRS	6	Total non-current provisions	X instant, credit	IAS 1.54 <sup>Disclosure</sup>				
IFRS	5	Trade and other non-current payables	X instant, credit	IAS 1.54 <sup>Disclosure</sup>				
IFRS	5	Deferred tax liabilities	X instant, credit	IAS 1.54 <sup>Disclosure</sup> ; IAS 12.81 g (i) <sup>Disclosure</sup> ; IAS 1.56 <sup>Disclosure</sup>				
IFRS	5	Current tax liabilities, non-current	X instant, credit	IAS 1.54 <sup>Disclosure</sup>				
IFRS	5	Other non-current financial liabilities	X instant, credit	IFRS 12.813 <sup>Disclosure</sup> ; IAS 1.54 <sup>Disclosure</sup>				
IFRS	5	Other non-current non-financial liabilities	X instant, credit	IAS 1.55 <sup>Common practice</sup>				
AU	5	Non-current unearned premium liability	X instant, credit			ASB 1023.17.6.2 (c)		
AU	5	Non-current outstanding claims liability	X instant, credit			ASB 1023.17.6.2 (a)		
AU	5	Non-current unexpired risk liability	X instant, credit			ASB 1023.17.6.2 (e)		
AU	5	Life insurance contract liabilities	X instant, credit			ASB 1038.14.1		
AU	5	Life investment contract liabilities	X instant, credit			ASB 1038.17.2 (e)		
AU	5	Unvested policyholder benefits liabilities	X instant, credit			ASB 1038.17.2 (e)		
IFRS	5	Total non-current liabilities	X instant, credit	IAS 1.69 <sup>Disclosure</sup> ; IFRS 12.810 b <sup>Example</sup> ; IFRS 12.812 b (iv) <sup>Disclosure</sup>				
IFRS	4	Current liabilities [abstract]						
IFRS	5	Current provisions [abstract]						
IFRS	6	Current provisions for employee benefits	X instant, credit	IAS 1.78 <sup>Disclosure</sup>				
IFRS	6	Other current provisions	X instant, credit	IAS 1.78 <sup>Disclosure</sup>				
IFRS	6	Total current provisions	X instant, credit	IAS 1.54 <sup>Disclosure</sup>				
IFRS	5	Trade and other current payables	X instant, credit	IAS 1.54 <sup>Disclosure</sup>				
IFRS	5	Current tax liabilities, current	X instant, credit	IAS 1.54 <sup>Disclosure</sup>				
IFRS	5	Other current financial liabilities	X instant, credit	IAS 1.54 <sup>Disclosure</sup> ; IFRS 12.813 <sup>Disclosure</sup>				
IFRS	5	Other current non-financial liabilities	X instant, credit	IAS 1.55 <sup>Common practice</sup>				
AU	5	Current outstanding claims liability	X instant, credit			ASB 1023.17.6.2 (a)		
AU	5	Current unearned premium liability	X instant, credit			ASB 1023.17.6.2 (c)		
AU	5	Current unexpired risk liability	X instant, credit			ASB 1023.17.6.2 (e)		
AU	5	Outwards reinsurance expense liability	X instant, credit			ASB 1023.17.6.2 (h)		
IFRS	5	Total current liabilities other than liabilities included in disposal groups classified as held for sale	X instant, credit	IAS 1.69 <sup>Disclosure</sup>				
IFRS	5	Liabilities included in disposal groups classified as held for sale	X instant, credit	IAS 1.54 <sup>Disclosure</sup> ; IFRS 5.38 <sup>Disclosure</sup>				
IFRS	5	Total current liabilities	X instant, credit	IFRS 12.810 b <sup>Example</sup> ; IFRS 12.812 b (iii) <sup>Disclosure</sup> ; IAS 1.69 <sup>Disclosure</sup>				
IFRS	4	Total liabilities	X instant, credit	IFRS 13.93 <sup>Disclosure</sup> ; IFRS 13.93 <sup>Disclosure</sup> ; IFRS 8.28 <sup>Disclosure</sup> ; IAS 1.55 <sup>Disclosure</sup> ; IFRS 13.93 <sup>Disclosure</sup> ; IFRS 8.23 <sup>Disclosure</sup>				
IFRS	4	Total equity and liabilities	X instant, credit	IAS 1.55 <sup>Disclosure</sup>				
IFRS	1	(220000) Statement of financial position, order of liquidity						
IFRS	1	Statement of financial position [abstract]						
IFRS	2	Assets [abstract]						
IFRS	3	Property, plant and equipment	X instant, debit	IAS 16.73 <sup>Disclosure</sup> ; IAS 1.54 <sup>Disclosure</sup>				
IFRS	3	Investment property	X instant, debit	IAS 40.79 <sup>Disclosure</sup> ; IAS 40.76 <sup>Disclosure</sup> ; IAS 1.54 <sup>Disclosure</sup>				
IFRS	3	Goodwill	X instant, debit	IAS 36.134 <sup>Disclosure</sup> ; IFRS 3.867 <sup>Disclosure</sup> ; IAS 36.135 <sup>Disclosure</sup> ; IAS 1.54 <sup>Disclosure</sup>				
IFRS	3	Intangible assets other than goodwill	X instant, debit	IAS 1.54 <sup>Disclosure</sup> ; IAS 38.118 <sup>Disclosure</sup>				
IFRS	3	Other financial assets	X instant, debit	IAS 1.54 <sup>Disclosure</sup>				
IFRS	3	Other non-financial assets	X instant, debit	IAS 1.55 <sup>Common practice</sup>				
IFRS	3	Investments accounted for using equity method	X instant, debit	IAS 1.54 <sup>Disclosure</sup> ; IFRS 8.24 <sup>Disclosure</sup> ; IFRS 12.816 <sup>Disclosure</sup>				
IFRS	3	Investments in subsidiaries, joint ventures and associates	X instant, debit	IAS 1.55 <sup>Common practice</sup>				
IFRS	3	Biological assets	X instant, debit	IAS 1.54 <sup>Disclosure</sup> ; IAS 41.43 <sup>Example</sup> ; IAS 41.50 <sup>Disclosure</sup>				
IFRS	3	Non-current assets or disposal groups classified as held for sale or as held for distribution to owners	X instant, debit	IAS 1.54 <sup>Disclosure</sup>				
AU	3	Intangible assets relating to acquired insurance contracts	X instant, debit			ASB 1023.17.6.2 (i)		
AU	3	Deferred acquisition costs	X instant, debit			ASB 101.60, ASB 1023.17.6.2(k)		
AU	3	Deferred outward reinsurance expense	X instant, debit			ASB 1023.17.6 h, Common practice		
AU	3	Reinsurance and other recoveries receivable	X instant, debit			ASB 1023.17.6.2 (b), (d), (f), (g), Common Practice		
AU	3	Reinsurer's share of life insurance contract liabilities	X instant, debit			ASB 1038.14.1 (b)		
AU	3	Premium receivable	X instant, debit			ASB 1023.17.6.2 (j), ASB 1023.17.6.2(i)		
AU	3	Prepaid reinsurance premiums	X instant, debit			ASB 1023.17.6.2 (h)		
IFRS	3	Inventories	X instant, debit	IAS 1.54 <sup>Disclosure</sup>				
IFRS	3	Current tax assets	X instant, debit	IAS 1.54 <sup>Disclosure</sup>				
IFRS	3	Deferred tax assets	X instant, debit	IAS 1.56 <sup>Disclosure</sup> ; IAS 12.81 g (i) <sup>Disclosure</sup> ; IAS 1.54 <sup>Disclosure</sup>				
IFRS	3	Trade and other receivables	X instant, debit	IAS 1.54 <sup>Disclosure</sup> ; IAS 1.78 <sup>Disclosure</sup>				
IFRS	3	Cash and cash equivalents	X instant, debit	IAS 1.54 <sup>Disclosure</sup> ; IAS 7.45 <sup>Disclosure</sup> ; IFRS 12.813 <sup>Disclosure</sup>				
IFRS	3	Non-cash assets pledged as collateral for which transferee has right by contract or custom to sell or repledge collateral	X instant, debit	Expiry date 2018-01-01 IAS 39.37 <sup>Disclosure</sup> ; Effective 2018-01-01 IFRS 9.3.2.23 <sup>Disclosure</sup>				
IFRS	3	Total assets	X instant, debit	IAS 1.55 <sup>Disclosure</sup> ; IFRS 8.28 <sup>Disclosure</sup> ; IFRS 8.23 <sup>Disclosure</sup> ; IFRS 13.93 <sup>Disclosure</sup> ; IFRS 13.93 <sup>Disclosure</sup>				
IFRS	3	Equity and liabilities [abstract]						
IFRS	3	Equity [abstract]						

IFRS /AU	Level	Label	Type	IFRS reference	AU additional reference	AU Reference	Not used in IFRS AU Taxonomy	Not used in entry point two
IFRS	4	Issued capital	X instant, credit	IAS 1.78 <sup>Example</sup>				
IFRS	4	Retained earnings	X instant, credit	IAS 1.78 <sup>Example</sup> , IAS 1.106 <sup>Example</sup>				
IFRS	4	Share premium	X instant, credit	IAS 1.78 <sup>Example</sup>				
IFRS	4	Treasury shares	(X) instant, debit	IAS 1.78 <sup>Example</sup> , IAS 32.34 <sup>Disclosure</sup>				
IFRS	4	Other equity interest	X instant, credit	IAS 1.78 <sup>Example</sup>				
IFRS	4	Other reserves	X instant, credit	IAS 1.78 <sup>Example</sup>				
IFRS	4	Total equity attributable to owners of parent	X instant, credit	IAS 1.54 <sup>Disclosure</sup>				
IFRS	4	Non-controlling interests	X instant, credit	IFRS 12.12 <sup>Disclosure</sup> , IAS 1.54 <sup>Disclosure</sup> , IFRS 10.22 <sup>Disclosure</sup>				
		Total equity	X instant, credit	IAS 1.78 <sup>Disclosure</sup> , IFRS 1.32 a <sup>(i)</sup> <sup>Disclosure</sup> , IAS 1.55 <sup>Disclosure</sup> , IFRS 1.24 a <sup>(i)</sup> <sup>Disclosure</sup> , IFRS 13.93 <sup>Disclosure</sup> , IFRS 13.93 <sup>Disclosure</sup>				
IFRS	4	Liabilities [abstract]						
IFRS	4	Trade and other payables	X instant, credit	IAS 1.54 <sup>Disclosure</sup>				
IFRS	4	Provisions [abstract]						
IFRS	5	Provisions for employee benefits	X instant, credit	IAS 1.78 <sup>Disclosure</sup>				
IFRS	5	Other provisions	X instant, credit	IAS 1.78 <sup>Disclosure</sup> , IAS 37.84 <sup>Disclosure</sup>				
IFRS	5	Total provisions	X instant, credit	IAS 1.54 <sup>Disclosure</sup>				
IFRS	4	Other financial liabilities	X instant, credit	IAS 1.54 <sup>Disclosure</sup>				
IFRS	4	Other non-financial liabilities	X instant, credit	IAS 1.55 <sup>Common practice</sup>				
IFRS	4	Current tax liabilities	X instant, credit	IAS 1.54 <sup>Disclosure</sup>				
IFRS	4	Deferred tax liabilities	X instant, credit	IAS 1.54 <sup>Disclosure</sup> , IAS 12.81 g <sup>(i)</sup> <sup>Disclosure</sup> , IAS 1.56 <sup>Disclosure</sup>				
AU	4	Life insurance contract liabilities	X instant, credit			AASB 1038.14.1		
AU	4	Life investment contract liabilities	X instant, credit			AASB 1038.17.2 (e)		
AU	4	Unvested policyholder benefits liabilities	X instant, credit			AASB 1038.17.2 (e)		
AU	4	Outstanding claims liability	X instant, credit			AASB 101.60, AASB 1023.17.6.2(a)		
AU	4	Unearned premium liability	X instant, credit			AASB 101.60, AASB 1023.17.6.2(c)		
AU	4	Unexpired risk liability	X instant, credit			AASB 101.60, AASB 1023.17.6.2(e)		
IFRS	4	Liabilities included in disposal groups classified as held for sale	X instant, credit	IAS 1.54 <sup>Disclosure</sup> , IFRS 5.38 <sup>Disclosure</sup>				
		Total liabilities	X instant, credit	IFRS 13.93 <sup>Disclosure</sup> , IFRS 13.93 <sup>Disclosure</sup> , IFRS 8.28 <sup>Disclosure</sup> , IAS 1.55 <sup>Disclosure</sup> , IFRS 13.93 <sup>Disclosure</sup> , IFRS 8.23 <sup>Disclosure</sup>				
IFRS	4	Total equity and liabilities	X instant, credit	IAS 1.55 <sup>Disclosure</sup>				
		[310000] Statement of comprehensive income, profit or loss, by function of expense						
IFRS	1	Profit or loss [abstract]						
IFRS	2	Profit (loss) [abstract]						
		Revenue	X duration, credit	IFRS 8.33 <sup>Disclosure</sup> , IFRS 12.810 b <sup>Example</sup> , IAS 1.102 <sup>Example</sup> , IFRS 8.32 <sup>Disclosure</sup> , IFRS 8.23 <sup>Disclosure</sup> , IFRS 8.28 <sup>Disclosure</sup> , IAS 1.103 <sup>Example</sup> , Expiry date 2017-01-01 IAS 18.35 <sup>Disclosure</sup> , IAS 1.82 <sup>Disclosure</sup> , IFRS 8.34 <sup>Disclosure</sup> , IFRS 12.812 b (v) <sup>Disclosure</sup>				
IFRS	3	Interest revenue calculated using effective interest method	X duration, credit	Effective 2018-01-01 IAS 1.82 <sup>Disclosure</sup>				
IFRS	3	Cost of sales	(X) duration, debit	IAS 1.99 <sup>Disclosure</sup> , IAS 1.103 <sup>Disclosure</sup>				
IFRS	3	Gross profit	X duration, credit	IAS 1.103 <sup>Example</sup>				
AU	3	General insurance underwriting result [abstract]						
AU	4	Net premium revenue [abstract]						
AU	5	Direct premium revenue	X duration, credit			AASB 1023.17.6.3 (a)		
AU	5	Inwards reinsurance premium revenue	X duration, credit			AASB 1023.17.6.3 (b)		
AU	5	Outward reinsurance premium expense	X duration, debit			AASB 1023.17.1 (a), AASB 1023.17.6.3 (f)		
AU	5	Total net premium revenue	X duration, credit			AASB 1023.17.1		
AU	4	Claim expense	X duration, debit			AASB 1023.17.1 (a), AASB 1023.17.6.3 (d,e)		
AU	4	Reinsurance and other recoveries revenue	X duration, credit			AASB 1023.17.1 (a), AASB 1023.17.6.3 (c)		
AU	4	Net claims incurred	X duration, debit			AASB 1023.17.1 (b)		
AU	4	Gross movement in unexpired risk liability	X duration, debit			AASB 1023.17.1 (a)		
AU	4	Reinsurance recoveries on unexpired risk liability	X duration, credit			AASB 1023.17.6.3, Common Practice		
AU	4	Net movement in unexpired risk liability	X duration, debit			AASB 1023.17.6.3, Common Practice		
AU	4	Acquisition costs	X duration, debit			AASB 1023.17.6.3 (g)		
AU	4	Underwriting expenses	X duration, debit			AASB 1023.17.1 (a)		
AU	4	Other underwriting expenses	X duration, debit			AASB 1023.17.1 (a), AASB 1023.17.6.3 (h)		
AU	4	Total underwriting result	X duration, credit			AASB 1023.17.1 (a)		
AU	3	Life insurance underwriting result [abstract]						
AU	4	Net life insurance premium revenue [abstract]						
AU	5	Life insurance premium revenue	X duration, credit			AASB 1038.14.1.1 (b)		
AU	5	Outward reinsurance expense	X duration, debit			AASB 1038.14.1.4 (a)		
AU	5	Total net life insurance premium revenue	X duration, credit			AASB 1038.14.1.1 (b)		
AU	4	Life insurance claim expense	X duration, debit			AASB 1038.14.1.4 (b)		
AU	4	Reinsurance recoveries revenue	X duration, credit			AASB 1038.14.1.1 (b)		
AU	4	Net life insurance claim expense	X duration, debit			AASB 1038.14.1.1 (b)		
AU	4	Change in life insurance contract liabilities	X duration, debit			AASB 1038.17.2		
AU	4	Change in life investment contract liabilities	X duration, debit			AASB 1038.17.2		
AU	4	Change in unvested policyholder benefits liabilities	X duration, debit			AASB 1038.17.2		
AU	4	Change in reinsurers share of life insurance liabilities	X duration, credit			AASB 1038.17.2		
AU	4	Total life insurance underwriting result	X duration, credit			AASB 1038.14.1.1 (b), Common practice		
IFRS	3	Other income	X duration, credit	IAS 1.102 <sup>Example</sup> , IAS 1.103 <sup>Example</sup> , IAS 26.35 b (v) <sup>Disclosure</sup>				
IFRS	3	Distribution costs	(X) duration, debit	IAS 1.99 <sup>Disclosure</sup> , IAS 1.103 <sup>Example</sup>				
IFRS	3	Administrative expenses	(X) duration, debit	IAS 26.35 b (v) <sup>Disclosure</sup> , IAS 1.99 <sup>Disclosure</sup> , IAS 1.103 <sup>Example</sup>				
IFRS	3	Other expense	(X) duration, debit	IAS 26.35 b (vii) <sup>Disclosure</sup> , IAS 1.99 <sup>Disclosure</sup> , IAS 1.103 <sup>Example</sup>				
IFRS	3	Other gains (losses)	X duration, credit	IAS 1.103 <sup>Common practice</sup> , IAS 1.102 <sup>Common practice</sup>				
IFRS	3	Profit (loss) from operating activities	X duration, credit	IAS 32.E3 <sup>Example</sup>				
IFRS	3	Difference between carrying amount of dividends payable and carrying amount of non-cash assets distributed	X duration, credit	IFRIC 17.15 <sup>Disclosure</sup>				
IFRS	3	Gains (losses) on net monetary position	X duration, credit	IAS 29 <sup>Disclosure</sup>				
IFRS	3	Gain (loss) arising from derecognition of financial assets measured at amortised cost	X duration, credit	IAS 1.82 <sup>Disclosure</sup>				
IFRS	3	Finance income	X duration, credit	IAS 1.85 <sup>Common practice</sup>				
IFRS	3	Finance costs	(X) duration, debit	IAS 1.82 <sup>Disclosure</sup>				
IFRS	3	Impairment gain and reversal of impairment loss (impairment loss) determined in accordance with IFRS 9	(X) duration, debit	Effective 2018-01-01 IAS 1.82 b <sup>Disclosure</sup>				
IFRS	3	Share of profit (loss) of associates and joint ventures accounted for using equity method	X duration, credit	IFRS 8.28 <sup>Disclosure</sup> , IFRS 8.23 <sup>Disclosure</sup> , IAS 1.82 <sup>Disclosure</sup>				
IFRS	3	Other income (expense) from subsidiaries, jointly controlled entities and associates	X duration, credit	IAS 1.85 <sup>Common practice</sup>				
IFRS	3	Gains (losses) arising from difference between previous amortised cost and fair value of financial assets reclassified out of amortised cost into fair value through profit or loss measurement category	X duration, credit	Effective 2018-01-01 IAS 1.82 c <sup>Disclosure</sup>				
IFRS	3	Cumulative gain (loss) previously recognised in other comprehensive income arising from reclassification of financial assets out of fair value through other comprehensive income into fair value through profit or loss measurement category	X duration, credit	Effective 2018-01-01 IAS 1.82 c <sup>Disclosure</sup>				
IFRS	3	Hedging gains (losses) for hedge of group of items with offsetting risk positions	X duration, credit	Effective 2018-01-01 IFRS 7.24C b (vi) <sup>Disclosure</sup> , Effective 2018-01-01 IFRS 9.6.6.4 <sup>Disclosure</sup>				
IFRS	3	Profit (loss) before tax	X duration, credit	IAS 1.103 <sup>Example</sup> , IFRS 8.23 <sup>Example</sup> , IFRS 8.28 b <sup>Example</sup> , IAS 1.102 <sup>Example</sup>				
		Tax income (expense)	(X) duration, debit	IAS 12.79 <sup>Disclosure</sup> , IFRS 12.813 b <sup>Disclosure</sup> , IFRS 8.23 <sup>Disclosure</sup> , IAS 26.35 b (viii) <sup>Disclosure</sup> , IAS 12.81 c (i) <sup>Disclosure</sup> , IAS 1.82 <sup>Disclosure</sup> , IAS 12.81 c (ii) <sup>Disclosure</sup>				
IFRS	3	Profit (loss) from continuing operations	X duration, credit	IFRS 8.28 <sup>Disclosure</sup> , IFRS 8.23 <sup>Disclosure</sup> , IAS 1.81A <sup>Disclosure</sup> , IFRS 12.812 b (vi) <sup>Disclosure</sup>				
IFRS	3	Profit (loss) from discontinued operations	X duration, credit	IFRS 5.33 <sup>Disclosure</sup> , IFRS 12.812 b (vii) <sup>Disclosure</sup> , IAS 1.82 e <sup>Disclosure</sup>				
		Profit (loss)	X duration, credit	IFRS 12.810 b <sup>Example</sup> , IFRS 1.24 b <sup>Disclosure</sup> , IFRS 8.23 <sup>Disclosure</sup> , IAS 7.18 b <sup>Disclosure</sup> , IFRS 1.32 a (ii) <sup>Disclosure</sup> , IAS 1.81A <sup>Disclosure</sup> , IAS 1.106 d (i) <sup>Disclosure</sup> , IFRS 8.28 b <sup>Disclosure</sup>				
IFRS	2	Profit (loss), attributable to [abstract]						
IFRS	3	Profit (loss), attributable to owners of parent	X duration, credit	IAS 1.81B a (i) <sup>Disclosure</sup>				
IFRS	3	Profit (loss), attributable to non-controlling interests	X duration, credit	IAS 1.81B a (i) <sup>Disclosure</sup> , IFRS 12.12 <sup>Disclosure</sup>				
IFRS	2	Earnings per share [text block]	text block	IAS 33.66 <sup>Disclosure</sup>				
IFRS	3	Earnings per share [abstract]						
IFRS	4	Earnings per share [table]	table	IAS 33.66 <sup>Disclosure</sup>				
IFRS	5	Classes of ordinary shares [axis]	axis	IAS 33.66 <sup>Disclosure</sup>				
IFRS	6	Ordinary shares [member]	member [default]	IAS 33.66 <sup>Disclosure</sup> , IAS 1.79 <sup>Common practice</sup>				
IFRS	4	Earnings per share [line items]	line items					
IFRS	5	Basic earnings per share [abstract]						
IFRS	6	Basic earnings (loss) per share from continuing operations	X,XX	IAS 33.66 <sup>Disclosure</sup>				
IFRS	6	Basic earnings (loss) per share from discontinued operations	X,XX	IAS 33.68 <sup>Disclosure</sup>				
IFRS	6	Total basic earnings (loss) per share	X,XX	IAS 33.66 <sup>Disclosure</sup>				
IFRS	5	Diluted earnings per share [abstract]						

IFRS / AU	Level	Label	Type	IFRS reference	AU additional reference	AU Reference	Not used in IFRS AU Taxonomy	Not used in entry point two
IFRS	6	Diluted earnings (loss) per share from continuing operations	X,XX	IAS 33.66 <sup>disclosure</sup>				
IFRS	6	Diluted earnings (loss) per share from discontinued operations	X,XX	IAS 33.68 <sup>disclosure</sup>				
IFRS	6	Total diluted earnings (loss) per share	X,XX	IAS 33.66 <sup>disclosure</sup>				
		<b>(320000) Statement of comprehensive income, profit or loss, by nature of expense</b>						
IFRS	1	Profit or loss [abstract]						
IFRS	2	Profit (loss) [abstract]						
		Revenue	X duration, credit	IFRS 8.33 <sup>disclosure</sup> ; IFRS 12.810 <sup>b</sup> <sub>example</sub> ; IAS 1.102 <sup>example</sup> ; IFRS 8.23 <sup>disclosure</sup> ; IFRS 8.23 <sup>disclosure</sup> ; IFRS 8.28 <sup>disclosure</sup> ; IAS 1.103 <sup>disclosure</sup> ; Expiry date 2017-01-01 IAS 18.35 <sup>disclosure</sup> ; IAS 1.82 <sup>disclosure</sup> ; IFRS 8.34 <sup>disclosure</sup> ; IFRS 12.812 b (v) <sup>disclosure</sup>				
IFRS	3	Interest revenue calculated using effective interest method	X duration, credit	Effective 2018-01-01 IAS 1.82 <sup>disclosure</sup>				
IFRS	3	Other income	X duration, credit	IAS 1.102 <sup>disclosure</sup> ; IAS 1.103 <sup>disclosure</sup> ; IAS 26.35 b (v) <sup>disclosure</sup>				
IFRS	3	Increase (decrease) in inventories of finished goods and work in progress	(X) duration, debit	IAS 1.99 <sup>disclosure</sup> ; IAS 1.102 <sup>disclosure</sup>				
IFRS	3	Other work performed by entity and capitalised	X duration, credit	IAS 1.106 <sup>disclosure</sup>				
IFRS	3	Raw materials and consumables used	(X) duration, debit	IAS 1.99 <sup>disclosure</sup> ; IAS 1.102 <sup>disclosure</sup>				
IFRS	3	Employee benefits expense	(X) duration, debit	IAS 1.102 <sup>disclosure</sup> ; IAS 1.104 <sup>disclosure</sup> ; IAS 1.99 <sup>disclosure</sup>				
		Depreciation and amortisation expense	(X) duration, debit	IAS 1.99 <sup>disclosure</sup> ; IAS 1.102 <sup>disclosure</sup> ; IFRS 8.28 <sup>disclosure</sup>				
IFRS	3	Reversal of impairment loss (impairment loss) recognised in profit or loss	(X) duration, debit	IFRS 12.813 <sup>disclosure</sup>				
IFRS	3	Other expenses	(X) duration, debit	IAS 1.99 <sup>disclosure</sup>				
IFRS	3	Other gains (losses)	X duration, credit	IAS 1.102 <sup>disclosure</sup> ; IAS 1.99 <sup>disclosure</sup>				
IFRS	3	Profit (loss) from operating activities	X duration, credit	IAS 1.103 <sup>disclosure</sup> ; IAS 1.102 <sup>disclosure</sup>				
IFRS	3	Difference between carrying amount of dividends payable and carrying amount of non-cash assets distributed	X duration, credit	IFRIC 17.15 <sup>disclosure</sup>				
IFRS	3	Gains (losses) on net monetary position	X duration, credit	IAS 29.9 <sup>disclosure</sup>				
IFRS	3	Gain (loss) arising from derecognition of financial assets measured at amortised cost	X duration, credit	IAS 1.82 <sup>disclosure</sup>				
IFRS	3	Finance income	X duration, credit	IAS 1.85 <sup>disclosure</sup> ; IAS 1.82 <sup>disclosure</sup>				
IFRS	3	Finance costs	(X) duration, debit	IAS 1.82 <sup>disclosure</sup>				
IFRS	3	Impairment gain and reversal of impairment loss (impairment loss) determined in accordance with IFRS 9	(X) duration, credit	Effective 2018-01-01 IAS 1.82 <sup>disclosure</sup>				
IFRS	3	Share of profit (loss) of associates and joint ventures accounted for using equity method	X duration, credit	IFRS 8.28 <sup>disclosure</sup> ; IFRS 8.23 <sup>disclosure</sup> ; IAS 1.82 <sup>disclosure</sup>				
IFRS	3	Other income (expense) from subsidiaries, jointly controlled entities and associates	X duration, credit	IAS 1.85 <sup>disclosure</sup> ; IAS 1.82 <sup>disclosure</sup>				
IFRS	3	Gains (losses) arising from difference between previous amortised cost and fair value of financial assets reclassified out of amortised cost into fair value through profit or loss measurement category	X duration, credit	Effective 2018-01-01 IAS 1.82 <sup>disclosure</sup>				
IFRS	3	Cumulative gain (loss) previously recognised in other comprehensive income arising from reclassification of financial assets out of fair value through other comprehensive income into fair value through profit or loss measurement category	X duration, credit	Effective 2018-01-01 IAS 1.82 <sup>disclosure</sup>				
IFRS	3	Hedging gains (losses) for hedge of group of items with offsetting risk positions	X duration, credit	Effective 2018-01-01 IFRS 7.24C b (v) <sup>disclosure</sup> ; Effective 2018-01-01 IFRS 9.6.6.4 <sup>disclosure</sup>				
IFRS	3	Profit (loss) before tax	X duration, credit	IAS 1.103 <sup>disclosure</sup> ; IFRS 8.23 <sup>disclosure</sup> ; IFRS 8.28 <sup>disclosure</sup> ; IAS 1.102 <sup>disclosure</sup>				
		Tax income (expense)	(X) duration, debit	IAS 12.79 <sup>disclosure</sup> ; IFRS 12.813 <sup>disclosure</sup> ; IFRS 8.23 <sup>disclosure</sup> ; IAS 26.35 b (viii) <sup>disclosure</sup> ; IAS 12.81 c (i) <sup>disclosure</sup> ; IAS 1.82 <sup>disclosure</sup>				
IFRS	3	Profit (loss) from continuing operations	X duration, credit	IFRS 8.28 <sup>disclosure</sup> ; IFRS 8.23 <sup>disclosure</sup> ; IAS 1.81A <sup>disclosure</sup>				
IFRS	3	Profit (loss) from discontinued operations	X duration, credit	IFRS 5.33 <sup>disclosure</sup> ; IFRS 12.812 b (vii) <sup>disclosure</sup> ; IAS 1.82 <sup>disclosure</sup>				
		Profit (loss)	X duration, credit	IFRS 12.810 <sup>b</sup> <sub>example</sub> ; IFRS 1.24 <sup>b</sup> <sub>disclosure</sub> ; IFRS 8.23 <sup>disclosure</sup> ; IAS 7.18 <sup>b</sup> <sub>disclosure</sub> ; IFRS 1.32 a (i) <sup>disclosure</sup> ; IAS 1.81A <sup>disclosure</sup> ; IAS 1.106 d (i) <sup>disclosure</sup> ; IFRS 8.28 <sup>disclosure</sup>				
IFRS	3	Profit (loss), attributable to [abstract]						
IFRS	3	Profit (loss), attributable to owners of parent	X duration, credit	IAS 1.81B a (i) <sup>disclosure</sup>				
IFRS	3	Profit (loss), attributable to non-controlling interests	X duration, credit	IAS 1.81B a (i) <sup>disclosure</sup> ; IFRS 12.12 <sup>disclosure</sup>				
IFRS	2	Earnings per share [text block]	text block	IAS 33.66 <sup>disclosure</sup>				
IFRS	3	Earnings per share [abstract]						
IFRS	4	Earnings per share [table]	table	IAS 33.66 <sup>disclosure</sup>				
IFRS	5	Classes of ordinary shares [axis]	axis	IAS 33.66 <sup>disclosure</sup>				
IFRS	6	Ordinary shares [member]	member [default]	IAS 33.66 <sup>disclosure</sup> ; IAS 1.79 <sup>a</sup> <sub>disclosure</sub>				
IFRS	4	Earnings per share [line items]	line items					
IFRS	5	Basic earnings per share [abstract]						
IFRS	6	Basic earnings (loss) per share from continuing operations	X,XX	IAS 33.66 <sup>disclosure</sup>				
IFRS	6	Basic earnings (loss) per share from discontinued operations	X,XX	IAS 33.68 <sup>disclosure</sup>				
IFRS	6	Total basic earnings (loss) per share	X,XX	IAS 33.66 <sup>disclosure</sup>				
IFRS	5	Diluted earnings per share [abstract]						
IFRS	6	Diluted earnings (loss) per share from continuing operations	X,XX	IAS 33.66 <sup>disclosure</sup>				
IFRS	6	Diluted earnings (loss) per share from discontinued operations	X,XX	IAS 33.68 <sup>disclosure</sup>				
IFRS	6	Total diluted earnings (loss) per share	X,XX	IAS 33.66 <sup>disclosure</sup>				
		<b>(410000) Statement of comprehensive income, OCI components presented net of tax</b>						
IFRS	1	Statement of comprehensive income [abstract]						
		Profit (loss)	X duration, credit	IFRS 12.810 <sup>b</sup> <sub>example</sub> ; IFRS 1.24 <sup>b</sup> <sub>disclosure</sub> ; IFRS 8.23 <sup>disclosure</sup> ; IAS 7.18 <sup>b</sup> <sub>disclosure</sub> ; IFRS 1.32 a (i) <sup>disclosure</sup> ; IAS 1.81A <sup>disclosure</sup> ; IAS 1.106 d (i) <sup>disclosure</sup> ; IFRS 8.28 <sup>disclosure</sup>				
IFRS	2	Other comprehensive income [abstract]						
IFRS	3	Components of other comprehensive income that will not be reclassified to profit or loss, net of tax [abstract]						
IFRS	4	Other comprehensive income, net of tax, gains (losses) from investments in equity instruments	X duration, credit	Effective 2018-01-01 IAS 1.91 <sup>a</sup> <sub>disclosure</sub> ; Effective 2018-01-01 IAS 1.7 <sup>a</sup> <sub>disclosure</sub>				
IFRS	4	Other comprehensive income, net of tax, gains (losses) on revaluation	X duration, credit	IAS 1.91 <sup>a</sup> <sub>disclosure</sub> ; IAS 1.7 <sup>a</sup> <sub>disclosure</sub>				
IFRS	4	Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans	X duration, credit	IAS 1.7 <sup>a</sup> <sub>disclosure</sub> ; IAS 1.91 <sup>a</sup> <sub>disclosure</sub>				
IFRS	4	Other comprehensive income, net of tax, change in fair value of financial liability attributable to change in credit risk of liability	X duration, credit	Effective 2018-01-01 IAS 1.91 <sup>a</sup> <sub>disclosure</sub> ; Effective 2018-01-01 IAS 1.7 <sup>a</sup> <sub>disclosure</sub>				
IFRS	4	Other comprehensive income, net of tax, gains (losses) on hedging instruments that hedge investments in equity instruments	X duration, credit	Effective 2018-01-01 IAS 1.7 <sup>a</sup> <sub>disclosure</sub> ; Effective 2018-01-01 IAS 1.91 <sup>a</sup> <sub>disclosure</sub>				
IFRS	3	Share of other comprehensive income of associates and joint ventures accounted for using equity method that will not be reclassified to profit or loss, net of tax	X duration, credit	IAS 1.82A <sup>disclosure</sup>				
IFRS	3	Total other comprehensive income that will not be reclassified to profit or loss, net of tax	X duration, credit	IAS 1.106 <sup>disclosure</sup>				
IFRS	3	Components of other comprehensive income that will be reclassified to profit or loss, net of tax [abstract]						
IFRS	4	Exchange differences on translation [abstract]						
IFRS	5	Gains (losses) on exchange differences on translation, net of tax	X duration, credit	IAS 1.91 <sup>a</sup> <sub>disclosure</sub>				
IFRS	5	Reclassification adjustments on exchange differences on translation, net of tax	(X) duration, debit	IAS 21.48 <sup>disclosure</sup> ; IAS 1.92 <sup>disclosure</sup>				
IFRS	5	Other comprehensive income, net of tax, exchange differences on translation	X duration, credit	IAS 1.91 <sup>a</sup> <sub>disclosure</sub> ; IAS 1.7 <sup>a</sup> <sub>disclosure</sub>				
IFRS	4	Available-for-sale financial assets [abstract]						
IFRS	5	Gains (losses) on remeasuring available-for-sale financial assets, net of tax	X duration, credit	Expiry date 2018-01-01 IAS 1.91 <sup>a</sup> <sub>disclosure</sub> ; Expiry date 2018-01-01 IFRS 7.20 a (i) <sup>disclosure</sup>				
IFRS	5	Reclassification adjustments on available-for-sale financial assets, net of tax	(X) duration, debit	Expiry date 2018-01-01 IFRS 7.20 a (i) <sup>disclosure</sup> ; Expiry date 2018-01-01 IAS 1.92 <sup>disclosure</sup>				
IFRS	5	Other comprehensive income, net of tax, available-for-sale financial assets	X duration, credit	Expiry date 2018-01-01 IAS 1.7 <sup>a</sup> <sub>disclosure</sub> ; Expiry date 2018-01-01 IAS 1.91 <sup>a</sup> <sub>disclosure</sub>				
IFRS	4	Cash flow hedges [abstract]						
IFRS	5	Gains (losses) on cash flow hedges, net of tax	X duration, credit	Effective 2018-01-01 IFRS 7.24E <sup>disclosure</sup> ; Effective 2018-01-01 IFRS 7.24C b (i) <sup>disclosure</sup> ; Expiry date 2018-01-01 IFRS 7.23 <sup>disclosure</sup> ; IAS 1.91 <sup>a</sup> <sub>disclosure</sub>				
IFRS	5	Reclassification adjustments on cash flow hedges, net of tax	(X) duration, debit	Expiry date 2018-01-01 IFRS 7.23 <sup>disclosure</sup> ; Effective 2018-01-01 IFRS 7.24E <sup>disclosure</sup> ; IAS 1.92 <sup>disclosure</sup>				
IFRS	5	Amounts removed from equity and included in carrying amount of non-financial asset (liability) whose acquisition or incurrence was hedged highly probable forecast transaction, net of tax	(X) duration, debit	Expiry date 2018-01-01 IFRS 7.23 <sup>disclosure</sup>				
IFRS	5	Other comprehensive income, net of tax, cash flow hedges	X duration, credit	IAS 1.91 <sup>a</sup> <sub>disclosure</sub> ; IAS 1.7 <sup>a</sup> <sub>disclosure</sub>				
IFRS	4	Hedges of net investment in foreign operations [abstract]						
IFRS	5	Gains (losses) on hedges of net investments in foreign operations, net of tax	X duration, credit	Effective 2018-01-01 IFRS 7.24C b (i) <sup>disclosure</sup> ; Effective 2018-01-01 IFRS 7.24E <sup>disclosure</sup> ; IAS 1.91 <sup>a</sup> <sub>disclosure</sub> ; Effective 2018-01-01 IFRS 9.6.5.13 <sup>disclosure</sup> ; IAS 39.102 <sup>disclosure</sup>				
IFRS	5	Reclassification adjustments on hedges of net investments in foreign operations, net of tax	(X) duration, debit	Effective 2018-01-01 IFRS 9.6.5.14 <sup>disclosure</sup> ; IAS 39.102 <sup>disclosure</sup> ; Effective 2018-01-01 IFRS 7.24C b (v) <sup>disclosure</sup> ; Effective 2018-01-01 IFRS 7.24E <sup>disclosure</sup> ; IAS 1.92 <sup>disclosure</sup>				
IFRS	5	Other comprehensive income, net of tax, hedges of net investments in foreign operations	X duration, credit	Effective 2018-01-01 IFRS 9.6.5.13 <sup>disclosure</sup> ; IAS 1.91 <sup>a</sup> <sub>disclosure</sub> ; IAS 39.102 <sup>disclosure</sup>				
IFRS	4	Change in value of time value of options [abstract]						
IFRS	5	Gains (losses) on change in value of time value of options, net of tax	X duration, credit	Effective 2018-01-01 IAS 1.91 <sup>a</sup> <sub>disclosure</sub>				
IFRS	5	Reclassification adjustments on change in value of time value of options, net of tax	(X) duration, debit	Effective 2018-01-01 IAS 1.92 <sup>disclosure</sup>				
IFRS	5	Other comprehensive income, net of tax, change in value of time value of options	X duration, credit	Effective 2018-01-01 IAS 1.7 <sup>a</sup> <sub>disclosure</sub> ; Effective 2018-01-01 IAS 1.91 <sup>a</sup> <sub>disclosure</sub>				
IFRS	4	Change in value of forward elements of forward contracts [abstract]						
IFRS	5	Gains (losses) on change in value of forward elements of forward contracts, net of tax	X duration, credit	Effective 2018-01-01 IAS 1.91 <sup>a</sup> <sub>disclosure</sub>				

IFRS /AU	Level	Label	Type	IFRS reference	AU additional reference	AU Reference	Not used in IFRS AU Taxonomy	Not used in entry point two
IFRS	5	Reclassification adjustments on change in value of forward elements of forward contracts, net of tax	(X) duration, debit	Effective 2018-01-01 IAS 1.92 <sup>Disclosure</sup>				
IFRS	5	Other comprehensive income, net of tax, change in value of forward elements of forward contracts	X duration, credit	Effective 2018-01-01 IAS 1.7 <sup>Disclosure</sup> Effective 2018-01-01 IAS 1.91 <sup>Disclosure</sup>				
IFRS	5	Change in value of foreign currency basis spreads [abstract]						
IFRS	5	Gains (losses) on change in value of foreign currency basis spreads, net of tax	X duration, debit	Effective 2018-01-01 IAS 1.91 <sup>Disclosure</sup>				
IFRS	5	Reclassification adjustments on change in value of foreign currency basis spreads, net of tax	(X) duration, debit	Effective 2018-01-01 IAS 1.92 <sup>Disclosure</sup>				
IFRS	5	Other comprehensive income, net of tax, change in value of foreign currency basis spreads	X duration, credit	Effective 2018-01-01 IAS 1.7 <sup>Disclosure</sup> Effective 2018-01-01 IAS 1.91 <sup>Disclosure</sup>				
IFRS	4	Financial assets measured at fair value through other comprehensive income [abstract]						
IFRS	5	Gains (losses) on financial assets measured at fair value through other comprehensive income, net of tax	X duration, credit	Effective 2018-01-01 IAS 1.91 <sup>Disclosure</sup>				
IFRS	5	Reclassification adjustments on financial assets measured at fair value through other comprehensive income, net of tax	(X) duration, debit	Effective 2018-01-01 IAS 1.92 <sup>Disclosure</sup>				
IFRS	5	Amounts removed from equity and adjusted against fair value of financial assets on reclassification out of fair value through other comprehensive income measurement category, net of tax	(X) duration, debit	Effective 2018-01-01 IFRS 9.5.6.5 <sup>Disclosure</sup>				
IFRS	5	Other comprehensive income, net of tax, financial assets measured at fair value through other comprehensive income	X duration, credit	Effective 2018-01-01 IAS 1.7 <sup>Disclosure</sup> Effective 2018-01-01 IAS 1.91 <sup>Disclosure</sup>				
IFRS	3	Share of other comprehensive income of associates and joint ventures accounted for using equity method that will be reclassified to profit or loss, net of tax	X duration, credit	IAS 1.82A <sup>Disclosure</sup>				
IFRS	3	Total other comprehensive income that will be reclassified to profit or loss, net of tax	X duration, credit	IAS 1.106 a <sup>Disclosure</sup> IAS 1.81B b (ii) <sup>Disclosure</sup>				
IFRS	3	Total other comprehensive income	X duration, credit	IAS 1.106 a <sup>Disclosure</sup> IAS 1.81B b (ii) <sup>Disclosure</sup> IAS 1.106 d (ii) <sup>Disclosure</sup> IAS 1.91 a <sup>Disclosure</sup> IAS 1.81A <sup>Disclosure</sup> IFRS 1.32 a (i) <sup>Disclosure</sup> IFRS 12.812 b (ii) <sup>Disclosure</sup> IFRS 12.810 b <sup>Disclosure</sup> IFRS 1.24 <sup>Disclosure</sup> IAS 1.106 b <sup>Disclosure</sup>				
IFRS	2	Total comprehensive income	X duration, credit	IAS 1.106 a <sup>Disclosure</sup> IAS 1.81B b (ii) <sup>Disclosure</sup> IAS 1.106 d (ii) <sup>Disclosure</sup> IAS 1.91 a <sup>Disclosure</sup> IAS 1.81A <sup>Disclosure</sup> IFRS 1.32 a (i) <sup>Disclosure</sup> IFRS 12.812 b (ii) <sup>Disclosure</sup> IFRS 12.810 b <sup>Disclosure</sup> IFRS 1.24 <sup>Disclosure</sup> IAS 1.106 b <sup>Disclosure</sup>				
IFRS	2	Comprehensive income attributable to [abstract]						
IFRS	3	Comprehensive income, attributable to owners of parent	X duration, credit	IAS 1.106 a <sup>Disclosure</sup> IAS 1.81B b (ii) <sup>Disclosure</sup>				
IFRS	3	Comprehensive income, attributable to non-controlling interests	X duration, credit	IAS 1.81B b (i) <sup>Disclosure</sup> IAS 1.106 a <sup>Disclosure</sup>				
IFRS	1	Statement of comprehensive income, OCI components presented before tax						
IFRS	1	Statement of comprehensive income [abstract]						
IFRS	2	Profit (loss)	X duration, credit	IFRS 12.810 b <sup>Disclosure</sup> IFRS 1.24 <sup>Disclosure</sup> IFRS 8.23 <sup>Disclosure</sup> IAS 7.18 <sup>Disclosure</sup> IFRS 1.32 a (ii) <sup>Disclosure</sup> IAS 1.81A <sup>Disclosure</sup> IAS 1.106 d <sup>Disclosure</sup> IFRS 8.28 <sup>Disclosure</sup>				
IFRS	2	Other comprehensive income [abstract]						
IFRS	3	Components of other comprehensive income that will not be reclassified to profit or loss, before tax [abstract]						
IFRS	4	Other comprehensive income, before tax, gains (losses) from investments in equity instruments	X duration, credit	Effective 2018-01-01 IAS 1.91 <sup>Disclosure</sup> Effective 2018-01-01 IFRS 7.20 a (vii) <sup>Disclosure</sup> Effective 2018-01-01 IAS 1.7 <sup>Disclosure</sup>				
IFRS	4	Other comprehensive income, before tax, gains (losses) on revaluation	X duration, credit	IAS 1.7 <sup>Disclosure</sup> IAS 1.91 <sup>Disclosure</sup>				
IFRS	4	Other comprehensive income, before tax, gains (losses) on remeasurements of defined benefit plans	X duration, credit	IAS 1.7 <sup>Disclosure</sup> IAS 1.91 <sup>Disclosure</sup>				
IFRS	4	Other comprehensive income, before tax, change in fair value of financial liability attributable to change in credit risk of liability	X duration, credit	Effective 2018-01-01 IAS 1.7 <sup>Disclosure</sup> Effective 2018-01-01 IAS 1.91 <sup>Disclosure</sup>				
IFRS	4	Other comprehensive income, before tax, gains (losses) on hedging instruments that hedge investments in equity instruments	X duration, credit	Effective 2018-01-01 IAS 1.91 <sup>Disclosure</sup> Effective 2018-01-01 IAS 1.7 <sup>Disclosure</sup>				
IFRS	3	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 <sup>Disclosure</sup>				
IFRS	3	Total other comprehensive income that will not be reclassified to profit or loss, before tax	X duration, credit	IAS 1.106 a <sup>Disclosure</sup>				
IFRS	3	Components of other comprehensive income that will be reclassified to profit or loss, before tax [abstract]						
IFRS	4	Exchange differences on translation [abstract]						
IFRS	5	Gains (losses) on exchange differences on translation, before tax	X duration, credit	IAS 1.91 <sup>Disclosure</sup>				
IFRS	5	Reclassification adjustments on exchange differences on translation, before tax	(X) duration, debit	IAS 21.48 <sup>Disclosure</sup> IAS 1.92 <sup>Disclosure</sup>				
IFRS	5	Other comprehensive income, before tax, exchange differences on translation	X duration, credit	IAS 1.91 <sup>Disclosure</sup> IAS 1.7 <sup>Disclosure</sup>				
IFRS	4	Available-for-sale financial assets [abstract]						
IFRS	5	Gains (losses) on remeasuring available-for-sale financial assets, before tax	X duration, credit	Expiry date 2018-01-01 IAS 1.91 <sup>Disclosure</sup> Expiry date 2018-01-01 IFRS 7.20 a (ii) <sup>Disclosure</sup>				
IFRS	5	Reclassification adjustments on available-for-sale financial assets, before tax	(X) duration, debit	Expiry date 2018-01-01 IAS 1.92 <sup>Disclosure</sup> Expiry date 2018-01-01 IFRS 7.20 a (ii) <sup>Disclosure</sup>				
IFRS	5	Other comprehensive income, before tax, available-for-sale financial assets	X duration, credit	Expiry date 2018-01-01 IAS 1.91 <sup>Disclosure</sup> Expiry date 2018-01-01 IAS 1.7 <sup>Disclosure</sup>				
IFRS	4	Cash flow hedges [abstract]						
IFRS	5	Gains (losses) on cash flow hedges, before tax	X duration, credit	Expiry date 2018-01-01 IFRS 7.23 <sup>Disclosure</sup> IAS 1.91 <sup>Disclosure</sup>				
IFRS	5	Reclassification adjustments on cash flow hedges, before tax	(X) duration, debit	Expiry date 2018-01-01 IFRS 7.23 <sup>Disclosure</sup> IAS 1.92 <sup>Disclosure</sup>				
IFRS	5	Amounts removed from equity and included in carrying amount of non-financial asset (liability) whose acquisition or incurrence was hedged highly probable forecast transaction, before tax	(X) duration, debit	Expiry date 2018-01-01 IFRS 7.23 e <sup>Disclosure</sup>				
IFRS	5	Other comprehensive income, before tax, cash flow hedges	X duration, credit	IAS 1.91 <sup>Disclosure</sup> IAS 1.7 <sup>Disclosure</sup>				
IFRS	4	Hedges of net investment in foreign operations [abstract]						
IFRS	5	Gains (losses) on hedges of net investments in foreign operations, before tax	X duration, credit	IAS 1.91 <sup>Disclosure</sup> IAS 39.102 <sup>Disclosure</sup> Effective 2018-01-01 IFRS 9.6.5.13 <sup>Disclosure</sup>				
IFRS	5	Reclassification adjustments on hedges of net investments in foreign operations, before tax	(X) duration, debit	IAS 1.92 <sup>Disclosure</sup> Effective 2018-01-01 IFRS 9.6.5.14 <sup>Disclosure</sup> IAS 39.102 <sup>Disclosure</sup>				
IFRS	5	Other comprehensive income, before tax, hedges of net investments in foreign operations	X duration, credit	IAS 39.102 <sup>Disclosure</sup> IAS 1.91 <sup>Disclosure</sup> Effective 2018-01-01 IFRS 9.6.5.13 <sup>Disclosure</sup>				
IFRS	4	Change in value of time value of options [abstract]						
IFRS	5	Gains (losses) on change in value of time value of options, before tax	X duration, credit	Effective 2018-01-01 IAS 1.91 <sup>Disclosure</sup>				
IFRS	5	Reclassification adjustments on change in value of time value of options, before tax	(X) duration, debit	Effective 2018-01-01 IAS 1.92 <sup>Disclosure</sup>				
IFRS	5	Other comprehensive income, before tax, change in value of time value of options	X duration, credit	Effective 2018-01-01 IAS 1.91 <sup>Disclosure</sup> Effective 2018-01-01 IAS 1.7 <sup>Disclosure</sup>				
IFRS	4	Change in value of forward elements of forward contracts [abstract]						
IFRS	5	Gains (losses) on change in value of forward elements of forward contracts, before tax	X duration, credit	Effective 2018-01-01 IAS 1.91 <sup>Disclosure</sup>				
IFRS	5	Reclassification adjustments on change in value of forward elements of forward contracts, before tax	(X) duration, debit	Effective 2018-01-01 IAS 1.92 <sup>Disclosure</sup>				
IFRS	5	Other comprehensive income, before tax, change in value of forward elements of forward contracts	X duration, credit	Effective 2018-01-01 IAS 1.91 <sup>Disclosure</sup> Effective 2018-01-01 IAS 1.7 <sup>Disclosure</sup>				
IFRS	4	Change in value of foreign currency basis spreads [abstract]						
IFRS	5	Gains (losses) on change in value of foreign currency basis spreads, before tax	X duration, credit	Effective 2018-01-01 IAS 1.91 <sup>Disclosure</sup>				
IFRS	5	Reclassification adjustments on change in value of foreign currency basis spreads, before tax	(X) duration, debit	Effective 2018-01-01 IAS 1.92 <sup>Disclosure</sup>				
IFRS	5	Other comprehensive income, before tax, change in value of foreign currency basis spreads	X duration, credit	Effective 2018-01-01 IAS 1.91 <sup>Disclosure</sup> Effective 2018-01-01 IAS 1.7 <sup>Disclosure</sup>				
IFRS	4	Financial assets measured at fair value through other comprehensive income [abstract]						
IFRS	5	Gains (losses) on financial assets measured at fair value through other comprehensive income, before tax	X duration, credit	Effective 2018-01-01 IFRS 7.20 a (viii) <sup>Disclosure</sup> Effective 2018-01-01 IAS 1.91 b <sup>Disclosure</sup>				
IFRS	5	Reclassification adjustments on financial assets measured at fair value through other comprehensive income, before tax	(X) duration, debit	Effective 2018-01-01 IFRS 7.20 a (viii) <sup>Disclosure</sup> Effective 2018-01-01 IAS 1.92 <sup>Disclosure</sup>				
IFRS	5	Amounts removed from equity and adjusted against fair value of financial assets on reclassification out of fair value through other comprehensive income measurement category, before tax	(X) duration, debit	Effective 2018-01-01 IFRS 9.5.6.5 <sup>Disclosure</sup>				
IFRS	5	Other comprehensive income, before tax, financial assets measured at fair value through other comprehensive income	X duration, credit	Effective 2018-01-01 IAS 1.7 <sup>Disclosure</sup> Effective 2018-01-01 IFRS 7.20 a (viii) <sup>Disclosure</sup> Effective 2018-01-01 IAS 1.91 <sup>Disclosure</sup>				
IFRS	3	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 duration, credit	IAS 1.82A <sup>Disclosure</sup>				
IFRS	3	Total other comprehensive income that will be reclassified to profit or loss, before tax	X duration, credit	IAS 1.106 a <sup>Disclosure</sup> IAS 1.81B b (ii) <sup>Disclosure</sup>				
IFRS	3	Total other comprehensive income, before tax	X duration, credit	IAS 1.91 <sup>Disclosure</sup>				
IFRS	3	Income tax relating to components of other comprehensive income that will not be reclassified to profit or loss [abstract]						
IFRS	4	Income tax relating to investments in equity instruments of other comprehensive income	(X) duration, debit	Effective 2018-01-01 IAS 1.90 <sup>Disclosure</sup> Effective 2018-01-01 IAS 12.81 a <sup>Disclosure</sup>				
IFRS	4	Income tax relating to changes in revaluation surplus of other comprehensive income	(X) duration, debit	IAS 1.90 <sup>Disclosure</sup> IAS 12.81 a <sup>Disclosure</sup>				
IFRS	4	Income tax relating to remeasurements of defined benefit plans of other comprehensive income	(X) duration, debit	IAS 12.81 a <sup>Disclosure</sup> IAS 1.90 <sup>Disclosure</sup>				
IFRS	4	Income tax relating to changes in fair value of financial liability attributable to change in credit risk of liability of other comprehensive income	(X) duration, debit	Effective 2018-01-01 IAS 12.81 a <sup>Disclosure</sup> Effective 2018-01-01 IAS 1.90 <sup>Disclosure</sup>				
IFRS	4	Income tax relating to hedges of investments in equity instruments of other comprehensive income	(X) duration, debit	Effective 2018-01-01 IAS 1.90 <sup>Disclosure</sup> Effective 2018-01-01 IAS 12.81 a <sup>Disclosure</sup>				
IFRS	4	Aggregated income tax relating to components of other comprehensive income that will not be reclassified to profit or loss	(X) duration, debit	IAS 1.94 <sup>Disclosure</sup>				
IFRS	3	Income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method that will not be reclassified to profit or loss	(X) duration, debit	IAS 1.94 <sup>Disclosure</sup>				
IFRS	3	Income tax relating to components of other comprehensive income that will be reclassified to profit or loss [abstract]						
IFRS	4	Income tax relating to exchange differences on translation of other comprehensive income	(X) duration, debit	IAS 12.81 a <sup>Disclosure</sup> IAS 1.90 <sup>Disclosure</sup>				
IFRS	4	Income tax relating to available-for-sale financial assets of other comprehensive income	(X) duration, debit	Expiry date 2018-01-01 IAS 1.90 <sup>Disclosure</sup> Expiry date 2018-01-01 IAS 12.81 a <sup>Disclosure</sup>				
IFRS	4	Income tax relating to cash flow hedges of other comprehensive income	(X) duration, debit	IAS 1.90 <sup>Disclosure</sup> IAS 12.81 a <sup>Disclosure</sup>				
IFRS	4	Income tax relating to hedges of net investments in foreign operations of other comprehensive income	(X) duration, debit	IAS 12.81 a <sup>Disclosure</sup> IAS 1.90 <sup>Disclosure</sup>				
IFRS	4	Income tax relating to change in value of time value of options of other comprehensive income	(X) duration, debit	Effective 2018-01-01 IAS 12.81 a <sup>Disclosure</sup> Effective 2018-01-01 IAS 1.90 <sup>Disclosure</sup>				
IFRS	4	Income tax relating to change in value of forward elements of forward contracts of other comprehensive income	(X) duration, debit	Effective 2018-01-01 IAS 1.90 <sup>Disclosure</sup> Effective 2018-01-01 IAS 12.81 a <sup>Disclosure</sup>				
IFRS	4	Income tax relating to change in value of foreign currency basis spreads of other comprehensive income	(X) duration, debit	Effective 2018-01-01 IAS 12.81 a <sup>Disclosure</sup> Effective 2018-01-01 IAS 1.90 <sup>Disclosure</sup>				

IFRS /AU	Level	Label	Type	IFRS reference	AU additional reference	AU Reference	Not used in IFRS AU Taxonomy	Not used in entry point two
IFRS	4	Income tax relating to financial assets measured at fair value through other comprehensive income	(X) duration, debit	Effective 2018-01-01 IAS 12.81 ab <sup>Disclosure</sup> , Effective 2018-01-01 IAS 1.90 <sup>Disclosure</sup>				
IFRS	4	Aggregated income tax relating to components of other comprehensive income that will be reclassified to profit or loss	(X) duration, debit	IAS 1.91 <sup>Disclosure</sup>				
IFRS	3	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 <sup>Disclosure</sup>				
IFRS	3	Total other comprehensive income	X duration, credit	IFRS 12.812 b (viii) <sup>Disclosure</sup> , IAS 1.81A b <sup>Disclosure</sup> , IAS 1.106 d (ii) <sup>Disclosure</sup> , IAS 1.91 a <sup>Disclosure</sup>				
		Total comprehensive income	X duration, credit	IAS 1.81A c <sup>Disclosure</sup> , IFRS 1.32 a (ii) <sup>Disclosure</sup> , IFRS 12.812 b (ix) <sup>Disclosure</sup> , IFRS 12.810 b <sup>Disclosure</sup> , IFRS 1.24 <sup>Disclosure</sup> , IAS 1.106 a <sup>Disclosure</sup>				
IFRS	2	Comprehensive income attributable to [abstract]						
IFRS	3	Comprehensive income, attributable to owners of parent	X duration, credit	IAS 1.106 a <sup>Disclosure</sup> , IAS 1.81B b (ii) <sup>Disclosure</sup>				
IFRS	3	Comprehensive income, attributable to non-controlling interests	X duration, credit	IAS 1.81B b (i) <sup>Disclosure</sup> , IAS 1.106 a <sup>Disclosure</sup>				
		[S10000] Statement of cash flows, direct method						
IFRS	1	Statement of cash flows [abstract]						
IFRS	2	Cash flows from (used in) operating activities [abstract]						
IFRS	3	Classes of cash receipts from operating activities [abstract]						
IFRS	4	Receipts from sales of goods and rendering of services	X duration, debit	IAS 7.14 b <sup>Example</sup>				
IFRS	4	Receipts from royalties, fees, commissions and other revenue	X duration, debit	IAS 7.14 b <sup>Example</sup>				
IFRS	4	Receipts from contracts held for dealing or trading purposes	X duration, debit	IAS 7.14 b <sup>Example</sup>				
IFRS	4	Receipts from premiums and claims, annuities and other policy benefits	X duration, debit	IAS 7.14 b <sup>Example</sup>				
IFRS	4	Receipts from rents and subsequent sales of assets held for rental to others and subsequently held for sale	X duration, debit	IAS 7.14 b <sup>Example</sup>				
IFRS	4	Other cash receipts from operating activities	X duration, debit	IAS 7.14 b <sup>Example</sup>				
IFRS	3	Classes of cash payments from operating activities [abstract]						
IFRS	4	Payments to suppliers for goods and services	(X) duration, credit	IAS 7.14 c <sup>Example</sup>				
IFRS	4	Payments from contracts held for dealing or trading purpose	(X) duration, credit	IAS 7.14 c <sup>Example</sup>				
IFRS	4	Payments to and on behalf of employees	(X) duration, credit	IAS 7.14 c <sup>Example</sup>				
IFRS	4	Payments for premiums and claims, annuities and other policy benefits	(X) duration, credit	IAS 7.14 c <sup>Example</sup>				
IFRS	4	Payments to manufacture or acquire assets held for rental to others and subsequently held for sale	(X) duration, credit	IAS 7.14 c <sup>Example</sup>				
IFRS	4	Other cash payments from operating activities	(X) duration, credit	IAS 7.14 c <sup>Example</sup>				
AU	3	Cashflows arising from general insurance contracts [abstract]						
AU	4	Premium received	X duration, debit			AASB 1023.17.6.1 (b)		
AU	4	Outward reinsurance premium paid	X duration, credit			AASB 1023.17.6.1 (b)		
AU	4	Claim paid	X duration, credit			AASB 1023.17.6.1 (b)		
AU	4	Claim handling cost paid	X duration, credit			AASB 1023.17.6.1 (b)		
AU	4	Reinsurance and other recoveries received	X duration, debit			AASB 1023.17.6.1 (b)		
AU	4	Acquisition costs paid	X duration, credit			AASB 1023.17.6.1 (b)		
AU	4	Underwriting expenses paid	X duration, credit			AASB 1023.17.6.1 (b)		
AU	3	Cashflows arising from life insurance contracts [abstract]						
AU	4	Life insurance premium receipt	X duration, debit			AASB 1038.14.1.1 (b)		
AU	4	Policy claims	X duration, credit			AASB 1038.14.1.1 (b)		
AU	4	Life investment contract contribution receipts	X duration, debit			AASB 1038.14.1.1 (b)		
AU	4	Life investment contract withdrawal payments	X duration, credit			AASB 1038.14.1.1 (b)		
AU	4	Deposit component of life insurance premium	X duration, debit			AASB 1038.14.1.1 (b)		
AU	4	Withdrawal component of life insurance claims	X duration, credit			AASB 1038.14.1.1 (b)		
IFRS	3	Net cash flows from (used in) operations	X duration	IAS 7 - A Statement of cash flows for an entity other than a financial institution <sup>Example</sup>				
IFRS	3	Dividends paid	(X) duration, credit	IAS 7.31 <sup>Disclosure</sup>				
IFRS	3	Dividends received	X duration, debit	IAS 7.31 <sup>Disclosure</sup>				
IFRS	3	Interest paid	(X) duration, credit	IAS 7.33 <sup>Disclosure</sup>				
IFRS	3	Interest received	X duration, debit	IAS 7.33 <sup>Disclosure</sup>				
IFRS	3	Income taxes refund (paid)	(X) duration, credit	IAS 7.34 f <sup>Example</sup> , IAS 7.35 <sup>Disclosure</sup>				
IFRS	3	Other inflows (outflows) of cash	X duration, debit	IAS 7.14 <sup>Disclosure</sup>				
IFRS	3	Net cash flows from (used in) operating activities	X duration	IAS 7.10 <sup>Disclosure</sup> , IAS 7.50 <sup>Disclosure</sup>				
IFRS	2	Cash flows from (used in) investing activities [abstract]						
IFRS	3	Cash flows from losing control of subsidiaries or other businesses	X duration, debit	IAS 7.39 <sup>Disclosure</sup>				
IFRS	3	Cash flows used in obtaining control of subsidiaries or other businesses	(X) duration, credit	IAS 7.39 <sup>Disclosure</sup>				
IFRS	3	Other cash receipts from sales of equity or debt instruments of other entities	X duration, debit	IAS 7.16 d <sup>Example</sup>				
IFRS	3	Other cash payments to acquire equity or debt instruments of other entities	(X) duration, credit	IAS 7.16 c <sup>Example</sup>				
IFRS	3	Other cash receipts from sales of interests in joint ventures	X duration, debit	IAS 7.16 d <sup>Example</sup>				
IFRS	3	Other cash payments to acquire interests in joint ventures	(X) duration, credit	IAS 7.16 c <sup>Example</sup>				
IFRS	3	Proceeds from sales of property, plant and equipment	X duration, debit	IAS 7.16 b <sup>Example</sup>				
IFRS	3	Purchase of property, plant and equipment	(X) duration, credit	IAS 7.16 b <sup>Example</sup>				
IFRS	3	Proceeds from sales of intangible assets	X duration, debit	IAS 7.16 b <sup>Example</sup>				
IFRS	3	Purchase of intangible assets	(X) duration, credit	IAS 7.16 b <sup>Example</sup>				
IFRS	3	Proceeds from sales of other long-term assets	X duration, debit	IAS 7.16 b <sup>Example</sup>				
IFRS	3	Purchase of other long-term assets	(X) duration, credit	IAS 7.16 b <sup>Example</sup>				
IFRS	3	Proceeds from government grants	X duration, credit	IAS 20.28 <sup>Common practice</sup>				
IFRS	3	Cash advances and loans made to other parties	(X) duration, credit	IAS 7.16 e <sup>Example</sup>				
IFRS	3	Cash receipts from repayment of advances and loans made to other parties	X duration, debit	IAS 7.16 e <sup>Example</sup>				
IFRS	3	Cash payments for futures contracts, forward contracts, option contracts and swap contracts	(X) duration, credit	IAS 7.16 e <sup>Example</sup>				
IFRS	3	Cash receipts from futures contracts, forward contracts, option contracts and swap contracts	X duration, debit	IAS 7.16 e <sup>Example</sup>				
IFRS	3	Dividends received	X duration, debit	IAS 7.31 <sup>Disclosure</sup>				
IFRS	3	Interest paid	(X) duration, credit	IAS 7.33 <sup>Disclosure</sup>				
IFRS	3	Interest received	X duration, debit	IAS 7.33 <sup>Disclosure</sup>				
IFRS	3	Income taxes refund (paid)	(X) duration, credit	IAS 7.34 f <sup>Example</sup> , IAS 7.35 <sup>Disclosure</sup>				
IFRS	3	Other inflows (outflows) of cash	X duration, debit	IAS 7.21 <sup>Disclosure</sup>				
IFRS	3	Net cash flows from (used in) investing activities	X duration, debit	IAS 7.10 <sup>Disclosure</sup> , IAS 7.50 <sup>Disclosure</sup>				
IFRS	2	Cash flows from (used in) financing activities [abstract]						
IFRS	3	Proceeds from changes in ownership interests in subsidiaries that do not result in loss of control	X duration, debit	IAS 7.42A <sup>Disclosure</sup> , IAS 7.42B <sup>Disclosure</sup>				
IFRS	3	Payments from changes in ownership interests in subsidiaries that do not result in loss of control	(X) duration, credit	IAS 7.42A <sup>Disclosure</sup> , IAS 7.42B <sup>Disclosure</sup>				
IFRS	3	Proceeds from issuing shares	X duration, debit	IAS 7.17 b <sup>Example</sup>				
IFRS	3	Proceeds from issuing other equity instruments	X duration, debit	IAS 7.17 b <sup>Example</sup>				
IFRS	3	Payments to acquire or redeem entity's shares	(X) duration, credit	IAS 7.17 b <sup>Example</sup>				
IFRS	3	Payments of other equity instruments	(X) duration, credit	IAS 7.17 c <sup>Common practice</sup>				
IFRS	3	Proceeds from borrowings	X duration, debit	IAS 7.17 c <sup>Example</sup>				
IFRS	3	Repayments of borrowings	(X) duration, credit	IAS 7.17 c <sup>Example</sup>				
IFRS	3	Payments of finance lease liabilities	(X) duration, credit	IAS 7.17 c <sup>Example</sup>				
IFRS	3	Proceeds from government grants	X duration, debit	IAS 20.28 <sup>Common practice</sup>				
IFRS	3	Dividends paid	(X) duration, credit	IAS 7.31 <sup>Disclosure</sup>				
IFRS	3	Interest paid	(X) duration, credit	IAS 7.33 <sup>Disclosure</sup>				
IFRS	3	Income taxes refund (paid)	(X) duration, credit	IAS 7.34 f <sup>Example</sup> , IAS 7.35 <sup>Disclosure</sup>				
IFRS	3	Other inflows (outflows) of cash	X duration, debit	IAS 7.21 <sup>Disclosure</sup>				
IFRS	3	Net cash flows from (used in) financing activities	X duration, debit	IAS 7.50 <sup>Disclosure</sup> , IAS 7.10 <sup>Disclosure</sup>				
IFRS	2	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	X duration, debit	IAS 7.45 <sup>Disclosure</sup>				
IFRS	2	Effect of exchange rate changes on cash and cash equivalents [abstract]						
IFRS	3	Effect of exchange rate changes on cash and cash equivalents	X duration, debit	IAS 7.28 <sup>Disclosure</sup> , IAS 7.25 <sup>Disclosure</sup>				
IFRS	2	Net increase (decrease) in cash and cash equivalents	X duration, debit	IAS 7.45 <sup>Disclosure</sup>				
IFRS	2	Cash and cash equivalents at beginning of period	X instant, debit	IAS 1.54 <sup>Disclosure</sup> , IAS 7.45 <sup>Disclosure</sup> , IFRS 12.813 b <sup>Disclosure</sup>				
IFRS	2	Cash and cash equivalents at end of period	X instant, debit	IAS 1.54 <sup>Disclosure</sup> , IAS 7.45 <sup>Disclosure</sup> , IFRS 12.813 b <sup>Disclosure</sup>				
		[S20000] Statement of cash flows, indirect method						
IFRS	1	Statement of cash flows [abstract]						
IFRS	2	Cash flows from (used in) operating activities [abstract]						
		Profit (loss)	X duration, credit	IFRS 12.810 b <sup>Example</sup> , IFRS 1.24 b <sup>Disclosure</sup> , IFRS 8.23 <sup>Disclosure</sup> , IAS 7.18 b <sup>Disclosure</sup> , IFRS 1.32 a (ii) <sup>Disclosure</sup> , IAS 1.81A b <sup>Disclosure</sup> , IAS 1.106 d (i) <sup>Disclosure</sup> , IFRS 8.28 b <sup>Disclosure</sup>				
IFRS	3	Adjustments to reconcile profit (loss) [abstract]						
IFRS	4	Adjustments for income tax expense	X duration, debit	IAS 7.35 <sup>Disclosure</sup>				
IFRS	4	Adjustments for finance costs	X duration, debit	IAS 7.20 <sup>Common practice</sup>				
IFRS	4	Adjustments for decrease (increase) in inventories	X duration, debit	IAS 7.20 <sup>Common practice</sup>				
IFRS	4	Adjustments for decrease (increase) in trade accounts receivable	X duration, debit	IAS 7.20 <sup>Common practice</sup>				
IFRS	4	Adjustments for decrease (increase) in other operating receivables	X duration, debit	IAS 7.20 <sup>Common practice</sup>				
IFRS	4	Adjustments for increase (decrease) in trade accounts payable	X duration, debit	IAS 7.20 <sup>Common practice</sup>				
IFRS	4	Adjustments for increase (decrease) in other operating payables	X duration, debit	IAS 7.20 <sup>Common practice</sup>				
IFRS	4	Adjustments for depreciation and amortisation expense	X duration, debit	IAS 7.20 <sup>Common practice</sup>				
IFRS	4	Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss	X duration, debit	IAS 7.20 <sup>Common practice</sup>				
IFRS	4	Adjustments for provisions	X duration, debit	IAS 7.20 <sup>Common practice</sup>				
IFRS	4	Adjustments for unrealised foreign exchange losses (gains)	X duration, debit	IAS 7.20 <sup>Common practice</sup>				
IFRS	4	Adjustments for share-based payments	X duration, debit	IAS 7.20 <sup>Common practice</sup>				
IFRS	4	Adjustments for fair value losses (gains)	X duration, debit	IAS 7.20 <sup>Common practice</sup>				
IFRS	4	Adjustments for undistributed profits of associates	(X) duration, credit	IAS 7.20 <sup>Common practice</sup>				
IFRS	4	Other adjustments for non-cash items	X duration, debit	IAS 7.20 <sup>Common practice</sup>				
IFRS	4	Adjustments for losses (gains) on disposal of non-current assets	X duration, debit	IAS 7.14 <sup>Common practice</sup>				
IFRS	4	Other adjustments for which cash effects are investing or financing cash flow	X duration, debit	IAS 7.20 <sup>Common practice</sup>				
IFRS	4	Other adjustments to reconcile profit (loss)	X duration, debit	IAS 7.20 <sup>Disclosure</sup>				
IFRS	4	Total adjustments to reconcile profit (loss)	X duration, debit	IAS 7.20 <sup>Disclosure</sup>				
IFRS	3	Net cash flows from (used in) operations	X duration	IAS 7 - A Statement of cash flows for an entity other than a financial institution <sup>Example</sup>				
IFRS	3	Dividends paid	(X) duration, credit	IAS 7.31 <sup>Disclosure</sup>				
IFRS	3	Dividends received	X duration, debit	IAS 7.31 <sup>Disclosure</sup>				
IFRS	3	Interest paid	(X) duration, credit	IAS 7.33 <sup>Disclosure</sup>				
IFRS	3	Interest received	X duration, debit	IAS 7.33 <sup>Disclosure</sup>				
IFRS	3	Income taxes refund (paid)	(X) duration, credit	IAS 7.14 f <sup>Example</sup> , IAS 7.35 <sup>Disclosure</sup>				

IFRS / AU	Level	Label	Type	IFRS reference	AU additional reference	AU Reference	Not used in IFRS AU Taxonomy	Not used in entry point two
IFRS	3	Other inflows (outflows) of cash	X duration, debit	IAS 7.14 <sup>Disclosure</sup>				
IFRS	3	Net cash flows from (used in) operating activities	X duration	IAS 7.10 <sup>Disclosure</sup> , IAS 7.50 <sup>Disclosure</sup>				
IFRS	2	Cash flows from (used in) investing activities [abstract]						
IFRS	3	Cash flows from losing control of subsidiaries or other businesses	X duration, debit	IAS 7.39 <sup>Disclosure</sup>				
IFRS	3	Cash flows used in obtaining control of subsidiaries or other businesses	(X) duration, credit	IAS 7.39 <sup>Disclosure</sup>				
IFRS	3	Other cash receipts from sales of equity or debt instruments of other entities	X duration, debit	IAS 7.16 <sup>Disclosure</sup>				
IFRS	3	Other cash payments to acquire equity or debt instruments of other entities	(X) duration, credit	IAS 7.16 <sup>Disclosure</sup>				
IFRS	3	Other cash receipts from sales of interests in joint ventures	X duration, debit	IAS 7.16 <sup>Disclosure</sup>				
IFRS	3	Other cash payments to acquire interests in joint ventures	(X) duration, credit	IAS 7.16 <sup>Disclosure</sup>				
IFRS	3	Proceeds from sales of property, plant and equipment	X duration, debit	IAS 7.16 <sup>Disclosure</sup>				
IFRS	3	Purchase of property, plant and equipment	(X) duration, credit	IAS 7.16 <sup>Disclosure</sup>				
IFRS	3	Proceeds from sales of intangible assets	X duration, debit	IAS 7.16 <sup>Disclosure</sup>				
IFRS	3	Purchase of intangible assets	(X) duration, credit	IAS 7.16 <sup>Disclosure</sup>				
IFRS	3	Proceeds from sales of other long-term assets	X duration, debit	IAS 7.16 <sup>Disclosure</sup>				
IFRS	3	Purchase of other long-term assets	(X) duration, credit	IAS 7.16 <sup>Disclosure</sup>				
IFRS	3	Proceeds from government grants	X duration, debit	IAS 20.28 <sup>Common practice</sup>				
IFRS	3	Cash advances and loans made to other parties	(X) duration, credit	IAS 7.16 <sup>Disclosure</sup>				
IFRS	3	Cash receipts from repayment of advances and loans made to other parties	X duration, debit	IAS 7.16 <sup>Disclosure</sup>				
IFRS	3	Cash payments for futures contracts, forward contracts, option contracts and swap contracts	(X) duration, credit	IAS 7.16 <sup>Disclosure</sup>				
IFRS	3	Cash receipts from futures contracts, forward contracts, option contracts and swap contracts	X duration, debit	IAS 7.16 <sup>Disclosure</sup>				
IFRS	3	Dividends received	X duration, debit	IAS 7.33 <sup>Disclosure</sup>				
IFRS	3	Interest paid	(X) duration, credit	IAS 7.33 <sup>Disclosure</sup>				
IFRS	3	Interest received	X duration, debit	IAS 7.33 <sup>Disclosure</sup>				
IFRS	3	Income taxes refund (paid)	(X) duration, credit	IAS 7.34 <sup>Disclosure</sup> , IAS 7.35 <sup>Disclosure</sup>				
IFRS	3	Other inflows (outflows) of cash	X duration, debit	IAS 7.23 <sup>Disclosure</sup>				
IFRS	3	Net cash flows from (used in) investing activities	X duration, debit	IAS 7.10 <sup>Disclosure</sup> , IAS 7.50 <sup>Disclosure</sup>				
IFRS	2	Cash flows from (used in) financing activities [abstract]						
IFRS	3	Proceeds from changes in ownership interests in subsidiaries that do not result in loss of control	X duration, debit	IAS 7.42A <sup>Disclosure</sup> , IAS 7.42B <sup>Disclosure</sup>				
IFRS	3	Payments from changes in ownership interests in subsidiaries that do not result in loss of control	(X) duration, credit	IAS 7.42B <sup>Disclosure</sup> , IAS 7.42A <sup>Disclosure</sup>				
IFRS	3	Proceeds from issuing shares	X duration, debit	IAS 7.17 <sup>Disclosure</sup>				
IFRS	3	Payments from issuing other equity instruments	(X) duration, credit	IAS 7.17 <sup>Disclosure</sup>				
IFRS	3	Payments to acquire or redeem entity's shares	(X) duration, credit	IAS 7.17 <sup>Disclosure</sup>				
IFRS	3	Payments of other equity instruments	(X) duration, credit	IAS 7.17 <sup>Common practice</sup>				
IFRS	3	Proceeds from borrowings	X duration, debit	IAS 7.17 <sup>Disclosure</sup>				
IFRS	3	Repayments of borrowings	(X) duration, credit	IAS 7.17 <sup>Disclosure</sup>				
IFRS	3	Payments of finance lease liabilities	(X) duration, credit	IAS 7.17 <sup>Disclosure</sup>				
IFRS	3	Proceeds from government grants	X duration, debit	IAS 20.28 <sup>Common practice</sup>				
IFRS	3	Dividends paid	(X) duration, credit	IAS 7.33 <sup>Disclosure</sup>				
IFRS	3	Interest paid	(X) duration, credit	IAS 7.33 <sup>Disclosure</sup>				
IFRS	3	Income taxes refund (paid)	(X) duration, credit	IAS 7.34 <sup>Disclosure</sup> , IAS 7.35 <sup>Disclosure</sup>				
IFRS	3	Other inflows (outflows) of cash	X duration, debit	IAS 7.23 <sup>Disclosure</sup>				
IFRS	3	Net cash flows from (used in) financing activities	X duration, debit	IAS 7.50 <sup>Disclosure</sup> , IAS 7.10 <sup>Disclosure</sup>				
IFRS	2	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	X duration, debit	IAS 7.45 <sup>Disclosure</sup>				
IFRS	2	Effect of exchange rate changes on cash and cash equivalents [abstract]						
IFRS	3	Effect of exchange rate changes on cash and cash equivalents	X duration, debit	IAS 7.28 <sup>Disclosure</sup> , IAS 7.25 <sup>Disclosure</sup>				
IFRS	2	Net increase (decrease) in cash and cash equivalents	X duration, debit	IAS 7.45 <sup>Disclosure</sup>				
IFRS	2	Cash and cash equivalents at beginning of period	X instant, debit	IAS 1.54 <sup>Disclosure</sup> , IAS 7.45 <sup>Disclosure</sup> , IFRS 12.813 <sup>Disclosure</sup>				
IFRS	2	Cash and cash equivalents at end of period	X instant, debit	IAS 1.54 <sup>Disclosure</sup> , IAS 7.45 <sup>Disclosure</sup> , IFRS 12.813 <sup>Disclosure</sup>				
		<b>(610000) Statement of changes in equity</b>						
IFRS	1	Statement of changes in equity [abstract]						
IFRS	2	Statement of changes in equity [table]	table	IAS 1.106 <sup>Disclosure</sup>				
IFRS	3	Components of equity [axis]	axis	IAS 1.106 <sup>Disclosure</sup>				
IFRS	4	Equity [member]	member [default]	IAS 1.106 <sup>Disclosure</sup>				
IFRS	5	Equity attributable to owners of parent [member]	member	IAS 1.106 <sup>Disclosure</sup>				
IFRS	6	Issued capital [member]	member	IAS 1.106 <sup>Disclosure</sup>				
IFRS	6	Share premium [member]	member	IAS 1.106 <sup>Disclosure</sup>				
IFRS	6	Treasury shares [member]	member	IAS 1.106 <sup>Disclosure</sup>				
IFRS	6	Other equity interest [member]	member	IAS 1.106 <sup>Disclosure</sup>				
IFRS	6	Other reserves [member]	member	IAS 1.106 <sup>Disclosure</sup> , IAS 1.79 <sup>Disclosure</sup>				
IFRS	7	Revaluation surplus [member]	member	IAS 1.108 <sup>Disclosure</sup> , IAS 16.39 <sup>Disclosure</sup> , IFRS 1.IG10 <sup>Disclosure</sup>				
IFRS	7	Reserve of exchange differences on translation [member]	member	IAS 1.108 <sup>Disclosure</sup> , IAS 21.52 <sup>Disclosure</sup>				
IFRS	7	Reserve of cash flow hedges [member]	member	Effective 2018-01-01 IFRS 9.6.5.11 <sup>Disclosure</sup> , IAS 1.108 <sup>Disclosure</sup>				
IFRS	7	Reserve of gains and losses on hedging instruments that hedge investments in equity instruments [member]	member	Effective 2018-01-01 IAS 1.108 <sup>Disclosure</sup>				
IFRS	7	Reserve of change in value of time value of options [member]	member	Effective 2018-01-01 IFRS 9.6.5.15 <sup>Disclosure</sup> , Effective 2018-01-01 IAS 1.108 <sup>Disclosure</sup>				
IFRS	7	Reserve of change in value of forward elements of forward contracts [member]	member	Effective 2018-01-01 IAS 1.108 <sup>Disclosure</sup> , Effective 2018-01-01 IFRS 9.6.5.16 <sup>Disclosure</sup>				
IFRS	7	Reserve of gains and losses on financial assets measured at fair value through other comprehensive income [member]	member	Effective 2018-01-01 IAS 1.108 <sup>Disclosure</sup>				
IFRS	7	Reserve of gains and losses on remeasuring available-for-sale financial assets [member]	member	Expiry date 2018-01-01 IAS 1.108 <sup>Disclosure</sup>				
IFRS	7	Reserve of share-based payments [member]	member	IAS 1.108 <sup>Disclosure</sup>				
IFRS	7	Reserve of remeasurements of defined benefit plans [member]	member	IAS 1.108 <sup>Disclosure</sup>				
IFRS	7	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 <sup>Disclosure</sup> , IFRS 5.38 <sup>Disclosure</sup>				
IFRS	7	Reserve of gains and losses from investments in equity instruments [member]	member	Effective 2018-01-01 IAS 1.108 <sup>Disclosure</sup>				
IFRS	7	Reserve of change in fair value of financial liability attributable to change in credit risk of liability [member]	member	Effective 2018-01-01 IAS 1.108 <sup>Disclosure</sup>				
IFRS	7	Reserve for catastrophe [member]	member	IFRS 4.IG58 <sup>Disclosure</sup>				
IFRS	7	Reserve for equalisation [member]	member	IFRS 4.IG58 <sup>Disclosure</sup>				
IFRS	7	Reserve of discretionary participation features [member]	member	IFRS 4.IG22 <sup>Disclosure</sup>				
IFRS	6	Retained earnings [member]	member	IAS 1.108 <sup>Disclosure</sup> , IAS 1.106 <sup>Disclosure</sup>				
IFRS	5	Non-controlling interests [member]	member	IAS 1.106 <sup>Disclosure</sup>				
IFRS	3	Retrospective application and retrospective restatement [axis]	axis	IAS 8.29 c (i) <sup>Disclosure</sup> , IAS 1.106 <sup>Disclosure</sup> , IAS 8.29 f (i) <sup>Disclosure</sup> , IAS 8.29 c (ii) <sup>Disclosure</sup> , IAS 8.28 f (i) <sup>Disclosure</sup> , IAS 8.29 c (i) <sup>Disclosure</sup> , IAS 8.29 c (ii) <sup>Disclosure</sup> , IAS 8.49 b (i) <sup>Disclosure</sup> , IAS 1.20 <sup>Common practice</sup> , IAS 1.106 <sup>Disclosure</sup>				
IFRS	4	Currently stated [member]	member [default]	IAS 8.49 b (i) <sup>Disclosure</sup> , IAS 1.20 <sup>Common practice</sup> , IAS 1.106 <sup>Disclosure</sup>				
IFRS	5	Previously stated [member]	member	IAS 8.49 b (i) <sup>Disclosure</sup> , IAS 8.29 c (i) <sup>Disclosure</sup> , IAS 1.106 <sup>Disclosure</sup> , IAS 8.28 f (i) <sup>Disclosure</sup> , IAS 1.106 <sup>Disclosure</sup> , IAS 8.49 b (i) <sup>Disclosure</sup>				
IFRS	5	Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]	member	IAS 8.29 c (i) <sup>Disclosure</sup> , IAS 8.28 f (i) <sup>Disclosure</sup>				
IFRS	6	Increase (decrease) due to changes in accounting policy [member]	member	IAS 8.29 c (i) <sup>Disclosure</sup> , IAS 8.28 f (i) <sup>Disclosure</sup>				
IFRS	7	Increase (decrease) due to changes in accounting policy required by IFRSs [member]	member	IAS 8.28 f (i) <sup>Disclosure</sup> , IAS 8.28 <sup>Disclosure</sup>				
IFRS	7	Increase (decrease) due to voluntary changes in accounting policy [member]	member	IAS 8.29 c (i) <sup>Disclosure</sup> , IAS 8.29 <sup>Disclosure</sup>				
IFRS	6	Increase (decrease) due to corrections of prior period errors [member]	member	IAS 8.49 <sup>Disclosure</sup> , IAS 8.49 b (i) <sup>Disclosure</sup>				
IFRS	2	Statement of changes in equity [line items]	line items					
		Equity at beginning of period	X instant, credit	IAS 1.78 <sup>Disclosure</sup> , IFRS 1.32 a (i) <sup>Disclosure</sup> , IAS 1.55 <sup>Disclosure</sup> , IFRS 1.24 <sup>Disclosure</sup> , IFRS 13.93 <sup>Disclosure</sup> , IFRS 13.93 <sup>Disclosure</sup> , IFRS 13.93 <sup>Disclosure</sup>				
IFRS	3	Changes in equity [abstract]						
IFRS	4	Comprehensive income [abstract]						
		Profit (loss)	X duration, credit	IFRS 12.810 <sup>Disclosure</sup> , IFRS 1.24 <sup>Disclosure</sup> , IFRS 8.23 <sup>Disclosure</sup> , IAS 7.18 <sup>Disclosure</sup> , IFRS 1.32 a (ii) <sup>Disclosure</sup> , IAS 8.28 f (i) <sup>Disclosure</sup> , IFRS 1.81A <sup>Disclosure</sup> , IAS 1.106 d (i) <sup>Disclosure</sup> , IFRS 8.28 <sup>Disclosure</sup> , IFRS 12.812 b (viii) <sup>Disclosure</sup> , IAS 1.81A <sup>Disclosure</sup>				
IFRS	5	Other comprehensive income	X duration, credit	IAS 1.106 d (ii) <sup>Disclosure</sup> , IAS 1.91 <sup>Disclosure</sup> , IAS 1.81A <sup>Disclosure</sup> , IFRS 1.32 a (ii) <sup>Disclosure</sup> , IFRS 12.812 b (ix) <sup>Disclosure</sup> , IFRS 12.810 <sup>Disclosure</sup> , IFRS 1.24 <sup>Disclosure</sup> , IAS 1.106 <sup>Disclosure</sup>				
		Total comprehensive income	X duration, credit	IAS 1.106 d (iii) <sup>Disclosure</sup>				
IFRS	5	Issue of equity	X duration, credit	IAS 1.106 d (iii) <sup>Disclosure</sup>				
IFRS	4	Dividends recognised as distributions to owners	(X) duration, debit	IAS 1.107 <sup>Disclosure</sup>				
IFRS	4	Increase through other contributions by owners, equity	X duration, credit	IAS 1.106 d (iii) <sup>Disclosure</sup>				
IFRS	4	Decrease through other contributions to owners, equity	(X) duration, debit	IAS 1.106 d (iii) <sup>Disclosure</sup>				
IFRS	4	Increase (decrease) through other changes, equity	X duration, credit	IAS 1.106 <sup>Disclosure</sup>				
IFRS	4	Increase (decrease) through treasury share transactions, equity	X duration, credit	IAS 1.106 <sup>Disclosure</sup>				
IFRS	4	Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity	X duration, credit	IAS 1.106 d (iii) <sup>Disclosure</sup>				
IFRS	4	Increase (decrease) through share-based payment transactions, equity	X duration, credit	IAS 1.106 d (iii) <sup>Disclosure</sup>				
IFRS	4	Amount removed from reserve of cash flow hedges and included in initial cost or other carrying amount of non-financial asset (liability) or firm commitment for which fair value hedge accounting is applied	(X) duration, debit	Effective 2018-01-01 IFRS 7.24E <sup>Disclosure</sup> , Effective 2018-01-01 IFRS 9.6.5.11 d (i) <sup>Disclosure</sup>				
IFRS	4	Amount removed from reserve of change in value of time value of options and included in initial cost or other carrying amount of non-financial asset (liability) or firm commitment for which fair value hedge accounting is applied	(X) duration, debit	Effective 2018-01-01 IFRS 9.6.5.15 b (i) <sup>Disclosure</sup>				
IFRS	4	Amount removed from reserve of change in value of forward elements of forward contracts and included in initial cost or other carrying amount of non-financial asset (liability) or firm commitment for which fair value hedge accounting is applied	(X) duration, debit	Effective 2018-01-01 IFRS 9.6.5.16 <sup>Disclosure</sup>				

IFRS /AU	Level	Label	Type	IFRS reference	AU additional reference	AU Reference	Not used in IFRS AU Taxonomy	Not used in entry point two
IFRS	4	Amount removed from reserve of change in value of foreign currency basis spreads and included in initial cost or other carrying amount of non-financial asset (liability) or firm commitment for which fair value hedge accounting is applied	(X) duration, debit	Effective 2018-01-01 IFRS 9.6.5.16 <sup>Disclosure</sup>				
IFRS	4	Total increase (decrease) in equity	X duration, credit	IAS 1.106 <sup>Disclosure</sup>				
IFRS	3	Equity at end of period	X instant, credit	IAS 1.78 <sup>Disclosure</sup> , IFRS 1.32 a (i) <sup>Disclosure</sup> , IAS 1.55 <sup>Disclosure</sup> , IFRS 1.24 <sup>Disclosure</sup> , IFRS 13.93 <sup>Disclosure</sup> , IFRS 13.93 <sup>Disclosure</sup> , IFRS 13.93 <sup>Disclosure</sup>				
		<b>(710000) Statement of changes in net assets available for benefits</b>						Yes
IFRS	1	Statement of changes in net assets available for benefits [abstract]						Yes
IFRS	2	Assets of benefit plan	X instant, debit	IAS 26.35 a (i) <sup>Disclosure</sup>				Yes
IFRS	2	Description of basis of valuation of assets available for benefits	text	IAS 26.35 a (ii) <sup>Disclosure</sup>				Yes
IFRS	2	Explanation of details of investment exceeding either five per cent of net assets available for benefits or five per cent of any class or type of security	text	IAS 26.35 a (iii) <sup>Disclosure</sup>				Yes
IFRS	2	Explanation of details of any investment in employer	text	IAS 26.35 a (iv) <sup>Disclosure</sup>				Yes
IFRS	2	Liabilities other than actuarial present value of promised retirement benefits	X instant, credit	IAS 26.35 a (v) <sup>Disclosure</sup>				Yes
IFRS	2	Reconciliation of changes in net assets available for benefits [abstract]						Yes
IFRS	3	Net assets available for benefits at beginning of period	X instant, credit	IAS 26.35 <sup>Disclosure</sup>				Yes
IFRS	3	Changes in net assets available for benefits [abstract]						Yes
IFRS	4	Employer contributions	X duration, credit	IAS 26.35 b (i) <sup>Disclosure</sup>				Yes
IFRS	4	Employee contributions	X duration, credit	IAS 26.35 b (ii) <sup>Disclosure</sup>				Yes
IFRS	4	Investment income	X duration, credit	IAS 26.35 b (iii) <sup>Disclosure</sup> , IAS 1.85 <sup>Common practice</sup>				Yes
IFRS	4	Other income	X duration, credit	IAS 1.102 <sup>Example</sup> , IAS 1.103 <sup>Example</sup> , IAS 26.35 b (iv) <sup>Disclosure</sup>				Yes
IFRS	4	Benefits paid or payable	(X) duration, debit	IAS 26.35 b (v) <sup>Disclosure</sup>				Yes
IFRS	4	Administrative expenses	(X) duration, debit	IAS 26.35 b (vi) <sup>Disclosure</sup> , IAS 1.99 <sup>Disclosure</sup> , IAS 1.103 <sup>Example</sup>				Yes
IFRS	4	Other expense	(X) duration, debit	IAS 26.35 b (vii) <sup>Disclosure</sup> , IAS 1.99 <sup>Disclosure</sup> , IAS 1.103 <sup>Example</sup>				Yes
		Tax income (expense)	(X) duration, debit	IAS 12.79 <sup>Disclosure</sup> , IFRS 12.813 <sup>Disclosure</sup> , IFRS 8.23 <sup>Disclosure</sup> , IAS 26.35 b (viii) <sup>Disclosure</sup> , IAS 12.81 c (i) <sup>Disclosure</sup> , IAS 1.82 <sup>Disclosure</sup> , IAS 12.81 c (ii) <sup>Disclosure</sup>				Yes
IFRS	4	Profit (loss) on disposal of investments and changes in value of investments	X duration, credit	IAS 26.35 b (ix) <sup>Disclosure</sup>				Yes
IFRS	4	Transfers from (to) other retirement benefit plans	X duration, credit	IAS 26.35 b (x) <sup>Disclosure</sup>				Yes
IFRS	4	Total increase (decrease) in net assets available for benefits	X duration, credit	IAS 26.35 <sup>Disclosure</sup>				Yes
IFRS	3	Net assets available for benefits at end of period	X instant, credit	IAS 26.35 <sup>Disclosure</sup>				Yes
IFRS	2	Description of funding policy	text	IAS 26.35 <sup>Disclosure</sup>				Yes
IFRS	2	Actuarial present value of promised retirement benefits	X instant, credit	IAS 26.35 <sup>Disclosure</sup>				Yes
IFRS	2	Description of significant actuarial assumptions made and method used to calculate actuarial present value of promised retirement benefits	text	IAS 26.35 <sup>Disclosure</sup>				Yes
IFRS	2	Description of retirement benefit plan	text	IAS 26.36 <sup>Disclosure</sup>				Yes
IFRS	3	Names of employers and employee groups covered	text	IAS 26.36 <sup>Disclosure</sup>				Yes
IFRS	3	Number of participants of retirement benefit plan receiving benefits	X,XX	IAS 26.36 <sup>Disclosure</sup>				Yes
IFRS	3	Number of other participants of retirement benefit plan	X,XX	IAS 26.36 <sup>Disclosure</sup>				Yes
IFRS	3	Description of type of retirement benefit plan	text	IAS 26.36 <sup>Disclosure</sup>				Yes
IFRS	3	Explanation of whether participants contribute to retirement benefit plan	text	IAS 26.36 <sup>Disclosure</sup>				Yes
IFRS	3	Description of retirement benefits promised to participants	text	IAS 26.36 <sup>Disclosure</sup>				Yes
IFRS	3	Description of any retirement benefit plan termination terms	text	IAS 26.36 <sup>Disclosure</sup>				Yes
IFRS	3	Explanation of changes in description of retirement benefit plan	text	IAS 26.36 <sup>Disclosure</sup>				Yes
		<b>(800100) Notes – Subclassifications of assets, liabilities and equities</b>						Yes
IFRS	1	Subclassifications of assets, liabilities and equities [abstract]						
IFRS	2	Property, plant and equipment [abstract]						
IFRS	3	Land and buildings [abstract]						
IFRS	4	Land	X instant, debit	IAS 16.37 <sup>Example</sup>				
IFRS	4	Buildings	X instant, debit	IAS 16.37 <sup>Common practice</sup>				
IFRS	4	Total land and buildings	X instant, debit	IAS 16.37 <sup>Example</sup>				
IFRS	3	Machinery	X instant, debit	IAS 16.37 <sup>Example</sup>				
IFRS	3	Vehicles [abstract]						
IFRS	4	Ships	X instant, debit	IAS 16.37 <sup>Example</sup>				
IFRS	4	Aircraft	X instant, debit	IAS 16.37 <sup>Example</sup>				
IFRS	4	Motor vehicles	X instant, debit	IAS 16.37 <sup>Example</sup>				
IFRS	4	Total vehicles	X instant, debit	IAS 16.37 <sup>Common practice</sup>				
IFRS	3	Fixtures and fittings	X instant, debit	IAS 16.37 <sup>Example</sup>				
IFRS	3	Office equipment	X instant, debit	IAS 16.37 <sup>Example</sup>				
IFRS	3	Bearer plants	X instant, debit	Effective 2016-01-01 IAS 16.37 <sup>Example</sup>				
IFRS	3	Tangible exploration and evaluation assets	X instant, debit	IFRS 6.25 <sup>Disclosure</sup>				
IFRS	3	Mining assets	X instant, debit	IAS 16.37 <sup>Common practice</sup>				
IFRS	3	Oil and gas assets	X instant, debit	IAS 16.37 <sup>Common practice</sup>				
IFRS	3	Construction in progress	X instant, debit	IAS 16.37 <sup>Common practice</sup>				
IFRS	3	Other property, plant and equipment	X instant, debit	IAS 16.37 <sup>Common practice</sup>				
IFRS	3	Total property, plant and equipment	X instant, debit	IAS 16.73 <sup>Common practice</sup>				
IFRS	2	Intangible assets and goodwill [abstract]						
IFRS	3	Intangible assets other than goodwill [abstract]						
IFRS	4	Brand names	X instant, debit	IAS 38.119 <sup>Example</sup>				
IFRS	4	Intangible exploration and evaluation assets	X instant, debit	IAS 38.119 <sup>Common practice</sup> , IFRS 6.25 <sup>Disclosure</sup>				
IFRS	4	Mastheads and publishing titles	X instant, debit	IAS 38.119 <sup>Example</sup>				
IFRS	4	Computer software	X instant, debit	IAS 38.119 <sup>Example</sup>				
IFRS	4	Licences and franchises	X instant, debit	IAS 38.119 <sup>Example</sup>				
IFRS	4	Copyrights, patents and other industrial property rights, service and operating rights	X instant, debit	IAS 38.119 <sup>Example</sup>				
IFRS	4	Recipes, formulae, models, designs and prototypes	X instant, debit	IAS 38.119 <sup>Example</sup>				
IFRS	4	Intangible assets under development	X instant, debit	IAS 38.119 <sup>Example</sup>				
IFRS	4	Other intangible assets	X instant, debit	IAS 38.119 <sup>Common practice</sup>				
IFRS	4	Total intangible assets other than goodwill	X instant, debit	IAS 1.54 <sup>Disclosure</sup> , IAS 38.118 <sup>Disclosure</sup>				
		Goodwill	X instant, debit	IAS 36.134 <sup>Disclosure</sup> , IFRS 3.867 <sup>Disclosure</sup> , IAS 36.135 <sup>Disclosure</sup> , IAS 1.54 <sup>Disclosure</sup>				
IFRS	3	Total intangible assets and goodwill	X instant, debit	IAS 1.55 <sup>Common practice</sup>				
IFRS	2	Investment property [abstract]						
IFRS	3	Investment property completed	X instant, debit	IAS 1.112 <sup>Common practice</sup>				
IFRS	3	Investment property under construction or development	X instant, debit	IAS 1.112 <sup>Common practice</sup>				
		Total investment property	X instant, debit	IAS 40.79 <sup>Disclosure</sup> , IAS 40.76 <sup>Disclosure</sup> , IAS 1.54 <sup>Disclosure</sup>				
IFRS	2	Investments in subsidiaries, joint ventures and associates [abstract]						
IFRS	3	Investments in subsidiaries	X instant, debit	IAS 27.10 <sup>Disclosure</sup>				
IFRS	3	Investments in joint ventures	X instant, debit	IAS 27.10 <sup>Disclosure</sup>				
IFRS	3	Investments in associates	X instant, debit	IAS 27.10 <sup>Disclosure</sup>				
IFRS	3	Total investments in subsidiaries, joint ventures and associates	X instant, debit	IAS 1.55 <sup>Common practice</sup>				
IFRS	2	Trade and other non-current receivables [abstract]						
IFRS	3	Non-current trade receivables	X instant, debit	IAS 1.78 <sup>Example</sup>				
IFRS	3	Non-current prepayments and non-current accrued income [abstract]	X instant, debit	IAS 1.78 <sup>Example</sup>				
IFRS	4	Non-current prepayments	X instant, debit	IAS 1.78 <sup>Example</sup>				
IFRS	5	Non-current lease prepayments	X instant, debit	IAS 1.55 <sup>Common practice</sup>				
IFRS	4	Non-current accrued income	X instant, debit	IAS 1.112 <sup>Common practice</sup>				
IFRS	4	Total non-current prepayments and non-current accrued income	X instant, debit	IAS 1.112 <sup>Common practice</sup>				
IFRS	3	Non-current receivables from taxes other than income tax	X instant, debit	IAS 1.78 <sup>Common practice</sup>				
IFRS	4	Non-current value added tax receivables	X instant, debit	IAS 1.78 <sup>Common practice</sup>				
IFRS	3	Non-current receivables from sale of properties	X instant, debit	IAS 1.78 <sup>Common practice</sup>				
IFRS	3	Non-current receivables from rental of properties	X instant, debit	IAS 1.78 <sup>Common practice</sup>				
IFRS	3	Other non-current receivables	X instant, debit	IAS 1.78 <sup>Example</sup>				
IFRS	3	Total trade and other non-current receivables	X instant, debit	IAS 1.54 <sup>Disclosure</sup> , IAS 1.78 <sup>Disclosure</sup>				
IFRS	2	Miscellaneous non-current assets [abstract]						
IFRS	3	Non-current net defined benefit asset	X instant, debit	IAS 1.55 <sup>Common practice</sup>				
IFRS	3	Non-current restricted cash and cash equivalents	X instant, debit	IAS 1.55 <sup>Common practice</sup>				
IFRS	3	Non-current derivative financial assets	X instant, debit	IAS 1.55 <sup>Common practice</sup>				
IFRS	3	Non-current finance lease receivables	X instant, debit	IAS 1.55 <sup>Common practice</sup>				
IFRS	3	Non-current interest receivable	X instant, debit	IAS 1.112 <sup>Common practice</sup>				
IFRS	3	Non-current investments other than investments accounted for using equity method	X instant, debit	IAS 1.55 <sup>Common practice</sup>				
IFRS	4	Long-term deposits	X instant, debit	IAS 1.55 <sup>Common practice</sup>				
IFRS	3	Investments in joint ventures accounted for using equity method	X instant, debit	IAS 1.55 <sup>Common practice</sup>				
IFRS	3	Investments in associates accounted for using equity method	X instant, debit	IAS 1.55 <sup>Common practice</sup>				
IFRS	3	Other non-current assets	X instant, debit	IAS 1.55 <sup>Common practice</sup>				
IFRS	2	Trade and other current receivables [abstract]						
IFRS	3	Current trade receivables	X instant, debit	IAS 1.78 <sup>Example</sup> , IAS 1.68 <sup>Example</sup>				
IFRS	3	Current receivables due from related parties	X instant, debit	IAS 1.78 <sup>Example</sup>				
IFRS	3	Current prepayments and current accrued income [abstract]	X instant, debit	IAS 1.78 <sup>Example</sup>				
IFRS	4	Current prepayments [abstract]						
IFRS	5	Current advances to suppliers	X instant, debit	IAS 1.112 <sup>Common practice</sup>				
IFRS	5	Current prepaid expenses	X instant, debit	IAS 1.112 <sup>Common practice</sup>				
IFRS	5	Total current prepayments	X instant, debit	IAS 1.78 <sup>Example</sup>				
IFRS	4	Current accrued income	X instant, debit	IAS 1.112 <sup>Common practice</sup>				
IFRS	4	Total current prepayments and current accrued income	X instant, debit	IAS 1.112 <sup>Common practice</sup>				
IFRS	3	Current receivables from taxes other than income tax	X instant, debit	IAS 1.78 <sup>Common practice</sup>				
IFRS	4	Current value added tax receivables	X instant, debit	IAS 1.78 <sup>Common practice</sup>				
IFRS	3	Current receivables from sale of properties	X instant, debit	IAS 1.78 <sup>Common practice</sup>				
IFRS	3	Current receivables from rental of properties	X instant, debit	IAS 1.78 <sup>Common practice</sup>				
IFRS	3	Other current receivables	X instant, debit	IAS 1.78 <sup>Example</sup>				
IFRS	3	Total trade and other current receivables	X instant, debit	IAS 1.54 <sup>Disclosure</sup> , IAS 1.78 <sup>Disclosure</sup>				

IFRS / AU	Level	Label	Type	IFRS reference	AU additional reference	AU Reference	Not used in IFRS AU Taxonomy	Not used in entry point two
IFRS	2	Trade and other receivables [abstract]						
IFRS	3	Trade receivables	X instant, debit	IAS 1.78 b <sup>sample</sup>				
IFRS	3	Receivables due from related parties	X instant, debit	IAS 1.78 b <sup>sample</sup>				
IFRS	3	Prepayments and accrued income [abstract]						
IFRS	4	Prepayments	X instant, debit	IAS 1.78 b <sup>sample</sup>				
IFRS	4	Accrued income	X instant, debit	IAS 1.112 Common practice				
IFRS	4	Total prepayments and accrued income	X instant, debit	IAS 1.112 Common practice				
IFRS	3	Receivables from taxes other than income tax	X instant, debit	IAS 1.78 b <sup>sample</sup>				
IFRS	4	Value added tax receivables	X instant, debit	IAS 1.78 b <sup>sample</sup>				
IFRS	3	Receivables from sale of properties	X instant, debit	IAS 1.78 b <sup>sample</sup>				
IFRS	3	Receivables from rental of properties	X instant, debit	IAS 1.78 b <sup>sample</sup>				
IFRS	3	Other receivables	X instant, debit	IAS 1.78 b <sup>sample</sup>				
IFRS	3	Total trade and other receivables	X instant, debit	IAS 1.54 b <sup>disclosure</sup> + IAS 1.78 b <sup>disclosure</sup>				
IFRS	2	Categories of non-current financial assets [abstract]						
IFRS	3	Non-current financial assets at fair value through profit or loss [abstract]						
IFRS	4	Non-current financial assets at fair value through profit or loss, designated upon initial recognition or subsequently	X instant, debit	IFRS 7.8 b <sup>disclosure</sup>				
IFRS	4	Non-current financial assets at fair value through profit or loss, classified as held for trading	X instant, debit	Expiry date 2018-01-01 IFRS 7.8 b <sup>disclosure</sup>				
IFRS	4	Non-current financial assets at fair value through profit or loss, mandatorily measured at fair value	X instant, debit	Effective 2018-01-01 IFRS 7.8 b <sup>disclosure</sup>				
IFRS	4	Total non-current financial assets at fair value through profit or loss	X instant, debit	IFRS 7.8 b <sup>disclosure</sup>				
IFRS	3	Non-current financial assets available-for-sale	X instant, debit	Expiry date 2018-01-01 IFRS 7.8 b <sup>disclosure</sup>				
IFRS	3	Non-current held-to-maturity investments	X instant, debit	Expiry date 2018-01-01 IFRS 7.8 b <sup>disclosure</sup>				
IFRS	3	Non-current loans and receivables	X instant, debit	Expiry date 2018-01-01 IFRS 7.8 b <sup>disclosure</sup>				
IFRS	3	Non-current financial assets at fair value through other comprehensive income [abstract]						
IFRS	4	Non-current investments in equity instruments designated at fair value through other comprehensive income	X instant, debit	Effective 2018-01-01 IFRS 7.8 b <sup>disclosure</sup>				
IFRS	4	Total non-current financial assets at fair value through other comprehensive income	X instant, debit	Effective 2018-01-01 IFRS 7.8 b <sup>disclosure</sup>				
IFRS	3	Non-current financial assets at amortised cost	X instant, debit	Effective 2018-01-01 IFRS 7.8 b <sup>disclosure</sup>				
IFRS	3	Total non-current financial assets	X instant, debit	IFRS 7.25 b <sup>disclosure</sup>				
IFRS	2	Categories of current financial assets [abstract]						
IFRS	3	Current financial assets at fair value through profit or loss [abstract]						
IFRS	4	Current financial assets at fair value through profit or loss, designated upon initial recognition or subsequently	X instant, debit	IFRS 7.8 b <sup>disclosure</sup>				
IFRS	4	Current financial assets at fair value through profit or loss, classified as held for trading	X instant, debit	Expiry date 2018-01-01 IFRS 7.8 b <sup>disclosure</sup>				
IFRS	4	Current financial assets at fair value through profit or loss, mandatorily measured at fair value	X instant, debit	Effective 2018-01-01 IFRS 7.8 b <sup>disclosure</sup>				
IFRS	3	Current financial assets available-for-sale	X instant, debit	IFRS 7.8 b <sup>disclosure</sup>				
IFRS	3	Current held-to-maturity investments	X instant, debit	Expiry date 2018-01-01 IFRS 7.8 b <sup>disclosure</sup>				
IFRS	3	Current loans and receivables	X instant, debit	Expiry date 2018-01-01 IFRS 7.8 b <sup>disclosure</sup>				
IFRS	3	Current financial assets at fair value through other comprehensive income [abstract]						
IFRS	4	Current investments in equity instruments designated at fair value through other comprehensive income	X instant, debit	Effective 2018-01-01 IFRS 7.8 b <sup>disclosure</sup>				
IFRS	4	Total current financial assets at fair value through other comprehensive income	X instant, debit	Effective 2018-01-01 IFRS 7.8 b <sup>disclosure</sup>				
IFRS	3	Current financial assets at amortised cost	X instant, debit	Effective 2018-01-01 IFRS 7.8 b <sup>disclosure</sup>				
IFRS	3	Total current financial assets	X instant, debit	IFRS 7.25 b <sup>disclosure</sup>				
IFRS	2	Categories of financial assets [abstract]						
IFRS	3	Financial assets at fair value through profit or loss [abstract]						
IFRS	4	Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently	X instant, debit	IFRS 7.8 b <sup>disclosure</sup>				
IFRS	4	Financial assets at fair value through profit or loss, classified as held for trading	X instant, debit	Expiry date 2018-01-01 IFRS 7.8 b <sup>disclosure</sup>				
IFRS	4	Financial assets at fair value through profit or loss, mandatorily measured at fair value	X instant, debit	Effective 2018-01-01 IFRS 7.8 b <sup>disclosure</sup>				
IFRS	4	Total financial assets at fair value through profit or loss	X instant, debit	IFRS 7.8 b <sup>disclosure</sup>				
IFRS	3	Financial assets available-for-sale	X instant, debit	Expiry date 2018-01-01 IFRS 7.8 b <sup>disclosure</sup>				
IFRS	3	Held-to-maturity investments	X instant, debit	Expiry date 2018-01-01 IFRS 7.8 b <sup>disclosure</sup>				
IFRS	3	Loans and receivables	X instant, debit	Expiry date 2018-01-01 IFRS 7.8 b <sup>disclosure</sup>				
IFRS	3	Financial assets at fair value through other comprehensive income [abstract]						
IFRS	4	Financial assets measured at fair value through other comprehensive income	X instant, debit	Effective 2018-01-01 IFRS 7.8 b <sup>disclosure</sup>				
IFRS	4	Investments in equity instruments designated at fair value through other comprehensive income	X instant, debit	Effective 2018-01-01 IFRS 7.8 b <sup>disclosure</sup> , Effective 2018-01-01 IFRS 7.11A b <sup>disclosure</sup>				
IFRS	4	Total financial assets at fair value through other comprehensive income	X instant, debit	Effective 2018-01-01 IFRS 7.8 b <sup>disclosure</sup>				
IFRS	3	Financial assets at amortised cost	X instant, debit	Effective 2018-01-01 IFRS 7.8 b <sup>disclosure</sup>				
IFRS	3	Total financial assets	X instant, debit	Effective 2018-01-01 IFRS 7.35 b <sup>disclosure</sup> + IFRS 7.25 b <sup>disclosure</sup> + Effective 2018-01-01 IFRS 7.35M b <sup>disclosure</sup> + Effective 2018-01-01 IFRS 7.35N b <sup>disclosure</sup> + Effective 2018-01-01 IFRS 7.35O b <sup>disclosure</sup>				
IFRS	2	Classes of current inventories [abstract]						
IFRS	3	Current raw materials and current production supplies [abstract]						
IFRS	4	Current raw materials	X instant, debit	IAS 2.37 c <sup>sample</sup> + IAS 1.78 c <sup>sample</sup>				
IFRS	4	Current production supplies	X instant, debit	IAS 2.37 c <sup>sample</sup> + IAS 1.78 c <sup>sample</sup>				
IFRS	4	Total current raw materials and current production supplies	X instant, debit	IAS 2.37 c <sup>sample</sup> + IAS 1.78 c <sup>sample</sup>				
IFRS	3	Current merchandise	X instant, debit	IAS 2.37 c <sup>sample</sup> + IAS 1.78 c <sup>sample</sup>				
IFRS	3	Current work in progress	X instant, debit	IAS 2.37 c <sup>sample</sup> + IAS 1.78 c <sup>sample</sup>				
IFRS	3	Current finished goods	X instant, debit	IAS 1.78 c <sup>sample</sup> + IAS 2.37 c <sup>sample</sup>				
IFRS	3	Current spare parts	X instant, debit	IAS 2.37 c <sup>sample</sup>				
IFRS	3	Property intended for sale in ordinary course of business	X instant, debit	IAS 1.55 c <sup>sample</sup>				
IFRS	3	Other current inventories	X instant, debit	IAS 2.37 c <sup>sample</sup>				
IFRS	3	Total current inventories	X instant, debit	IAS 1.54 b <sup>disclosure</sup> + IAS 1.68 b <sup>sample</sup> + IAS 2.36 b <sup>disclosure</sup>				
IFRS	2	Classes of current inventories, alternative [abstract]						
IFRS	3	Current inventories held for sale	X instant, debit	IAS 2.37 c <sup>sample</sup>				
IFRS	3	Current work in progress	X instant, debit	IAS 2.37 c <sup>sample</sup> + IAS 1.78 c <sup>sample</sup>				
IFRS	3	Current materials and supplies to be consumed in production process or rendering services	X instant, debit	IAS 2.37 c <sup>sample</sup>				
IFRS	3	Total current inventories	X instant, debit	IAS 1.54 b <sup>disclosure</sup> + IAS 1.68 b <sup>sample</sup> + IAS 2.36 b <sup>disclosure</sup>				
IFRS	2	Non-current inventories arising from extractive activities [abstract]						
IFRS	3	Non-current ore stockpiles	X instant, debit	IAS 2.37 c <sup>sample</sup>				
IFRS	2	Current inventories arising from extractive activities [abstract]						
IFRS	3	Current ore stockpiles	X instant, debit	IAS 2.37 c <sup>sample</sup>				
IFRS	3	Current crude oil	X instant, debit	IAS 2.37 c <sup>sample</sup>				
IFRS	3	Current petroleum and petrochemical products	X instant, debit	IAS 2.37 c <sup>sample</sup>				
IFRS	3	Current natural gas	X instant, debit	IAS 2.37 c <sup>sample</sup>				
IFRS	2	Cash and cash equivalents [abstract]						
IFRS	3	Cash [abstract]						
IFRS	4	Cash on hand	X instant, debit	IAS 7.45 c <sup>sample</sup>				
IFRS	4	Balances with banks	X instant, debit	IAS 7.45 c <sup>sample</sup>				
IFRS	4	Total cash	X instant, debit	IAS 7.45 c <sup>sample</sup>				
IFRS	3	Cash equivalents [abstract]						
IFRS	4	Short-term deposits, classified as cash equivalents	X instant, debit	IAS 7.45 c <sup>sample</sup>				
IFRS	4	Short-term investments, classified as cash equivalents	X instant, debit	IAS 7.45 c <sup>sample</sup>				
IFRS	4	Other banking arrangements, classified as cash equivalents	X instant, debit	IAS 7.45 c <sup>sample</sup>				
IFRS	4	Total cash equivalents	X instant, debit	IAS 7.45 c <sup>sample</sup>				
IFRS	3	Other cash and cash equivalents	X instant, debit	IAS 7.45 c <sup>sample</sup>				
IFRS	3	Total cash and cash equivalents	X instant, debit	IAS 1.54 b <sup>disclosure</sup> + IAS 7.45 c <sup>disclosure</sup> + IFRS 12.813 b <sup>disclosure</sup>				
IFRS	2	Non-current assets or disposal groups classified as held for sale or as held for distribution to owners [abstract]						
IFRS	3	Non-current assets or disposal groups classified as held for sale	X instant, debit	IFRS 5.38 b <sup>disclosure</sup>				
IFRS	3	Non-current assets or disposal groups classified as held for distribution to owners	X instant, debit	IFRS 5.38 b <sup>disclosure</sup> + IFRS 5.5A b <sup>disclosure</sup>				
IFRS	3	Total non-current assets or disposal groups classified as held for sale or as held for distribution to owners	X instant, debit	IAS 1.54 b <sup>disclosure</sup>				
IFRS	2	Miscellaneous current assets [abstract]						
IFRS	3	Current net defined benefit asset	X instant, debit	IAS 1.55 c <sup>sample</sup>				
IFRS	3	Current restricted cash and cash equivalents	X instant, debit	IAS 1.55 c <sup>sample</sup>				
IFRS	3	Current derivative financial assets	X instant, debit	IAS 1.55 c <sup>sample</sup>				
IFRS	3	Current finance lease receivables	X instant, debit	IAS 1.55 c <sup>sample</sup>				
IFRS	3	Current interest receivable	X instant, debit	IAS 1.112 c <sup>sample</sup>				
IFRS	3	Current investments	X instant, debit	IAS 1.55 c <sup>sample</sup>				
IFRS	4	Short-term deposits, not classified as cash equivalents	X instant, debit	IAS 1.55 c <sup>sample</sup>				
IFRS	3	Current prepayments and other current assets	X instant, debit	IAS 1.55 c <sup>sample</sup>				
IFRS	3	Other current assets	X instant, debit	IAS 1.55 c <sup>sample</sup>				
IFRS	2	Miscellaneous assets [abstract]						
IFRS	3	Net defined benefit asset	X instant, debit	IAS 1.55 c <sup>sample</sup>				
IFRS	3	Restricted cash and cash equivalents	X instant, debit	IAS 1.55 c <sup>sample</sup>				
IFRS	3	Derivative financial assets	X instant, debit	IAS 1.55 c <sup>sample</sup>				
IFRS	3	Finance lease receivables	X instant, debit	IAS 1.55 c <sup>sample</sup>				
IFRS	3	Interest receivable	X instant, debit	IAS 1.112 c <sup>sample</sup>				
IFRS	3	Investments other than investments accounted for using equity method	X instant, debit	IAS 1.55 c <sup>sample</sup>				
IFRS	3	Equity instruments held	X instant, debit	IAS 1.55 c <sup>sample</sup>				
IFRS	3	Debt instruments held [abstract]						
IFRS	4	Bank debt instruments held	X instant, debit	IAS 1.112 c <sup>sample</sup>				
IFRS	4	Corporate debt instruments held	X instant, debit	IAS 1.112 c <sup>sample</sup>				
IFRS	4	Government debt instruments held	X instant, debit	IAS 1.112 c <sup>sample</sup>				
IFRS	4	Asset-backed debt instruments held	X instant, debit	IAS 1.112 c <sup>sample</sup>				
IFRS	4	Other debt instruments held	X instant, debit	IAS 1.112 c <sup>sample</sup>				
IFRS	4	Total debt instruments held	X instant, debit	IAS 1.55 c <sup>sample</sup>				
IFRS	3	Loans and advances to banks	X instant, debit	IAS 1.55 c <sup>sample</sup>				
IFRS	3	Loans and advances to customers	X instant, debit	IAS 1.55 c <sup>sample</sup>				

IFRS /AU	Level	Label	Type	IFRS reference	AU additional reference	AU Reference	Not used in IFRS AU Taxonomy	Not used in entry point two
IFRS	4	Corporate loans	X instant, debit	IAS 1.112 Common practice				
IFRS	4	Consumer loans	X instant, debit	IAS 1.112 Common practice				
IFRS	3	Cash and bank balances at central banks	X instant, debit	IAS 1.55 Common practice				
IFRS	4	Mandatory reserve deposits at central banks	X instant, debit	IAS 1.112 Common practice				
IFRS	4	Bank balances at central banks other than mandatory reserve deposits	X instant, debit	IAS 1.112 Common practice				
IFRS	3	Reverse repurchase agreements and cash collateral on securities borrowed	X instant, debit	IAS 1.55 Common practice				
IFRS	3	Investments for risk of policyholders	X instant, debit	IAS 1.55 Common practice				
IFRS	3	Items in course of collection from other banks	X instant, debit	IAS 1.55 Common practice				
IFRS	3	Other assets	X instant, debit	IAS 1.55 Common practice				
AU	3	Non-current reinsurance and other recoveries receivable [abstract]						
AU	4	Non-current reinsurance recoveries receivable arising from unearned premium liability	X instant, debit			AASB 1023.17.6.2(d)		
AU	4	Other non-current reinsurance recoveries receivable	X instant, debit			AASB 1023.17.6.2(f)		
AU	4	Non-current reinsurance recoveries receivable arising from outstanding claims liability	X instant, debit			AASB 1023.17.6.2(e)		
AU	3	Current reinsurance and other recoveries receivable [abstract]				AASB 1023.17.6.2(b)		
AU	4	Current reinsurance recoveries receivable arising from unearned premium liability	X instant, debit			AASB 1023.17.6.2(d)		
AU	4	Other current reinsurance recoveries receivable	X instant, debit			AASB 1023.17.6.2(f)		
AU	4	Other current recoveries receivable	X instant, debit			AASB 1023.17.6.2(g)		
AU	4	Current reinsurance recoveries receivable arising from outstanding claims liability	X instant, debit			AASB 1023.17.6.2(e)		
AU	3	Reinsurance and other recoveries receivable [abstract]						
AU	4	Reinsurance recoveries receivable arising from unearned premium liability	X instant, debit			AASB 1023.17.6.2(d)		
AU	4	Other reinsurance recoveries receivable	X instant, debit			AASB 1023.17.6.2(f)		
AU	4	Other recoveries receivable	X instant, debit			AASB 1023.17.6.2(g)		
AU	4	Reinsurance recoveries receivable arising from outstanding claims liability	X instant, debit			AASB 1023.17.6.2(e)		
AU	3	Premium receivable [abstract]						
AU	4	Direct premium revenue receivable	X instant, debit			AASB 1023.17.6.2(i)		
AU	4	Inwards reinsurance premium revenue receivable	X instant, debit			AASB 1023.17.6.2(j)		
IFRS	2	Classes of other provisions [abstract]						
IFRS	3	Warranty provision [abstract]						
IFRS	4	Non-current warranty provision	X instant, credit	IAS 37 - Example 1 Warranties <sup>sample</sup>				
IFRS	4	Current warranty provision	X instant, credit	IAS 37 - Example 1 Warranties <sup>sample</sup>				
IFRS	4	Total warranty provision	X instant, credit	IAS 37 - Example 1 Warranties <sup>sample</sup>				
IFRS	3	Restructuring provision [abstract]						
IFRS	4	Non-current restructuring provision	X instant, credit	IAS 37.70 <sup>sample</sup>				
IFRS	4	Current restructuring provision	X instant, credit	IAS 37.70 <sup>sample</sup>				
IFRS	4	Total restructuring provision	X instant, credit	IAS 37.70 <sup>sample</sup>				
IFRS	3	Legal proceedings provision [abstract]						
IFRS	4	Non-current legal proceedings provision	X instant, credit	IAS 37 - Example 10 A court case <sup>sample</sup>				
IFRS	4	Current legal proceedings provision	X instant, credit	IAS 37 - Example 10 A court case <sup>sample</sup>				
IFRS	4	Total legal proceedings provision	X instant, credit	IAS 37 - Example 10 A court case <sup>sample</sup>				
IFRS	3	Refunds provision [abstract]						
IFRS	4	Non-current refunds provision	X instant, credit	IAS 37 - Example 4 Refunds policy <sup>sample</sup>				
IFRS	4	Current refunds provision	X instant, credit	IAS 37 - Example 4 Refunds policy <sup>sample</sup>				
IFRS	4	Total refunds provision	X instant, credit	IAS 37 - Example 4 Refunds policy <sup>sample</sup>				
IFRS	3	Onerous contracts provision [abstract]						
IFRS	4	Non-current onerous contracts provision	X instant, credit	IAS 37 - Example 8 An onerous contract <sup>sample</sup>				
IFRS	4	Current onerous contracts provision	X instant, credit	IAS 37 - Example 8 An onerous contract <sup>sample</sup>				
IFRS	4	Total onerous contracts provision	X instant, credit	IAS 37 - Example 8 An onerous contract <sup>sample</sup>				
IFRS	3	Provision for decommissioning, restoration and rehabilitation costs [abstract]						
IFRS	4	Non-current provision for decommissioning, restoration and rehabilitation costs	X instant, credit	IAS 37 - D Examples: disclosures <sup>sample</sup>				
IFRS	4	Current provision for decommissioning, restoration and rehabilitation costs	X instant, credit	IAS 37 - D Examples: disclosures <sup>sample</sup>				
IFRS	4	Total provision for decommissioning, restoration and rehabilitation costs	X instant, credit	IAS 37 - D Examples: disclosures <sup>sample</sup>				
IFRS	3	Miscellaneous other provisions [abstract]						
IFRS	4	Non-current miscellaneous other provisions	X instant, credit	IAS 1.78 d <sup>common practice</sup>				
IFRS	4	Current miscellaneous other provisions	X instant, credit	IAS 1.78 d <sup>common practice</sup>				
IFRS	4	Total miscellaneous other provisions	X instant, credit	IAS 1.78 d <sup>common practice</sup>				
IFRS	3	Other provisions [abstract]						
IFRS	4	Other non-current provisions	X instant, credit	IAS 1.78 d <sup>disclosure</sup>				
IFRS	4	Other current provisions	X instant, credit	IAS 1.78 d <sup>disclosure</sup>				
IFRS	4	Total other provisions	X instant, credit	IAS 1.78 d <sup>disclosure</sup> - IAS 37.84 a <sup>disclosure</sup>				
IFRS	2	Borrowings [abstract]						
IFRS	3	Non-current portion of non-current borrowings	X instant, credit	IAS 1.55 <sup>common practice</sup>				
IFRS	3	Current borrowings and current portion of non-current borrowings [abstract]						
IFRS	4	Current borrowings	X instant, credit	IAS 1.55 <sup>common practice</sup>				
IFRS	4	Current portion of non-current borrowings	X instant, credit	IAS 1.55 <sup>common practice</sup>				
IFRS	4	Total current borrowings and current portion of non-current borrowings	X instant, credit	IAS 1.55 <sup>common practice</sup>				
IFRS	3	Total borrowings	X instant, credit	IAS 1.55 <sup>common practice</sup>				
IFRS	2	Non-current portion of non-current borrowings, by type [abstract]						
IFRS	3	Non-current portion of non-current loans received	X instant, credit	IAS 1.112 Common practice				
IFRS	4	Non-current portion of non-current secured bank loans received	X instant, credit	IAS 1.112 Common practice				
IFRS	4	Non-current portion of non-current unsecured bank loans received	X instant, credit	IAS 1.112 Common practice				
IFRS	3	Non-current portion of non-current bonds issued	X instant, credit	IAS 1.112 Common practice				
IFRS	3	Non-current portion of non-current notes and debentures issued	X instant, credit	IAS 1.112 Common practice				
IFRS	3	Non-current portion of non-current commercial papers issued	X instant, credit	IAS 1.112 Common practice				
IFRS	3	Non-current portion of other non-current borrowings	X instant, credit	IAS 1.112 Common practice				
IFRS	3	Total non-current portion of non-current borrowings	X instant, credit	IAS 1.55 <sup>common practice</sup>				
IFRS	2	Current borrowings and current portion of non-current borrowings, by type [abstract]						
IFRS	3	Current loans received and current portion of non-current loans received	X instant, credit	IAS 1.112 Common practice				
IFRS	4	Current secured bank loans received and current portion of non-current secured bank loans received	X instant, credit	IAS 1.112 Common practice				
IFRS	4	Current unsecured bank loans received and current portion of non-current unsecured bank loans received	X instant, credit	IAS 1.112 Common practice				
IFRS	3	Current bonds issued and current portion of non-current bonds issued	X instant, credit	IAS 1.112 Common practice				
IFRS	3	Current notes and debentures issued and current portion of non-current notes and debentures issued	X instant, credit	IAS 1.112 Common practice				
IFRS	3	Current commercial papers issued and current portion of non-current commercial papers issued	X instant, credit	IAS 1.112 Common practice				
IFRS	3	Other current borrowings and current portion of other non-current borrowings	X instant, credit	IAS 1.112 Common practice				
IFRS	3	Total current borrowings and current portion of non-current borrowings	X instant, credit	IAS 1.55 <sup>common practice</sup>				
IFRS	2	Borrowings, by type [abstract]						
IFRS	3	Loans received	X instant, credit	IAS 1.112 Common practice				
IFRS	4	Secured bank loans received	X instant, credit	IAS 1.112 Common practice				
IFRS	4	Unsecured bank loans received	X instant, credit	IAS 1.112 Common practice				
IFRS	3	Bonds issued	X instant, credit	IAS 1.112 Common practice				
IFRS	3	Notes and debentures issued	X instant, credit	IAS 1.112 Common practice				
IFRS	3	Commercial papers issued	X instant, credit	IAS 1.112 Common practice				
IFRS	3	Other borrowings	X instant, credit	IAS 1.112 Common practice				
IFRS	3	Total borrowings	X instant, credit	IAS 1.55 <sup>common practice</sup>				
IFRS	2	Trade and other non-current payables [abstract]						
IFRS	3	Non-current trade payables	X instant, credit	IAS 1.78 <sup>common practice</sup>				
IFRS	3	Non-current payables to related parties	X instant, credit	IAS 1.78 <sup>common practice</sup>				
IFRS	3	Accruals and deferred income classified as non-current [abstract]						
IFRS	4	Deferred income classified as non-current	X instant, credit	IAS 1.78 <sup>common practice</sup>				
IFRS	5	Rent deferred income classified as non-current	X instant, credit	IAS 1.78 <sup>common practice</sup>				
IFRS	4	Accruals classified as non-current	X instant, credit	IAS 1.78 <sup>common practice</sup>				
IFRS	4	Total accruals and deferred income classified as non-current	X instant, credit	IAS 1.78 <sup>common practice</sup>				
IFRS	3	Non-current payables on social security and taxes other than income tax	X instant, credit	IAS 1.78 <sup>common practice</sup>				
IFRS	4	Non-current value added tax payables	X instant, credit	IAS 1.78 <sup>common practice</sup>				
IFRS	3	Non-current retention payables	X instant, credit	IAS 1.78 <sup>common practice</sup>				
IFRS	3	Other non-current payables	X instant, credit	IAS 1.55 <sup>common practice</sup>				
IFRS	3	Total trade and other non-current payables	X instant, credit	IAS 1.54 <sup>disclosure</sup>				
IFRS	2	Trade and other current payables [abstract]						
IFRS	3	Current trade payables	X instant, credit	IAS 1.70 <sup>sample</sup> - IAS 1.78 <sup>common practice</sup>				
IFRS	3	Current payables to related parties	X instant, credit	IAS 1.78 <sup>common practice</sup>				
IFRS	3	Accruals and deferred income classified as current [abstract]						
IFRS	4	Deferred income classified as current	X instant, credit	IAS 1.78 <sup>common practice</sup>				
IFRS	5	Rent deferred income classified as current	X instant, credit	IAS 1.78 <sup>common practice</sup>				
IFRS	4	Accruals classified as current	X instant, credit	IAS 1.78 <sup>common practice</sup>				
IFRS	5	Short-term employee benefits accruals	X instant, credit	IAS 1.78 <sup>common practice</sup>				
IFRS	4	Total accruals and deferred income classified as current	X instant, credit	IAS 1.78 <sup>common practice</sup>				
IFRS	3	Current payables on social security and taxes other than income tax	X instant, credit	IAS 1.78 <sup>common practice</sup>				
IFRS	4	Current value added tax payables	X instant, credit	IAS 1.78 <sup>common practice</sup>				
IFRS	3	Current retention payables	X instant, credit	IAS 1.78 <sup>common practice</sup>				
IFRS	3	Other current payables	X instant, credit	IAS 1.55 <sup>common practice</sup>				
IFRS	3	Total trade and other current payables	X instant, credit	IAS 1.54 <sup>disclosure</sup>				
IFRS	2	Trade and other payables [abstract]						
IFRS	3	Trade payables	X instant, credit	IAS 1.78 <sup>common practice</sup>				
IFRS	3	Payables to related parties	X instant, credit	IAS 1.78 <sup>common practice</sup>				
IFRS	3	Accruals and deferred income [abstract]						
IFRS	4	Deferred income	X instant, credit	IAS 1.78 <sup>common practice</sup>				
IFRS	5	Rent deferred income	X instant, credit	IAS 1.78 <sup>common practice</sup>				
IFRS	4	Accruals	X instant, credit	IAS 1.78 <sup>common practice</sup>				
IFRS	4	Total accruals and deferred income	X instant, credit	IAS 1.78 <sup>common practice</sup>				
IFRS	3	Payables on social security and taxes other than income tax	X instant, credit	IAS 1.78 <sup>common practice</sup>				
IFRS	4	Value added tax payables	X instant, credit	IAS 1.78 <sup>common practice</sup>				
IFRS	3	Retention payables	X instant, credit	IAS 1.78 <sup>common practice</sup>				
IFRS	3	Other payables	X instant, credit	IAS 1.55 <sup>common practice</sup>				
IFRS	3	Total trade and other payables	X instant, credit	IAS 1.54 <sup>disclosure</sup>				
IFRS	2	Categories of non-current financial liabilities [abstract]						
IFRS	3	Non-current financial liabilities at fair value through profit or loss [abstract]						
IFRS	4	Non-current financial liabilities at fair value through profit or loss, classified as held for trading	X instant, credit	IFRS 7.8 <sup>disclosure</sup>				

IFRS /AU	Level	Label	Type	IFRS reference	AU additional reference	AU Reference	Not used in IFRS AU Taxonomy	Not used in entry point two
IFRS	4	Non-current financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently	X Instant, credit	IFRS 7.8 <sup>Equ</sup> Disclosure				
IFRS	4	Total non-current financial liabilities at fair value through profit or loss	X Instant, credit	IFRS 7.8 <sup>Equ</sup> Disclosure				
IFRS	3	Non-current financial liabilities at amortised cost	X Instant, credit	Effective 2018-01-01 IFRS 7.8 <sup>Equ</sup> Disclosure, Expiry date 2018-01-01 IFRS 7.8 <sup>Equ</sup> Disclosure				
IFRS	3	Total non-current financial liabilities	X Instant, credit	IFRS 7.25 <sup>Equ</sup> Disclosure				
IFRS	2	Categories of current financial liabilities [abstract]						
IFRS	3	Current financial liabilities at fair value through profit or loss [abstract]						
IFRS	4	Current financial liabilities at fair value through profit or loss, classified as held for trading	X Instant, credit	IFRS 7.8 <sup>Equ</sup> Disclosure				
IFRS	4	Current financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently	X Instant, credit	IFRS 7.8 <sup>Equ</sup> Disclosure				
IFRS	4	Total current financial liabilities at fair value through profit or loss	X Instant, credit	IFRS 7.8 <sup>Equ</sup> Disclosure				
IFRS	3	Current financial liabilities at amortised cost	X Instant, credit	Effective 2018-01-01 IFRS 7.8 <sup>Equ</sup> Disclosure, Expiry date 2018-01-01 IFRS 7.8 <sup>Equ</sup> Disclosure				
IFRS	3	Total current financial liabilities	X Instant, credit	IFRS 7.25 <sup>Equ</sup> Disclosure				
IFRS	2	Categories of financial liabilities [abstract]						
IFRS	3	Financial liabilities at fair value through profit or loss [abstract]						
IFRS	4	Financial liabilities at fair value through profit or loss that meet definition of held for trading	X Instant, credit	IFRS 7.8 <sup>Equ</sup> Disclosure				
IFRS	4	Financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently	X Instant, credit	IFRS 7.8 <sup>Equ</sup> Disclosure				
IFRS	4	Total financial liabilities at fair value through profit or loss	X Instant, credit	IFRS 7.8 <sup>Equ</sup> Disclosure				
IFRS	3	Financial liabilities at amortised cost	X Instant, credit	Expiry date 2018-01-01 IFRS 7.8 <sup>Equ</sup> Disclosure, Effective 2018-01-01 IFRS 7.8 <sup>Equ</sup> Disclosure				
IFRS	3	Total financial liabilities	X Instant, credit	IFRS 7.25 <sup>Equ</sup> Disclosure				
IFRS	2	Miscellaneous non-current liabilities [abstract]						
IFRS	3	Non-current net defined benefit liability	X Instant, credit	IAS 1.55 <sup>Common practice</sup>				
IFRS	3	Non-current derivative financial liabilities	X Instant, credit	IAS 1.55 <sup>Common practice</sup>				
IFRS	3	Non-current government grants	X Instant, credit	IAS 1.55 <sup>Common practice</sup>				
IFRS	3	Non-current finance lease liabilities	X Instant, credit	IAS 1.55 <sup>Common practice</sup>				
IFRS	3	Non-current advances received	X Instant, credit	IAS 1.55 <sup>Common practice</sup>				
IFRS	3	Non-current dividend payables	X Instant, credit	IAS 1.55 <sup>Common practice</sup>				
IFRS	3	Non-current interest payable	X Instant, credit	IAS 1.112 <sup>Common practice</sup>				
IFRS	3	Non-current deposits from customers	X Instant, credit	IAS 1.55 <sup>Common practice</sup>				
IFRS	3	Other non-current liabilities	X Instant, credit	IAS 1.55 <sup>Common practice</sup>				
IFRS	2	Miscellaneous current liabilities [abstract]						
IFRS	3	Current net defined benefit liability	X Instant, credit	IAS 1.55 <sup>Common practice</sup>				
IFRS	3	Current derivative financial liabilities	X Instant, credit	IAS 1.55 <sup>Common practice</sup>				
IFRS	3	Current government grants	X Instant, credit	IAS 1.55 <sup>Common practice</sup>				
IFRS	3	Current finance lease liabilities	X Instant, credit	IAS 1.55 <sup>Common practice</sup>				
IFRS	3	Current advances received	X Instant, credit	IAS 1.55 <sup>Common practice</sup>				
IFRS	3	Current dividend payables	X Instant, credit	IAS 1.55 <sup>Common practice</sup>				
IFRS	3	Current interest payable	X Instant, credit	IAS 1.112 <sup>Common practice</sup>				
IFRS	3	Current deposits from customers	X Instant, credit	IAS 1.55 <sup>Common practice</sup>				
IFRS	3	Current accrued expenses and other current liabilities	X Instant, credit	IAS 1.55 <sup>Common practice</sup>				
IFRS	3	Other current liabilities	X Instant, credit	IAS 1.55 <sup>Common practice</sup>				
IFRS	2	Miscellaneous liabilities [abstract]						
IFRS	3	Net defined benefit liability	X Instant, credit	IAS 1.55 <sup>Common practice</sup>				
IFRS	3	Derivative financial liabilities	X Instant, credit	IAS 1.55 <sup>Common practice</sup>				
IFRS	3	Government grants	X Instant, credit	IAS 1.55 <sup>Common practice</sup>				
IFRS	3	Finance lease liabilities	X Instant, credit	IAS 1.55 <sup>Common practice</sup>				
IFRS	3	Advances received	X Instant, credit	IAS 1.55 <sup>Common practice</sup>				
IFRS	3	Dividend payables	X Instant, credit	IAS 1.55 <sup>Common practice</sup>				
IFRS	3	Interest payable	X Instant, credit	IAS 1.112 <sup>Common practice</sup>				
IFRS	3	Deposits from banks	X Instant, credit	IAS 1.55 <sup>Common practice</sup>				
IFRS	3	Deposits from customers [abstract]						
IFRS	4	Balances on term deposits from customers	X Instant, credit	IAS 1.112 <sup>Common practice</sup>				
IFRS	4	Balances on demand deposits from customers	X Instant, credit	IAS 1.112 <sup>Common practice</sup>				
IFRS	4	Balances on current accounts from customers	X Instant, credit	IAS 1.112 <sup>Common practice</sup>				
IFRS	4	Balances on other deposits from customers	X Instant, credit	IAS 1.112 <sup>Common practice</sup>				
IFRS	4	Total deposits from customers	X Instant, credit	IAS 1.55 <sup>Common practice</sup>				
IFRS	3	Liabilities due to central banks	X Instant, credit	IAS 1.55 <sup>Common practice</sup>				
IFRS	3	Subordinated liabilities [abstract]						
IFRS	4	Dated subordinated liabilities	X Instant, credit	IAS 1.112 <sup>Common practice</sup>				
IFRS	4	Undated subordinated liabilities	X Instant, credit	IAS 1.112 <sup>Common practice</sup>				
IFRS	4	Total subordinated liabilities	X Instant, credit	IAS 1.55 <sup>Common practice</sup>				
IFRS	3	Debt instruments issued	X Instant, credit	IAS 1.55 <sup>Common practice</sup>				
IFRS	3	Repurchase agreements and cash collateral on securities lent	X Instant, credit	IAS 1.55 <sup>Common practice</sup>				
IFRS	3	Investment contracts liabilities	X Instant, credit	IAS 1.55 <sup>Common practice</sup>				
IFRS	3	Items in course of transmission to other banks	X Instant, credit	IAS 1.55 <sup>Common practice</sup>				
IFRS	3	Other liabilities	X Instant, credit	IAS 1.55 <sup>Common practice</sup>				
IFRS	2	Miscellaneous equity [abstract]						
IFRS	3	Capital reserve	X Instant, credit	IAS 1.55 <sup>Common practice</sup>				
IFRS	3	Additional paid-in capital	X Instant, credit	IAS 1.55 <sup>Common practice</sup>				
IFRS	3	Accumulated other comprehensive income	X Instant, credit	IAS 1.55 <sup>Common practice</sup>				
IFRS	2	Other reserves [abstract]						
IFRS	3	Revaluation surplus	X Instant, credit	IAS 16.39 <sup>Disclosure</sup> , IAS 38.85 <sup>Disclosure</sup>				
IFRS	3	Reserve of exchange differences on translation	X Instant, credit	IAS 21.52 <sup>Disclosure</sup>				
IFRS	3	Reserve of cash flow hedges	X Instant, credit	Effective 2018-01-01 IFRS 9.6.5.13 <sup>Disclosure</sup> , Expiry date 2018-01-01 IFRS 9.6.5.13 <sup>Disclosure</sup>				
IFRS	3	Reserve of gains and losses on hedging instruments that hedge investments in equity instruments	X Instant, credit	Effective 2018-01-01 IFRS 9.6.5.15 <sup>Disclosure</sup> , Expiry date 2018-01-01 IFRS 9.6.5.15 <sup>Disclosure</sup>				
IFRS	3	Reserve of change in value of time value of options	X Instant, credit	Effective 2018-01-01 IFRS 9.6.5.16 <sup>Disclosure</sup> , Expiry date 2018-01-01 IFRS 9.6.5.16 <sup>Disclosure</sup>				
IFRS	3	Reserve of change in value of forward elements of forward contracts	X Instant, credit	Effective 2018-01-01 IFRS 9.6.5.16 <sup>Disclosure</sup> , Expiry date 2018-01-01 IFRS 9.6.5.16 <sup>Disclosure</sup>				
IFRS	3	Reserve of change in value of foreign currency basis spreads	X Instant, credit	Effective 2018-01-01 IFRS 9.6.5.16 <sup>Disclosure</sup> , Expiry date 2018-01-01 IFRS 9.6.5.16 <sup>Disclosure</sup>				
IFRS	3	Reserve of gains and losses on financial assets measured at fair value through other comprehensive income	X Instant, credit	Effective 2018-01-01 IFRS 9.6.5.17 <sup>Disclosure</sup> , Expiry date 2018-01-01 IFRS 9.6.5.17 <sup>Disclosure</sup>				
IFRS	3	Reserve of gains and losses on re measuring available-for-sale financial assets	X Instant, credit	Expiry date 2018-01-01 IFRS 9.6.5.17 <sup>Disclosure</sup> , Expiry date 2018-01-01 IFRS 9.6.5.17 <sup>Disclosure</sup>				
IFRS	3	Reserve of share-based payments	X Instant, credit	IAS 1.78 <sup>Common practice</sup>				
IFRS	3	Reserve of remeasurements of defined benefit plans	X Instant, credit	IAS 1.78 <sup>Common practice</sup>				
IFRS	3	Amount recognised in other comprehensive income and accumulated in equity relating to non-current assets or disposal groups held for sale	X Instant, credit	IFRS 5 - Example 12 <sup>Sample</sup> , IFRS 5.38 <sup>Disclosure</sup>				
IFRS	3	Reserve of gains and losses from investments in equity instruments	X Instant, credit	Effective 2018-01-01 IFRS 9.6.5.18 <sup>Disclosure</sup> , Expiry date 2018-01-01 IFRS 9.6.5.18 <sup>Disclosure</sup>				
IFRS	3	Reserve of change in fair value of financial liability attributable to change in credit risk of liability	X Instant, credit	Effective 2018-01-01 IFRS 9.6.5.18 <sup>Disclosure</sup> , Expiry date 2018-01-01 IFRS 9.6.5.18 <sup>Disclosure</sup>				
IFRS	3	Reserve for catastrophe	X Instant, credit	IFRS 4.IG58 <sup>Disclosure</sup>				
IFRS	3	Reserve for equalisation	X Instant, credit	IFRS 4.IG58 <sup>Disclosure</sup>				
IFRS	3	Reserve of discretionary participation features	X Instant, credit	IFRS 4.IG22 <sup>Disclosure</sup>				
IFRS	3	Reserve of equity component of convertible instruments	X Instant, credit	IAS 1.55 <sup>Common practice</sup>				
IFRS	3	Capital redemption reserve	X Instant, credit	IAS 1.55 <sup>Common practice</sup>				
IFRS	3	Merger reserve	X Instant, credit	IAS 1.55 <sup>Common practice</sup>				
IFRS	3	Statutory reserve	X Instant, credit	IAS 1.55 <sup>Common practice</sup>				
IFRS	3	Total other reserves	X Instant, credit	IAS 1.78 <sup>Equ</sup> Example				
IFRS	2	Net assets (liabilities) [abstract]						
IFRS	3	Assets	X Instant, debit	IAS 1.55 <sup>Disclosure</sup> , IFRS 8.28 <sup>Disclosure</sup> , IFRS 8.23 <sup>Disclosure</sup> , IFRS 13.93 <sup>Disclosure</sup> , IFRS 13.93 <sup>Disclosure</sup>				
IFRS	3	Liabilities	(X) Instant, credit	IAS 1.55 <sup>Disclosure</sup> , IFRS 8.28 <sup>Disclosure</sup> , IFRS 8.23 <sup>Disclosure</sup> , IFRS 13.93 <sup>Disclosure</sup> , IFRS 13.93 <sup>Disclosure</sup>				
IFRS	3	Net assets (liabilities)	X Instant, debit	IFRS 1.1G63 <sup>Equ</sup> Example				
IFRS	2	Net current assets (liabilities) [abstract]						
IFRS	3	Current assets	X Instant, debit	IFRS 12.812 b (i) <sup>Disclosure</sup> , IFRS 12.810 <sup>Equ</sup> Sample, IAS 1.66 <sup>Disclosure</sup>				
IFRS	3	Current liabilities	(X) Instant, credit	IFRS 12.810 <sup>Equ</sup> Sample, IFRS 12.812 b (ii) <sup>Disclosure</sup> , IAS 1.69 <sup>Disclosure</sup>				
IFRS	3	Net current assets (liabilities)	X Instant, debit	IAS 1.55 <sup>Common practice</sup>				
		[900200] Notes = Analysis of income and expense						
IFRS	1	Analysis of income and expense [abstract]						
IFRS	2	Revenue [abstract]						
IFRS	3	Revenue from sale of goods	X duration, credit	IAS 1.112 <sup>Common practice</sup> , Expiry date 2017-01-01 IAS 18.35 b (i) <sup>Disclosure</sup>				
IFRS	4	Revenue from sale of copper	X duration, credit	IAS 1.112 <sup>Common practice</sup> , Expiry date 2017-01-01 IAS 18.35 b (i) <sup>Disclosure</sup>				
IFRS	4	Revenue from sale of gold	X duration, credit	IAS 1.112 <sup>Common practice</sup> , Expiry date 2017-01-01 IAS 18.35 b (i) <sup>Disclosure</sup>				
IFRS	4	Revenue from sale of silver	X duration, credit	IAS 1.112 <sup>Common practice</sup> , Expiry date 2017-01-01 IAS 18.35 b (i) <sup>Disclosure</sup>				
IFRS	4	Revenue from sale of oil and gas products	X duration, credit	Expiry date 2017-01-01 IAS 18.35 b (i) <sup>Common practice</sup> , IAS 1.112 <sup>Common practice</sup>				
IFRS	4	Revenue from sale of crude oil	X duration, credit	Expiry date 2017-01-01 IAS 18.35 b (i) <sup>Common practice</sup> , IAS 1.112 <sup>Common practice</sup>				
IFRS	4	Revenue from sale of natural gas	X duration, credit	Expiry date 2017-01-01 IAS 18.35 b (i) <sup>Common practice</sup> , IAS 1.112 <sup>Common practice</sup>				
IFRS	4	Revenue from sale of petroleum and petrochemical products	X duration, credit	Expiry date 2017-01-01 IAS 18.35 b (i) <sup>Common practice</sup> , IAS 1.112 <sup>Common practice</sup>				
IFRS	4	Revenue from sale of telecommunication equipment	X duration, credit	Expiry date 2017-01-01 IAS 18.35 b (i) <sup>Common practice</sup> , IAS 1.112 <sup>Common practice</sup>				

IFRS /AU	Level	Label	Type	IFRS reference	AU additional reference	AU Reference	Not used in IFRS AU Taxonomy	Not used in entry point two
IFRS	3	Revenue from rendering of services	X duration, credit	IAS 1.112 <sup>C</sup> Common practice, Expiry date 2017-01-01 IAS 18.35 b (ii) <sup>B</sup> Disclosure				
IFRS	4	Revenue from rendering of telecommunication services [abstract]	X duration, credit	IAS 1.112 <sup>C</sup> Common practice, Expiry date 2017-01-01 IAS 18.35 b (ii) <sup>B</sup> Disclosure				
IFRS	5	Revenue from rendering of telephone services	X duration, credit	IAS 1.112 <sup>C</sup> Common practice, Expiry date 2017-01-01 IAS 18.35 b (ii) <sup>B</sup> Disclosure				
IFRS	6	Revenue from rendering of land line telephone services	X duration, credit	IAS 1.112 <sup>C</sup> Common practice, Expiry date 2017-01-01 IAS 18.35 b (ii) <sup>B</sup> Disclosure				
IFRS	6	Revenue from rendering of mobile telephone services	X duration, credit	IAS 1.112 <sup>C</sup> Common practice, Expiry date 2017-01-01 IAS 18.35 b (ii) <sup>B</sup> Disclosure				
IFRS	5	Revenue from rendering of internet and data services [abstract]	X duration, credit	IAS 1.112 <sup>C</sup> Common practice, Expiry date 2017-01-01 IAS 18.35 b (ii) <sup>B</sup> Disclosure				
IFRS	6	Revenue from rendering of internet services	X duration, credit	IAS 1.112 <sup>C</sup> Common practice, Expiry date 2017-01-01 IAS 18.35 b (ii) <sup>B</sup> Disclosure				
IFRS	6	Revenue from rendering of data services	X duration, credit	IAS 1.112 <sup>C</sup> Common practice, Expiry date 2017-01-01 IAS 18.35 b (ii) <sup>B</sup> Disclosure				
IFRS	6	Total revenue from rendering of internet and data services	X duration, credit	IAS 1.112 <sup>C</sup> Common practice, Expiry date 2017-01-01 IAS 18.35 b (ii) <sup>B</sup> Disclosure				
IFRS	5	Revenue from rendering of interconnection services	X duration, credit	IAS 1.112 <sup>C</sup> Common practice, Expiry date 2017-01-01 IAS 18.35 b (ii) <sup>B</sup> Disclosure				
IFRS	5	Revenue from rendering of other telecommunication services	X duration, credit	IAS 1.112 <sup>C</sup> Common practice, Expiry date 2017-01-01 IAS 18.35 b (ii) <sup>B</sup> Disclosure				
IFRS	5	Total revenue from rendering of telecommunication services	X duration, credit	IAS 1.112 <sup>C</sup> Common practice, Expiry date 2017-01-01 IAS 18.35 b (ii) <sup>B</sup> Disclosure				
IFRS	4	Revenue from rendering of transport services	X duration, credit	IAS 1.112 <sup>C</sup> Common practice, Expiry date 2017-01-01 IAS 18.35 b (ii) <sup>B</sup> Disclosure				
IFRS	5	Revenue from rendering of passenger transport services	X duration, credit	IAS 1.112 <sup>C</sup> Common practice, Expiry date 2017-01-01 IAS 18.35 b (ii) <sup>B</sup> Disclosure				
IFRS	5	Revenue from rendering of cargo and mail transport services	X duration, credit	IAS 1.112 <sup>C</sup> Common practice, Expiry date 2017-01-01 IAS 18.35 b (ii) <sup>B</sup> Disclosure				
IFRS	3	Revenue from construction contracts	X duration, credit	IAS 1.112 <sup>C</sup> Common practice, Expiry date 2017-01-01 IAS 11.39 <sup>B</sup> Disclosure, IAS 1.112 <sup>C</sup> Common practice, Expiry date 2017-01-01 IFRIC 15.20 <sup>B</sup> Disclosure				
IFRS	3	Royalty income	X duration, credit	IAS 1.112 <sup>C</sup> Common practice, Expiry date 2017-01-01 IAS 18.35 b (v) <sup>B</sup> Disclosure				
IFRS	3	Licence fee income	X duration, credit	IAS 1.112 <sup>C</sup> Common practice, Expiry date 2017-01-01 IAS 18.35 b (iii) <sup>B</sup> Disclosure				
IFRS	3	Interest income	X duration, credit	IFRS 12.813 <sup>B</sup> Disclosure, IFRS 8.28 <sup>B</sup> Disclosure, IFRS 8.23 <sup>B</sup> Disclosure, IAS 1.112 <sup>C</sup> Common practice				
IFRS	4	Interest income on available-for-sale financial assets	X duration, credit	IAS 1.112 <sup>C</sup> Common practice				
IFRS	4	Interest income on cash and bank balances at central banks	X duration, credit	IAS 1.112 <sup>C</sup> Common practice				
IFRS	4	Interest income on cash and cash equivalents	X duration, credit	IAS 1.112 <sup>C</sup> Common practice				
IFRS	4	Interest income on debt instruments held	X duration, credit	IAS 1.112 <sup>C</sup> Common practice				
IFRS	4	Interest income on deposits	X duration, credit	IAS 1.112 <sup>C</sup> Common practice				
IFRS	4	Interest income on financial assets designated at fair value through profit or loss	X duration, credit	IAS 1.112 <sup>C</sup> Common practice				
IFRS	4	Interest income on financial assets held for trading	X duration, credit	IAS 1.112 <sup>C</sup> Common practice				
IFRS	4	Interest income on held-to-maturity investments	X duration, credit	IAS 1.112 <sup>C</sup> Common practice				
IFRS	4	Interest income on loans and advances to banks	X duration, credit	IAS 1.112 <sup>C</sup> Common practice				
IFRS	4	Interest income on loans and advances to customers	X duration, credit	IAS 1.112 <sup>C</sup> Common practice				
IFRS	4	Interest income on loans and receivables	X duration, credit	IAS 1.112 <sup>C</sup> Common practice				
IFRS	4	Interest income on other financial assets	X duration, credit	IAS 1.112 <sup>C</sup> Common practice				
IFRS	4	Interest income on reverse repurchase agreements and cash collateral on securities borrowed	X duration, credit	IAS 1.112 <sup>C</sup> Common practice				
IFRS	3	Dividend income	X duration, credit	IAS 1.112 <sup>C</sup> Common practice, Expiry date 2017-01-01 IAS 18.35 b (v) <sup>B</sup> Disclosure				
IFRS	3	Other revenue	X duration, credit	IAS 1.112 <sup>C</sup> Common practice, Expiry date 2017-01-01 IAS 18.35 b (v) <sup>B</sup> Disclosure				
IFRS	3	Total revenue	X duration, credit	IFRS 8.33 <sup>B</sup> Disclosure, IFRS 12.810 <sup>B</sup> Disclosure, IAS 1.102 <sup>B</sup> Disclosure, IFRS 8.32 <sup>B</sup> Disclosure, IFRS 8.23 <sup>B</sup> Disclosure, IFRS 8.28 <sup>B</sup> Disclosure, IAS 1.103 <sup>B</sup> Disclosure, Expiry date 2017-01-01 IAS 18.35 b <sup>B</sup> Disclosure, IAS 1.82 <sup>B</sup> Disclosure, IFRS 8.34 <sup>B</sup> Disclosure, IFRS 12.812 b (v) <sup>B</sup> Disclosure				
IFRS	2	Revenue arising from exchanges of goods or services [abstract]	X duration, credit	Expiry date 2017-01-01 IAS 18.35 <sup>C</sup> Disclosure				
IFRS	3	Revenue arising from exchanges of goods or services, sale of goods	X duration, credit	Expiry date 2017-01-01 IAS 18.35 <sup>C</sup> Disclosure				
IFRS	3	Revenue arising from exchanges of goods or services, rendering of services	X duration, credit	Expiry date 2017-01-01 IAS 18.35 <sup>C</sup> Disclosure				
IFRS	3	Revenue arising from exchanges of goods or services, construction contracts	X duration, credit	Expiry date 2017-01-01 IAS 18.35 <sup>C</sup> Disclosure				
IFRS	3	Income arising from exchanges of goods or services, royalties	X duration, credit	Expiry date 2017-01-01 IAS 18.35 <sup>C</sup> Disclosure				
IFRS	3	Income arising from exchanges of goods or services, interest	X duration, credit	Expiry date 2017-01-01 IAS 18.35 <sup>C</sup> Disclosure				
IFRS	3	Income arising from exchanges of goods or services, dividends	X duration, credit	Expiry date 2017-01-01 IAS 18.35 <sup>C</sup> Disclosure				
IFRS	3	Revenue arising from exchanges of goods or services, other revenue	X duration, credit	Expiry date 2017-01-01 IAS 18.35 <sup>C</sup> Disclosure				
IFRS	3	Total revenue arising from exchanges of goods or services	X duration, credit	Expiry date 2017-01-01 IAS 18.35 <sup>C</sup> Disclosure				
IFRS	2	Material income and expense [abstract]						
IFRS	3	Write-downs (reversals of write-downs) of inventories [abstract]						
IFRS	4	Inventory write-down	X duration	IAS 2.36 <sup>B</sup> Disclosure, IAS 1.98 <sup>B</sup> Disclosure				
IFRS	4	Reversal of inventory write-down	(X) duration	IAS 1.98 <sup>B</sup> Disclosure, IAS 2.36 <sup>B</sup> Disclosure				
IFRS	4	Net write-downs (reversals of write-downs) of inventories	X duration, debit	IAS 1.98 <sup>B</sup> Disclosure				
IFRS	3	Write-downs (reversals of write-downs) of property, plant and equipment [abstract]						
IFRS	4	Impairment loss recognised in profit or loss, property, plant and equipment	X duration	IAS 16.73 e (v) <sup>B</sup> Disclosure, IAS 1.98 <sup>B</sup> Disclosure				
IFRS	4	Reversal of impairment loss recognised in profit or loss, property, plant and equipment	(X) duration	IAS 16.73 e (vi) <sup>B</sup> Disclosure, IAS 1.98 <sup>B</sup> Disclosure				
IFRS	4	Net write-downs (reversals of write-downs) of property, plant and equipment	X duration	IAS 1.98 <sup>B</sup> Disclosure				
IFRS	3	Impairment loss (reversal of impairment loss) on trade receivables [abstract]						
IFRS	4	Impairment loss recognised in profit or loss, trade receivables	X duration, debit	IAS 1.112 <sup>C</sup> Common practice				
IFRS	4	Reversal of impairment loss recognised in profit or loss, trade receivables	(X) duration, credit	IAS 1.112 <sup>C</sup> Common practice				
IFRS	4	Net impairment loss (reversal of impairment loss) recognised in profit or loss, trade receivables	X duration, debit	IAS 1.112 <sup>C</sup> Common practice				
IFRS	3	Expense of restructuring activities	X duration, debit	IAS 1.98 <sup>B</sup> Disclosure				
IFRS	3	Reversal of provisions for cost of restructuring	X duration, credit	IAS 1.98 <sup>B</sup> Disclosure				
IFRS	3	Gains (losses) on disposals of non-current assets [abstract]						
IFRS	4	Gains on disposals of non-current assets	X duration, credit	IAS 1.112 <sup>C</sup> Common practice				
IFRS	4	Losses on disposals of non-current assets	(X) duration, debit	IAS 1.112 <sup>C</sup> Common practice				
IFRS	4	Net gains (losses) on disposals of non-current assets	X duration, credit	IAS 1.112 <sup>C</sup> Common practice				
IFRS	3	Gains (losses) on disposals of property, plant and equipment [abstract]						
IFRS	4	Gains on disposals of property, plant and equipment	X duration, credit	IAS 1.98 <sup>B</sup> Disclosure				
IFRS	4	Losses on disposals of property, plant and equipment	(X) duration, debit	IAS 1.98 <sup>B</sup> Disclosure				
IFRS	4	Net gains (losses) on disposals of property, plant and equipment	X duration, credit	IAS 1.98 <sup>B</sup> Disclosure				
IFRS	3	Gains (losses) on disposals of investment properties [abstract]						
IFRS	4	Gains on disposals of investment properties	X duration, credit	IAS 1.112 <sup>C</sup> Common practice				
IFRS	4	Losses on disposals of investment properties	(X) duration, debit	IAS 1.112 <sup>C</sup> Common practice				
IFRS	4	Net gains (losses) on disposals of investment properties	X duration, credit	IAS 1.112 <sup>C</sup> Common practice				
IFRS	3	Gains (losses) on disposals of investments [abstract]						
IFRS	4	Gains on disposals of investments	X duration, credit	IAS 1.98 <sup>B</sup> Disclosure				
IFRS	4	Losses on disposals of investments	(X) duration, debit	IAS 1.98 <sup>B</sup> Disclosure				
IFRS	4	Net gains (losses) on disposals of investments	X duration, credit	IAS 1.98 <sup>B</sup> Disclosure				
IFRS	3	Gain (loss) on disposals of other non-current assets	X duration, credit	IAS 1.98 <sup>B</sup> Disclosure				
IFRS	3	Gain (loss) arising from difference between carrying amount of financial liability extinguished and consideration paid	X duration, credit	IFRIC 19.11 <sup>B</sup> Disclosure				
IFRS	3	Expense (income) on discontinued operations	X duration, debit	IAS 1.98 <sup>B</sup> Disclosure				
IFRS	3	Gains (losses) on litigation settlements [abstract]						
IFRS	4	Gains on litigation settlements	X duration, credit	IAS 1.98 <sup>B</sup> Disclosure				
IFRS	4	Losses on litigation settlements	(X) duration, debit	IAS 1.98 <sup>B</sup> Disclosure				
IFRS	4	Net gains (losses) on litigation settlements	X duration, credit	IAS 1.98 <sup>B</sup> Disclosure				
IFRS	3	Other reversals of provisions	X duration, credit	IAS 1.98 <sup>B</sup> Disclosure				
IFRS	3	Income from continuing operations attributable to owners of parent	X duration, credit	IFRS 5.33 <sup>B</sup> Disclosure				
IFRS	3	Income from discontinued operations attributable to owners of parent	X duration, credit	IFRS 5.33 <sup>B</sup> Disclosure				
IFRS	3	Profit (loss) from continuing operations attributable to non-controlling interests	X duration, credit	IFRS 5 - Example 11 <sup>B</sup> Sample				
IFRS	3	Profit (loss) from discontinued operations attributable to non-controlling interests	X duration, credit	IFRS 5 - Example 11 <sup>B</sup> Sample				
IFRS	3	Dividends classified as expense	X duration, debit	IAS 32 <sup>B</sup> Disclosure				
IFRS	3	Royalty expense	X duration, debit	IAS 1.98 <sup>B</sup> Disclosure				
IFRS	3	Research and development expense	X duration, debit	IAS 38.126 <sup>B</sup> Disclosure				
IFRS	3	Investment income	X duration, credit	IAS 26.35 b (iii) <sup>B</sup> Disclosure, IAS 1.85 <sup>C</sup> Common practice				
IFRS	3	Finance income (cost)	X duration, credit	IAS 1.85 <sup>C</sup> Common practice				
IFRS	4	Other finance income (cost)	X duration, credit	IAS 1.85 <sup>C</sup> Common practice				
IFRS	3	Other finance income	X duration, credit	IAS 1.112 <sup>C</sup> Common practice				
IFRS	3	Other finance cost	X duration, debit	IAS 1.112 <sup>C</sup> Common practice				
IFRS	3	Interest expense	X duration, debit	IFRS 8.23 <sup>B</sup> Disclosure, IFRS 12.813 <sup>B</sup> Disclosure				
IFRS	4	Interest expense on bank loans and overdrafts	X duration, debit	IAS 1.112 <sup>C</sup> Common practice				
IFRS	4	Interest expense on bonds	X duration, debit	IAS 1.112 <sup>C</sup> Common practice				
IFRS	4	Interest expense on borrowings	X duration, debit	IAS 1.112 <sup>C</sup> Common practice				
IFRS	4	Interest expense on debt instruments issued	X duration, debit	IAS 1.112 <sup>C</sup> Common practice				
IFRS	4	Interest expense on deposits from banks	X duration, debit	IAS 1.112 <sup>C</sup> Common practice				
IFRS	4	Interest expense on deposits from customers	X duration, debit	IAS 1.112 <sup>C</sup> Common practice				
IFRS	4	Interest expense on liabilities due to central banks	X duration, debit	IAS 1.112 <sup>C</sup> Common practice				
IFRS	4	Interest expense on finance leases	X duration, debit	IAS 1.112 <sup>C</sup> Common practice				
IFRS	4	Interest expense on financial liabilities designated at fair value through profit or loss	X duration, debit	IAS 1.112 <sup>C</sup> Common practice				
IFRS	4	Interest expense on financial liabilities held for trading	X duration, debit	IAS 1.112 <sup>C</sup> Common practice				
IFRS	4	Interest expense on other financial liabilities	X duration, debit	IAS 1.112 <sup>C</sup> Common practice				
IFRS	4	Interest expense on repurchase agreements and cash collateral on securities lent	X duration, debit	IAS 1.112 <sup>C</sup> Common practice				

IFRS /AU	Level	Label	Type	IFRS reference	AU additional reference	AU Reference	Not used in IFRS AU Taxonomy	Not used in entry point two
IFRS	3	Expense due to unwinding of discount on provisions	X duration, debit	IAS 1.112 Common practice				
IFRS	3	Repairs and maintenance expense	X duration, debit	IAS 1.85 Common practice				
IFRS	3	Fuel and energy expense [abstract]	X duration, debit	IAS 1.112 Common practice				
IFRS	4	Fuel expense	X duration, debit	IAS 1.112 Common practice				
IFRS	4	Energy expense	X duration, debit	IAS 1.112 Common practice				
IFRS	4	Total fuel and energy expense	X duration, debit	IAS 1.112 Common practice				
IFRS	3	Other operating income (expense)	X duration, credit	IAS 1.85 Common practice				
IFRS	3	Miscellaneous other operating income	X duration, credit	IAS 1.112 Common practice				
IFRS	3	Miscellaneous other operating expense	X duration, debit	IAS 1.112 Common practice				
IFRS	3	Selling, general and administrative expense	X duration, debit	IAS 1.85 Common practice				
IFRS	3	Distribution and administrative expense	X duration, debit	IAS 1.85 Common practice				
IFRS	3	Directors' remuneration expense	X duration, debit	IAS 1.112 Common practice				
IFRS	3	Revenue and other operating income	X duration, credit	IAS 1.85 Common practice				
IFRS	3	Rental income	X duration, credit	IAS 1.112 Common practice				
IFRS	3	Rental expense	X duration, debit	IAS 1.85 Common practice				
IFRS	3	Property service charge income (expense) [abstract]	X duration, credit	IAS 1.112 Common practice				
IFRS	4	Property service charge income	X duration, credit	IAS 1.112 Common practice				
IFRS	4	Property service charge expense	(X) duration, debit	IAS 1.112 Common practice				
IFRS	4	Net property service charge income (expense)	X duration, credit	IAS 1.112 Common practice				
IFRS	3	Property development and project management income	X duration, credit	IAS 1.85 Common practice				
IFRS	3	Property development and project management expense	X duration, debit	IAS 1.85 Common practice				
IFRS	3	Property management expense	X duration, debit	IAS 1.112 Common practice				
IFRS	3	Income from reimbursements under insurance policies	X duration, credit	IAS 1.112 Common practice				
IFRS	3	Income from fines and penalties	X duration, credit	IAS 1.112 Common practice				
IFRS	3	Operating expense	X duration, debit	IAS 1.85 Common practice				
IFRS	3	Operating expense excluding cost of sales	X duration, debit	IAS 1.85 Common practice				
IFRS	3	Sales and marketing expense	X duration, debit	IAS 1.85 Common practice				
IFRS	3	Gains (losses) on change in fair value of derivatives [abstract]	X duration, credit	IAS 1.85 Common practice				
IFRS	4	Gains on change in fair value of derivatives	X duration, credit	IAS 1.85 Common practice				
IFRS	4	Losses on change in fair value of derivatives	(X) duration, debit	IAS 1.85 Common practice				
IFRS	4	Net gains (losses) on change in fair value of derivatives	X duration, credit	IAS 1.85 Common practice				
IFRS	3	Fee and commission income (expense) [abstract]	X duration, credit	IAS 1.85 Common practice				
IFRS	4	Fee and commission income [abstract]	X duration, credit	IAS 1.112 Common practice				
IFRS	5	Brokerage fee income	X duration, credit	IAS 1.112 Common practice				
IFRS	5	Portfolio and other management fee income	X duration, credit	IAS 1.112 Common practice				
IFRS	5	Credit-related fee and commission income	X duration, credit	IAS 1.112 Common practice				
IFRS	5	Other fee and commission income	X duration, credit	IAS 1.112 Common practice				
IFRS	5	Total fee and commission income	X duration, credit	IAS 1.85 Common practice				
IFRS	4	Fee and commission expense [abstract]	X duration, debit	IAS 1.85 Common practice				
IFRS	5	Brokerage fee expense	(X) duration, debit	IAS 1.112 Common practice				
IFRS	5	Other fee and commission expense	(X) duration, debit	IAS 1.112 Common practice				
IFRS	5	Total fee and commission expense	(X) duration, debit	IAS 1.85 Common practice				
IFRS	4	Net fee and commission income (expense)	X duration, credit	IAS 1.85 Common practice				
IFRS	3	Trading income (expense) [abstract]	X duration, credit	IAS 1.112 Common practice				
IFRS	4	Trading income (expense) on debt instruments	X duration, credit	IAS 1.112 Common practice				
IFRS	4	Trading income (expense) on equity instruments	X duration, credit	IAS 1.112 Common practice				
IFRS	4	Trading income (expense) on derivative financial instruments	X duration, credit	IAS 1.112 Common practice				
IFRS	5	Trading income (expense) on foreign exchange contracts	X duration, credit	IAS 1.112 Common practice				
IFRS	4	Other trading income (expense)	X duration, credit	IAS 1.112 Common practice				
IFRS	4	Total trading income (expense)	X duration, credit	IAS 1.85 Common practice				
IFRS	3	Net earned premium	X duration, credit	IAS 1.85 Common practice				
IFRS	3	Claims and benefits paid, net of reinsurance recoveries	X duration, debit	IAS 1.85 Common practice				
IFRS	3	Increase (decrease) in provision for unearned premium	X duration, debit	IAS 1.85 Common practice				
IFRS	3	Premiums written, net of reinsurance	X duration, credit	IAS 1.85 Common practice				
IFRS	3	Increase (decrease) in insurance liabilities, net of reinsurance	X duration, debit	IAS 1.85 Common practice				
IFRS	3	Acquisition and administration expense related to insurance contracts	X duration, debit	IAS 1.85 Common practice				
IFRS	2	Expenses by nature [abstract]						
IFRS	3	Raw materials and consumables used	X duration, debit	IAS 1.99 Disclosure, IAS 1.102 Example				
IFRS	3	Services expense	X duration, debit	IAS 1.85 Common practice				
IFRS	4	Insurance expense	X duration, debit	IAS 1.112 Common practice				
IFRS	4	Professional fees expense	X duration, debit	IAS 1.112 Common practice				
IFRS	4	Transportation expense	X duration, debit	IAS 1.112 Common practice				
IFRS	4	Bank and similar charges	X duration, debit	IAS 1.112 Common practice				
IFRS	3	Classes of employee benefits expense [abstract]						
IFRS	4	Short-term employee benefits expense [abstract]						
IFRS	5	Wages and salaries	X duration, debit	IAS 19.0 Common practice				
IFRS	5	Social security contributions	X duration, debit	IAS 19.0 Common practice				
IFRS	5	Other short-term employee benefits	X duration, debit	IAS 19.0 Common practice				
IFRS	5	Total short-term employee benefits expense	X duration, debit	IAS 1.112 Common practice				
IFRS	4	Post-employment benefit expense, defined contribution plans	X duration, debit	IAS 19.53 Disclosure				
IFRS	4	Post-employment benefit expense, defined benefit plans	X duration, debit	IAS 19.5 Common practice				
IFRS	4	Termination benefits expense	X duration, debit	IAS 19.171 Common practice				
IFRS	4	Other long-term employee benefits	X duration, debit	IAS 19.158 Common practice				
IFRS	4	Other employee expense	X duration, debit	IAS 19.5 Common practice				
IFRS	4	Total employee benefits expense	X duration, debit	IAS 1.102 Example, IAS 1.104 Disclosure, IAS 1.99 Disclosure				
IFRS	3	Depreciation, amortisation and impairment loss (reversal of impairment loss) recognised in profit or loss [abstract]						
IFRS	4	Depreciation and amortisation expense [abstract]						
IFRS	5	Depreciation expense	X duration, debit	IAS 1.112 Common practice				
IFRS	5	Amortisation expense	X duration, debit	IAS 1.99 Disclosure, IAS 1.102 Example, IFRS 8.28 Disclosure, IFRS 8.23 Disclosure, IAS 1.104 Disclosure				
IFRS	5	Total depreciation and amortisation expense	X duration, debit	IAS 1.112 Common practice				
IFRS	4	Impairment loss (reversal of impairment loss) recognised in profit or loss	X duration, debit	IAS 1.99 Disclosure				
IFRS	4	Total depreciation, amortisation and impairment loss (reversal of impairment loss) recognised in profit or loss	X duration, debit	IAS 1.112 Common practice				
IFRS	3	Tax expense other than income tax expense	X duration, debit	IAS 1.85 Common practice				
IFRS	4	Property tax expense	X duration, debit	IAS 1.85 Common practice				
IFRS	3	Other expenses	X duration, debit	IAS 1.102 Example, IAS 1.99 Disclosure				
IFRS	3	Total expenses, by nature	X duration, debit	IAS 1.99 Disclosure				
IFRS	2	Earnings per share [abstract]						
IFRS	3	Basic and diluted earnings per share [abstract]						
IFRS	4	Basic and diluted earnings (loss) per share from continuing operations	X,XX	IAS 1.85 Common practice				
IFRS	4	Basic and diluted earnings (loss) per share from discontinued operations	X,XX	IAS 1.85 Common practice				
IFRS	4	Total basic and diluted earnings (loss) per share	X,XX	IAS 1.85 Common practice				
IFRS	2	Miscellaneous other comprehensive income [abstract]						
IFRS	3	Increase (decrease) in accumulated deferred tax recognised in other comprehensive income due to change in tax rate	X duration, debit	IAS 1.85 Common practice				
IFRS	3	Other comprehensive income, attributable to owners of parent	X duration, credit	IAS 1.85 Common practice				
IFRS	3	Other individually immaterial components of other comprehensive income, net of tax	X duration, credit	IAS 1.85 Common practice				
IFRS	3	Other individually immaterial components of other comprehensive income, before tax	X duration, credit	IAS 1.85 Common practice				
IFRS	3	Income tax relating to other individually immaterial components of other comprehensive income	X duration, debit	IAS 1.85 Common practice				
IFRS	2	Share of other comprehensive income of associates and joint ventures accounted for using equity method, net of tax [abstract]						
IFRS	3	Share of other comprehensive income of associates and joint ventures accounted for using equity method that will not be reclassified to profit or loss, net of tax	X duration, credit	IAS 1.82A Disclosure				
IFRS	3	Share of other comprehensive income of associates and joint ventures accounted for using equity method that will be reclassified to profit or loss, net of tax	X duration, credit	IAS 1.82A Disclosure				
IFRS	3	Total share of other comprehensive income of associates and joint ventures accounted for using equity method, net of tax	X duration, credit	IAS 1.91 B Disclosure, IFRS 12.816 C Disclosure				
IFRS	2	Share of other comprehensive income of associates and joint ventures accounted for using equity method, before tax [abstract]						
IFRS	3	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 Disclosure				
IFRS	3	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 duration, credit	IAS 1.82A Disclosure				
IFRS	3	Total share of other comprehensive income of associates and joint ventures accounted for using equity method, before tax	X duration, credit	IAS 1.91 B Disclosure				
IFRS	2	Income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method [abstract]						
IFRS	3	Income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method that will not be reclassified to profit or loss	X duration, debit	IAS 1.91A Disclosure				
IFRS	3	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 1.91A Disclosure				
IFRS	3	Aggregated income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method	X duration, debit	IAS 1.90 Disclosure				
IFRS	2	Income tax relating to components of other comprehensive income [abstract]						
IFRS	3	Income tax relating to components of other comprehensive income that will not be reclassified to profit or loss	X duration, debit	IAS 1.91A Disclosure				
IFRS	3	Income tax relating to components of other comprehensive income that will be reclassified to profit or loss	X duration, debit	IAS 1.91A Disclosure				
IFRS	3	Aggregated income tax relating to components of other comprehensive income	X duration, debit	IAS 12.81 a B Disclosure, IAS 1.90 Disclosure				
IFRS	1	[800300] Notes - Statement of cash flows, additional disclosures						
IFRS	2	Statement of cash flows [abstract]						
IFRS	2	Cash flows from (used in) operating activities [abstract]						
IFRS	3	Classes of cash payments from operating activities [abstract]						
IFRS	4	Payments to suppliers for goods and services and to and on behalf of employees	X duration, credit	IAS 7.14 Common practice				
IFRS	4	Payments for exploration and evaluation expenses	X duration, credit	IAS 7.14 Common practice				
IFRS	3	Adjustments for interest expense	X duration, debit	IAS 7.20 Common practice				
IFRS	3	Adjustments for interest income	X duration, credit	IAS 7.20 Common practice				

IFRS / AU	Level	Label	Type	IFRS reference	AU additional reference	AU Reference	Not used in IFRS AU Taxonomy	Not used in entry point two
IFRS	3	Adjustments for dividend income	X duration, credit	IAS 7.20 <sup>d</sup> Common practice				
IFRS	3	Adjustments for finance income	X duration, credit	IAS 7.20 <sup>d</sup> Common practice				
IFRS	3	Adjustments for finance income (cost)	X duration, credit	IAS 7.20 <sup>d</sup> Common practice				
IFRS	3	Adjustments for deferred tax expense	X duration, debit	IAS 7.20 <sup>d</sup> Common practice				
IFRS	3	Adjustments to reconcile profit (loss) other than changes in working capital	X duration, debit	IAS 7.20 <sup>d</sup> Common practice				
		Cash flows from (used in) operations before changes in working capital	X duration	IAS 7 - A Statement of cash flows for an entity other than a financial institution <sup>e</sup> Example - IAS 7.20 <sup>d</sup> Common practice				
IFRS	3	Increase (decrease) in working capital	X duration, credit	IAS 7.20 <sup>d</sup> Common practice				
IFRS	3	Adjustments for decrease (increase) in trade and other receivables	X duration, debit	IAS 7.20 <sup>d</sup> Common practice				
IFRS	3	Adjustments for increase (decrease) in trade and other payables	X duration, debit	IAS 7.20 <sup>d</sup> Common practice				
IFRS	3	Adjustments for decrease (increase) in other assets	X duration, debit	IAS 7.20 <sup>d</sup> Common practice				
IFRS	3	Adjustments for increase (decrease) in other liabilities	X duration, debit	IAS 7.20 <sup>d</sup> Common practice				
IFRS	3	Adjustments for decrease (increase) in other current assets	X duration, debit	IAS 7.20 <sup>d</sup> Common practice				
IFRS	3	Adjustments for increase (decrease) in other current liabilities	X duration, debit	IAS 7.20 <sup>d</sup> Common practice				
IFRS	3	Adjustments for increase (decrease) in employee benefit liabilities	X duration, debit	IAS 7.20 <sup>d</sup> Common practice				
IFRS	3	Adjustments for decrease (increase) in loans and advances to customers	X duration, debit	IAS 7.20 <sup>d</sup> Common practice				
IFRS	3	Adjustments for decrease (increase) in loans and advances to banks	X duration, debit	IAS 7.20 <sup>d</sup> Common practice				
IFRS	3	Adjustments for increase (decrease) in deposits from customers	X duration, debit	IAS 7.20 <sup>d</sup> Common practice				
IFRS	3	Adjustments for increase (decrease) in deposits from banks	X duration, debit	IAS 7.20 <sup>d</sup> Common practice				
IFRS	3	Adjustments for increase (decrease) in insurance, reinsurance and investment contract liabilities	X duration, debit	IAS 7.20 <sup>d</sup> Common practice				
IFRS	3	Adjustments for increase in other provisions arising from passage of time	X duration, debit	IAS 7.20 <sup>d</sup> Common practice				
IFRS	3	Adjustments for depreciation and amortisation expense and impairment loss (reversal of impairment loss) recognised in profit or loss	X duration, debit	IAS 7.20 <sup>d</sup> Common practice				
IFRS	3	Adjustments for amortisation expense	X duration, debit	IAS 7.20 <sup>d</sup> Common practice				
IFRS	3	Adjustments for depreciation expense	X duration, debit	IAS 7.20 <sup>d</sup> Common practice				
IFRS	3	Adjustments for impairment loss recognised in profit or loss, goodwill	X duration, debit	IAS 7.20 <sup>d</sup> Common practice				
IFRS	3	Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss, trade and other receivables	X duration, debit	IAS 7.20 <sup>d</sup> Common practice				
IFRS	3	Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss, inventories	X duration, debit	IAS 7.20 <sup>d</sup> Common practice				
IFRS	3	Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss, exploration and evaluation assets	X duration, debit	IAS 7.20 <sup>d</sup> Common practice				
IFRS	3	Adjustments for gains (losses) on fair value adjustment, investment property	X duration, credit	IAS 7.20 <sup>d</sup> Common practice				
IFRS	3	Adjustments for gains (losses) on change in fair value of derivatives	X duration, credit	IAS 7.20 <sup>d</sup> Common practice				
IFRS	3	Adjustments for gain (loss) on disposals, property, plant and equipment	X duration, credit	IAS 7.20 <sup>d</sup> Common practice				
IFRS	3	Adjustments for gain (loss) on disposal of investments in subsidiaries, joint ventures and associates	X duration, credit	IAS 7.20 <sup>d</sup> Common practice				
IFRS	3	Adjustments for undistributed profits of investments accounted for using equity method	X duration, credit	IAS 7.20 <sup>d</sup> Common practice				
IFRS	3	Adjustments for increase (decrease) in deferred income	X duration, debit	IAS 7.20 <sup>d</sup> Common practice				
IFRS	3	Income taxes paid, classified as operating activities	X duration, credit	IAS 7.35 <sup>d</sup> Common practice				
IFRS	3	Income taxes refund, classified as operating activities	X duration, debit	IAS 7.35 <sup>d</sup> Common practice				
IFRS	3	Finance costs paid, classified as operating activities	X duration, credit	IAS 7.33 <sup>d</sup> Common practice				
IFRS	3	Finance income received, classified as operating activities	X duration, debit	IAS 7.33 <sup>d</sup> Common practice				
IFRS	2	Cash flows from (used in) investing activities [abstract]	X duration, debit	IAS 7.16 <sup>d</sup> Common practice				
IFRS	3	Cash flows from (used in) decrease (increase) in restricted cash and cash equivalents	X duration, debit	IAS 7.16 <sup>d</sup> Common practice				
IFRS	3	Dividends received from investments accounted for using equity method, classified as investing activities	X duration, debit	IAS 7.16 <sup>d</sup> Common practice				
IFRS	3	Dividends received from associates, classified as investing activities	X duration, debit	IAS 7.16 <sup>d</sup> Common practice				
IFRS	3	Dividends received from joint ventures, classified as investing activities	X duration, debit	IAS 7.16 <sup>d</sup> Common practice				
IFRS	3	Purchase of interests in associates	X duration, credit	IAS 7.16 <sup>d</sup> Common practice				
IFRS	3	Proceeds from sales of interests in associates	X duration, debit	IAS 7.16 <sup>d</sup> Common practice				
IFRS	3	Purchase of interests in investments accounted for using equity method	X duration, credit	IAS 7.16 <sup>d</sup> Common practice				
IFRS	3	Proceeds from sales of investments accounted for using equity method	X duration, debit	IAS 7.16 <sup>d</sup> Common practice				
IFRS	3	Cash advances and loans made to related parties	X duration, credit	IAS 7.16 <sup>d</sup> Common practice				
IFRS	3	Cash receipts from repayment of advances and loans made to related parties	X duration, debit	IAS 7.16 <sup>d</sup> Common practice				
IFRS	3	Purchase of investment property	X duration, credit	IAS 7.16 <sup>d</sup> Common practice				
IFRS	3	Proceeds from sales of investment property	X duration, debit	IAS 7.16 <sup>d</sup> Common practice				
IFRS	3	Purchase of biological assets	X duration, credit	IAS 7.16 <sup>d</sup> Common practice				
IFRS	3	Proceeds from sales of biological assets	X duration, debit	IAS 7.16 <sup>d</sup> Common practice				
IFRS	3	Purchase of exploration and evaluation assets	X duration, credit	IAS 7.16 <sup>d</sup> Common practice				
IFRS	3	Proceeds from disposal of exploration and evaluation assets	X duration, debit	IAS 7.16 <sup>d</sup> Common practice				
IFRS	3	Purchase of mining assets	X duration, credit	IAS 7.16 <sup>d</sup> Common practice				
IFRS	3	Proceeds from disposal of mining assets	X duration, debit	IAS 7.16 <sup>d</sup> Common practice				
IFRS	3	Purchase of oil and gas assets	X duration, credit	IAS 7.16 <sup>d</sup> Common practice				
IFRS	3	Proceeds from disposal of oil and gas assets	X duration, debit	IAS 7.16 <sup>d</sup> Common practice				
IFRS	3	Proceeds from disposal of non-current assets or disposal groups classified as held for sale and discontinued operations	X duration, debit	IAS 7.16 <sup>d</sup> Common practice				
IFRS	3	Purchase of property, plant and equipment, intangible assets other than goodwill, investment property and other non-current assets	X duration, credit	IAS 7.16 <sup>d</sup> Common practice				
IFRS	3	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 <sup>d</sup> Common practice				
IFRS	3	Payments for development project expenditure	X duration, credit	IAS 7.16 <sup>d</sup> Common practice				
IFRS	3	Cash flows used in exploration and development activities	X duration, credit	IAS 7.16 <sup>d</sup> Common practice				
IFRS	3	Purchase of investments other than investments accounted for using equity method	X duration, credit	IAS 7.16 <sup>d</sup> Common practice				
IFRS	3	Proceeds from sales of investments other than investments accounted for using equity method	X duration, debit	IAS 7.16 <sup>d</sup> Common practice				
IFRS	3	Purchase of financial instruments, classified as investing activities	X duration, credit	IAS 7.16 <sup>d</sup> Common practice				
IFRS	3	Proceeds from sales or maturity of financial instruments, classified as investing activities	X duration, debit	IAS 7.16 <sup>d</sup> Common practice				
IFRS	3	Purchase of available-for-sale financial assets	X duration, credit	IAS 7.16 <sup>d</sup> Common practice				
IFRS	3	Proceeds from disposal or maturity of available-for-sale financial assets	X duration, debit	IAS 7.16 <sup>d</sup> Common practice				
IFRS	3	Cash flows from (used in) decrease (increase) in short-term deposits and investments	X duration, debit	IAS 7.16 <sup>d</sup> Common practice				
IFRS	3	Inflows of cash from investing activities	X duration, debit	IAS 7.16 <sup>d</sup> Common practice				
IFRS	3	Outflows of cash from investing activities	X duration, credit	IAS 7.16 <sup>d</sup> Common practice				
IFRS	2	Cash flows from (used in) financing activities [abstract]	X duration, debit	IAS 7.17 <sup>d</sup> Common practice				
IFRS	3	Dividends paid to equity holders of parent, classified as financing activities	X duration, credit	IAS 7.17 <sup>d</sup> Common practice				
IFRS	3	Dividends paid to non-controlling interests, classified as financing activities	X duration, credit	IAS 7.17 <sup>d</sup> Common practice				
IFRS	3	Proceeds from sale or issue of treasury shares	X duration, debit	IAS 7.17 <sup>d</sup> Common practice				
IFRS	3	Proceeds from exercise of options	X duration, debit	IAS 7.17 <sup>d</sup> Common practice				
IFRS	3	Proceeds from issue of ordinary shares	X duration, debit	IAS 7.17 <sup>d</sup> Common practice				
IFRS	3	Proceeds from issue of preference shares	X duration, debit	IAS 7.17 <sup>d</sup> Common practice				
IFRS	3	Proceeds from non-current borrowings	X duration, debit	IAS 7.17 <sup>d</sup> Common practice				
IFRS	3	Repayments of non-current borrowings	X duration, credit	IAS 7.17 <sup>d</sup> Common practice				
IFRS	3	Proceeds from current borrowings	X duration, debit	IAS 7.17 <sup>d</sup> Common practice				
IFRS	3	Repayments of current borrowings	X duration, credit	IAS 7.17 <sup>d</sup> Common practice				
IFRS	3	Cash flows from (used in) increase (decrease) in current borrowings	X duration, debit	IAS 7.17 <sup>d</sup> Common practice				
IFRS	3	Proceeds from issue of bonds, notes and debentures	X duration, debit	IAS 7.17 <sup>d</sup> Common practice				
IFRS	3	Repayments of bonds, notes and debentures	X duration, credit	IAS 7.17 <sup>d</sup> Common practice				
IFRS	3	Payments for share issue costs	X duration, credit	IAS 7.17 <sup>d</sup> Common practice				
IFRS	3	Payments for debt issue costs	X duration, credit	IAS 7.17 <sup>d</sup> Common practice				
IFRS	3	Proceeds from contributions of non-controlling interests	X duration, debit	IAS 7.17 <sup>d</sup> Common practice				
IFRS	3	Proceeds from issue of subordinated liabilities	X duration, debit	IAS 7.17 <sup>d</sup> Common practice				
IFRS	3	Repayments of subordinated liabilities	X duration, credit	IAS 7.17 <sup>d</sup> Common practice				
		<b>[800400] Notes - Statement of changes in equity, additional disclosures</b>						
IFRS	1	Statement of changes in equity [abstract]						
IFRS	2	Statement of changes in equity [line items]	line items					
IFRS	3	Dividends recognised as distributions to owners of parent, relating to prior years	X duration, debit	IAS 1.106 <sup>d</sup> Common practice				
IFRS	3	Dividends recognised as distributions to owners of parent, relating to current year	X duration, debit	IAS 1.106 <sup>d</sup> Common practice				
IFRS	3	Dividends recognised as distributions to owners of parent	X duration, debit	IAS 1.106 <sup>d</sup> Common practice				
IFRS	3	Dividends recognised as distributions to non-controlling interests	X duration, debit	IAS 1.106 <sup>d</sup> Common practice				
IFRS	3	Increase (decrease) through change in equity of subsidiaries, equity	X duration, credit	IAS 1.106 <sup>d</sup> Common practice				
IFRS	3	Increase (decrease) through acquisition of subsidiary, equity	X duration, credit	IAS 1.106 <sup>d</sup> Common practice				
IFRS	3	Increase (decrease) through disposal of subsidiary, equity	X duration, credit	IAS 1.106 <sup>d</sup> Common practice				
IFRS	3	Increase (decrease) through transfer between revaluation surplus and retained earnings, equity	X duration, credit	IAS 1.106 <sup>d</sup> Common practice				
IFRS	3	Increase (decrease) through transfer to statutory reserve, equity	X duration, credit	IAS 1.106 <sup>d</sup> Common practice				
IFRS	3	Increase (decrease) through appropriation of retained earnings, equity	X duration, credit	IAS 1.106 <sup>d</sup> Common practice				
IFRS	3	Increase (decrease) through exercise of options, equity	X duration, credit	IAS 1.106 <sup>d</sup> Common practice				
IFRS	3	Increase (decrease) through exercise of warrants, equity	X duration, credit	IAS 1.106 <sup>d</sup> Common practice				
IFRS	3	Increase (decrease) through conversion of convertible instruments, equity	X duration, credit	IAS 1.106 <sup>d</sup> Common practice				
IFRS	3	Issue of convertible instruments	X duration, credit	IAS 1.106 <sup>d</sup> Common practice				
IFRS	3	Decrease (increase) through tax on share-based payment transactions, equity	X duration, debit	IAS 1.106 <sup>d</sup> Common practice				
IFRS	3	Increase (decrease) through transactions with owners, equity	X duration, credit	IAS 1.106 <sup>d</sup> Common practice				
IFRS	3	Purchase of treasury shares	X duration, debit	IAS 1.106 <sup>d</sup> Common practice				
IFRS	3	Sale or issue of treasury shares	X duration, credit	IAS 1.106 <sup>d</sup> Common practice				
IFRS	3	Cancellation of treasury shares	X duration, credit	IAS 1.106 <sup>d</sup> Common practice				
IFRS	3	Reduction of issued capital	X duration, debit	IAS 1.106 <sup>d</sup> Common practice				
IFRS	3	Share issue related cost	X duration, debit	IAS 1.106 <sup>d</sup> Common practice				
IFRS	2	Miscellaneous components of equity [abstract]						
IFRS	3	Statutory reserve [member]	member	IAS 1.108 <sup>d</sup> Common practice				
IFRS	3	Capital redemption reserve [member]	member	IAS 1.108 <sup>d</sup> Common practice				
IFRS	3	Merger reserve [member]	member	IAS 1.108 <sup>d</sup> Common practice				
IFRS	3	Reserve of equity component of convertible instruments [member]	member	IAS 1.108 <sup>d</sup> Common practice				
IFRS	3	Accumulated other comprehensive income [member]	member	IAS 1.108 <sup>d</sup> Common practice				
IFRS	3	Capital reserve [member]	member	IAS 1.108 <sup>d</sup> Common practice				
IFRS	3	Additional paid-in capital [member]	member	IAS 1.108 <sup>d</sup> Common practice				
IFRS	3	Miscellaneous other reserves [member]	member	IAS 1.108 <sup>d</sup> Common practice				
		<b>[800500] Notes - List of notes</b>						
IFRS	1	Disclosure of notes and other explanatory information [text block]	text block	IAS 1.10 <sup>e</sup> Disclosure				
IFRS	2	Disclosure of accounting judgements and estimates [text block]	text block	IAS 1.10 <sup>e</sup> Common practice				
IFRS	2	Disclosure of accrued expenses and other liabilities [text block]	text block	IAS 1.10 <sup>e</sup> Common practice				

IFRS / AU	Level	Label	Type	IFRS reference	AU additional reference	AU Reference	Not used in IFRS AU Taxonomy	Not used in entry point two
IFRS	2	Disclosure of allowance for credit losses [text block]	text block	IAS 1.10 <sup>Equ</sup> Common practice				
IFRS	2	Disclosure of associates [text block]	text block	IAS 27.16 <sup>Disc</sup> Disclosure; IAS 27.17 <sup>Disc</sup> Disclosure*				
IFRS	2	Disclosure of auditors' remuneration [text block]	text block	IFRS 12.84 <sup>Disc</sup> Disclosure				
IFRS	2	Disclosure of authorisation of financial statements [text block]	text block	IAS 1.10 <sup>Equ</sup> Common practice				
IFRS	2	Disclosure of available-for-sale financial assets [text block]	text block	IAS 1.10 <sup>Equ</sup> Common practice				
IFRS	2	Disclosure of basis of consolidation [text block]	text block	IAS 1.10 <sup>Equ</sup> Common practice				
IFRS	2	Disclosure of basis of preparation of financial statements [text block]	text block	IAS 1.10 <sup>Equ</sup> Common practice				
IFRS	2	Disclosure of biological assets, agriculture produce at point of harvest and government grants related to biological assets [text block]	text block	IAS 41 - <sup>Disc</sup> Disclosure <sup>Disclosure</sup>				
IFRS	2	Disclosure of borrowings [text block]	text block	IAS 1.10 <sup>Equ</sup> Common practice				
IFRS	2	Disclosure of business combinations [text block]	text block	IFRS 3 - <sup>Disc</sup> Disclosure <sup>Disclosure</sup>				
IFRS	2	Disclosure of cash and bank balances at central banks [text block]	text block	IAS 1.10 <sup>Equ</sup> Common practice				
IFRS	2	Disclosure of cash and cash equivalents [text block]	text block	IAS 1.10 <sup>Equ</sup> Common practice				
IFRS	2	Disclosure of cash flow statement [text block]	text block	IAS 7 - <sup>Pres</sup> Presentation of a statement of cash flows <sup>Disclosure</sup>				
IFRS	2	Disclosure of changes in accounting policies [text block]	text block	IAS 1.10 <sup>Equ</sup> Common practice				
IFRS	2	Disclosure of changes in accounting policies, accounting estimates and errors [text block]	text block	IAS 8 - <sup>Acc</sup> Accounting policies <sup>Disclosure</sup>				
IFRS	2	Disclosure of collateral [text block]	text block	IAS 1.10 <sup>Equ</sup> Common practice				
IFRS	2	Disclosure of claims and benefits paid [text block]	text block	IAS 1.10 <sup>Equ</sup> Common practice				
IFRS	2	Disclosure of commitments [text block]	text block	IAS 1.10 <sup>Equ</sup> Common practice				
IFRS	2	Disclosure of commitments and contingent liabilities [text block]	text block	IAS 1.10 <sup>Equ</sup> Common practice				
IFRS	2	Disclosure of contingent liabilities [text block]	text block	IAS 37.86 <sup>Disc</sup> Disclosure				
IFRS	2	Disclosure of cost of sales [text block]	text block	IAS 1.10 <sup>Equ</sup> Common practice				
IFRS	2	Disclosure of credit risk [text block]	text block	IAS 1.10 <sup>Equ</sup> Common practice; Effective 2018-01-01 IFRS 7 - <sup>Disc</sup> Credit risk <sup>Disclosure</sup>				
IFRS	2	Disclosure of debt instruments [text block]	text block	IAS 1.10 <sup>Equ</sup> Common practice				
IFRS	2	Disclosure of deferred acquisition costs arising from insurance contracts [text block]	text block	IAS 1.10 <sup>Equ</sup> Common practice				
IFRS	2	Disclosure of deferred income [text block]	text block	IAS 1.10 <sup>Equ</sup> Common practice				
IFRS	2	Disclosure of deferred taxes [text block]	text block	IAS 1.10 <sup>Equ</sup> Common practice				
IFRS	2	Disclosure of deposits from banks [text block]	text block	IAS 1.10 <sup>Equ</sup> Common practice				
IFRS	2	Disclosure of deposits from customers [text block]	text block	IAS 1.10 <sup>Equ</sup> Common practice				
IFRS	2	Disclosure of depreciation and amortisation expense [text block]	text block	IAS 1.10 <sup>Equ</sup> Common practice				
IFRS	2	Disclosure of derivative financial instruments [text block]	text block	IAS 1.10 <sup>Equ</sup> Common practice				
IFRS	2	Disclosure of discontinued operations [text block]	text block	IAS 1.10 <sup>Equ</sup> Common practice				
IFRS	2	Disclosure of dividends [text block]	text block	IAS 1.10 <sup>Equ</sup> Common practice				
IFRS	2	Disclosure of earnings per share [text block]	text block	IAS 33 - <sup>Disc</sup> Disclosure <sup>Disclosure</sup>				
IFRS	2	Disclosure of effect of changes in foreign exchange rates [text block]	text block	IAS 21 - <sup>Disc</sup> Disclosure <sup>Disclosure</sup>				
IFRS	2	Disclosure of employee benefits [text block]	text block	IAS 19 - <sup>Scop</sup> Scope <sup>Disclosure</sup>				
IFRS	2	Disclosure of entity's operating segments [text block]	text block	IFRS 8 - <sup>Disc</sup> Disclosure <sup>Disclosure</sup>				
IFRS	2	Disclosure of events after reporting period [text block]	text block	IAS 10 - <sup>Disc</sup> Disclosure <sup>Disclosure</sup>				
IFRS	2	Disclosure of expenses [text block]	text block	IAS 1.10 <sup>Equ</sup> Common practice				
IFRS	2	Disclosure of expenses by nature [text block]	text block	IAS 1.10 <sup>Equ</sup> Common practice				
IFRS	2	Disclosure of exploration and evaluation assets [text block]	text block	IFRS 6 - <sup>Disc</sup> Disclosure <sup>Disclosure</sup>				
IFRS	2	Disclosure of fair value measurement [text block]	text block	IFRS 13 - <sup>Disc</sup> Disclosure <sup>Disclosure</sup>				
IFRS	2	Disclosure of fair value of financial instruments [text block]	text block	IAS 1.10 <sup>Equ</sup> Common practice				
IFRS	2	Disclosure of fee and commission income (expense) [text block]	text block	IAS 1.10 <sup>Equ</sup> Common practice				
IFRS	2	Disclosure of finance cost [text block]	text block	IAS 1.10 <sup>Equ</sup> Common practice				
IFRS	2	Disclosure of finance income (cost) [text block]	text block	IAS 1.10 <sup>Equ</sup> Common practice				
IFRS	2	Disclosure of finance income [text block]	text block	IAS 1.10 <sup>Equ</sup> Common practice				
IFRS	2	Disclosure of financial assets held for trading [text block]	text block	IAS 1.10 <sup>Equ</sup> Common practice				
IFRS	2	Disclosure of financial instruments [text block]	text block	IFRS 7 - <sup>Scop</sup> Scope <sup>Disclosure</sup>				
IFRS	2	Disclosure of financial instruments at fair value through profit or loss [text block]	text block	IAS 1.10 <sup>Equ</sup> Common practice				
IFRS	2	Disclosure of financial instruments designated at fair value through profit or loss [text block]	text block	IAS 1.10 <sup>Equ</sup> Common practice				
IFRS	2	Disclosure of financial instruments held for trading [text block]	text block	IAS 1.10 <sup>Equ</sup> Common practice				
IFRS	2	Disclosure of financial liabilities held for trading [text block]	text block	IAS 1.10 <sup>Equ</sup> Common practice				
IFRS	2	Disclosure of financial risk management [text block]	text block	IAS 1.10 <sup>Equ</sup> Common practice				
IFRS	2	Disclosure of first-time adoption [text block]	text block	IFRS 1 - <sup>Pres</sup> Presentation and disclosure <sup>Disclosure</sup>				
IFRS	2	Disclosure of general and administrative expense [text block]	text block	IAS 1.10 <sup>Equ</sup> Common practice				
IFRS	2	Disclosure of general information about financial statements [text block]	text block	IAS 1.5 <sup>Disc</sup> Disclosure				
IFRS	2	Disclosure of going concern [text block]	text block	IAS 1.10 <sup>Equ</sup> Common practice				
IFRS	2	Disclosure of goodwill [text block]	text block	IAS 1.10 <sup>Equ</sup> Common practice				
IFRS	2	Disclosure of government grants [text block]	text block	IAS 20 - <sup>Disc</sup> Disclosure <sup>Disclosure</sup>				
IFRS	2	Disclosure of impairment of assets [text block]	text block	IAS 36 - <sup>Disc</sup> Disclosure <sup>Disclosure</sup>				
IFRS	2	Disclosure of income tax [text block]	text block	IAS 12 - <sup>Disc</sup> Disclosure <sup>Disclosure</sup>				
IFRS	2	Disclosure of information about employees [text block]	text block	IAS 1.10 <sup>Equ</sup> Common practice				
IFRS	2	Disclosure of information about key management personnel [text block]	text block	IAS 1.10 <sup>Equ</sup> Common practice				
IFRS	2	Disclosure of insurance contracts [text block]	text block	IFRS 4 - <sup>Disc</sup> Disclosure <sup>Disclosure</sup>				
IFRS	2	Disclosure of insurance premium revenue [text block]	text block	IAS 1.10 <sup>Equ</sup> Common practice				
IFRS	2	Disclosure of intangible assets [text block]	text block	IAS 38 - <sup>Disc</sup> Disclosure <sup>Disclosure</sup>				
IFRS	2	Disclosure of intangible and goodwill [text block]	text block	IAS 1.10 <sup>Equ</sup> Common practice				
IFRS	2	Disclosure of interest expense [text block]	text block	IAS 1.10 <sup>Equ</sup> Common practice				
IFRS	2	Disclosure of interest income [text block]	text block	IAS 1.10 <sup>Equ</sup> Common practice				
IFRS	2	Disclosure of interest income (expense) [text block]	text block	IAS 1.10 <sup>Equ</sup> Common practice				
IFRS	2	Disclosure of inventories [text block]	text block	IAS 2 - <sup>Disc</sup> Disclosure <sup>Disclosure</sup>				
IFRS	2	Disclosure of investment contracts liabilities [text block]	text block	IAS 1.10 <sup>Equ</sup> Common practice				
IFRS	2	Disclosure of investment property [text block]	text block	IAS 40 - <sup>Disc</sup> Disclosure <sup>Disclosure</sup>				
IFRS	2	Disclosure of investments accounted for using equity method [text block]	text block	IAS 1.10 <sup>Equ</sup> Common practice				
IFRS	2	Disclosure of investments other than investments accounted for using equity method [text block]	text block	IAS 1.10 <sup>Equ</sup> Common practice				
IFRS	2	Disclosure of issued capital [text block]	text block	IAS 1.10 <sup>Equ</sup> Common practice				
IFRS	2	Disclosure of joint ventures [text block]	text block	IFRS 12.84 <sup>Disc</sup> Disclosure; IAS 27.16 <sup>Disc</sup> Disclosure*				
IFRS	2	Disclosure of lease prepayments [text block]	text block	IAS 27.17 <sup>Disc</sup> Disclosure				
IFRS	2	Disclosure of leases [text block]	text block	IAS 17 - <sup>Leas</sup> Leases in the financial statements of lessees <sup>Disclosure</sup> ; IAS 17 - <sup>Leas</sup> Leases in the financial statements of lessors <sup>Disclosure</sup>				
IFRS	2	Disclosure of liquidity risk [text block]	text block	IAS 1.10 <sup>Equ</sup> Common practice				
IFRS	2	Disclosure of loans and advances to banks [text block]	text block	IAS 1.10 <sup>Equ</sup> Common practice				
IFRS	2	Disclosure of loans and advances to customers [text block]	text block	IAS 1.10 <sup>Equ</sup> Common practice				
IFRS	2	Disclosure of market risk [text block]	text block	IAS 1.10 <sup>Equ</sup> Common practice				
IFRS	2	Disclosure of net asset value attributable to unit-holders [text block]	text block	IAS 1.10 <sup>Equ</sup> Common practice				
IFRS	2	Disclosure of non-controlling interests [text block]	text block	IAS 1.10 <sup>Equ</sup> Common practice				
IFRS	2	Disclosure of non-current assets held for sale and discontinued operations [text block]	text block	IFRS 5 - <sup>Pres</sup> Presentation and disclosure <sup>Disclosure</sup>				
IFRS	2	Disclosure of non-current assets or disposal groups classified as held for sale [text block]	text block	IAS 1.10 <sup>Equ</sup> Common practice				
IFRS	2	Disclosure of objectives, policies and processes for managing capital [text block]	text block	IAS 1.13 <sup>Disc</sup> Disclosure				
IFRS	2	Disclosure of other assets [text block]	text block	IAS 1.10 <sup>Equ</sup> Common practice				
IFRS	2	Disclosure of other current assets [text block]	text block	IAS 1.10 <sup>Equ</sup> Common practice				
IFRS	2	Disclosure of other current liabilities [text block]	text block	IAS 1.10 <sup>Equ</sup> Common practice				
IFRS	2	Disclosure of other liabilities [text block]	text block	IAS 1.10 <sup>Equ</sup> Common practice				
IFRS	2	Disclosure of other non-current assets [text block]	text block	IAS 1.10 <sup>Equ</sup> Common practice				
IFRS	2	Disclosure of other non-current liabilities [text block]	text block	IAS 1.10 <sup>Equ</sup> Common practice				
IFRS	2	Disclosure of other operating expense [text block]	text block	IAS 1.10 <sup>Equ</sup> Common practice				
IFRS	2	Disclosure of other operating income (expense) [text block]	text block	IAS 1.10 <sup>Equ</sup> Common practice				
IFRS	2	Disclosure of other operating income [text block]	text block	IAS 1.10 <sup>Equ</sup> Common practice				
IFRS	2	Disclosure of prepayments and other assets [text block]	text block	IAS 1.10 <sup>Equ</sup> Common practice				
IFRS	2	Disclosure of profit (loss) from operating activities [text block]	text block	IAS 1.10 <sup>Equ</sup> Common practice				
IFRS	2	Disclosure of property, plant and equipment [text block]	text block	IAS 16 - <sup>Disc</sup> Disclosure <sup>Disclosure</sup>				
IFRS	2	Disclosure of provisions [text block]	text block	IAS 1.10 <sup>Equ</sup> Common practice				
IFRS	2	Disclosure of reclassification of financial instruments [text block]	text block	IAS 1.10 <sup>Equ</sup> Common practice				
IFRS	2	Disclosure of recognised revenue from construction contracts [text block]	text block	Expiry date 2017-01-01 IAS 11 - <sup>Disc</sup> Disclosure <sup>Disclosure</sup>				
IFRS	2	Disclosure of reinsurance [text block]	text block	IAS 1.10 <sup>Equ</sup> Common practice				
IFRS	2	Disclosure of related party [text block]	text block	IAS 24 - <sup>Disc</sup> Disclosure <sup>Disclosure</sup>				
IFRS	2	Disclosure of repurchase and reverse repurchase agreements [text block]	text block	IAS 1.10 <sup>Equ</sup> Common practice				
IFRS	2	Disclosure of research and development expense [text block]	text block	IAS 1.10 <sup>Equ</sup> Common practice				
IFRS	2	Disclosure of reserves within equity [text block]	text block	IAS 1.79 <sup>Disc</sup> Disclosure				
IFRS	2	Disclosure of restricted cash and cash equivalents [text block]	text block	IAS 1.10 <sup>Equ</sup> Common practice				
IFRS	2	Disclosure of revenue [text block]	text block	IAS 1.10 <sup>Equ</sup> Common practice; Expiry date 2017-01-01 IAS 18 - <sup>Disc</sup> Disclosure <sup>Disclosure</sup>				
IFRS	2	Disclosure of service concession arrangements [text block]	text block	SIC 29 - <sup>Cons</sup> Consensus <sup>Disclosure</sup>				
IFRS	2	Disclosure of share capital, reserves and other equity interest [text block]	text block	IAS 1.79 <sup>Disc</sup> Disclosure				
IFRS	2	Disclosure of share-based payment arrangements [text block]	text block	IFRS 2.4 <sup>Disc</sup> Disclosure				
IFRS	2	Disclosure of subordinated liabilities [text block]	text block	IAS 1.10 <sup>Equ</sup> Common practice				
IFRS	2	Disclosure of subsidiaries [text block]	text block	IAS 27.16 <sup>Disc</sup> Disclosure; IAS 27.17 <sup>Disc</sup> Disclosure*				
IFRS	2	Disclosure of significant accounting policies [text block]	text block	IFRS 12.84 <sup>Disc</sup> Disclosure				
IFRS	2	Disclosure of tax receivables and payables [text block]	text block	IAS 1.117 <sup>Disc</sup> Disclosure				
IFRS	2	Disclosure of trade and other payables [text block]	text block	IAS 1.10 <sup>Equ</sup> Common practice				
IFRS	2	Disclosure of trade and other receivables [text block]	text block	IAS 1.10 <sup>Equ</sup> Common practice				
IFRS	2	Disclosure of trading income (expense) [text block]	text block	IAS 1.10 <sup>Equ</sup> Common practice				
IFRS	2	Disclosure of treasury shares [text block]	text block	IAS 1.10 <sup>Equ</sup> Common practice				
AU	2	Goods and services tax [text block]	text block			AASB 101.10 (e), Common practice		
		[000000] Notes - List of accounting policies						
IFRS	1	Disclosure of significant accounting policies [text block]	text block	IAS 1.117 <sup>Disc</sup> Disclosure				
IFRS	2	Description of accounting policy for available-for-sale financial assets [text block]	text block	IAS 1.117 <sup>Disc</sup> Disclosure				
IFRS	2	Description of accounting policy for biological assets [text block]	text block	IAS 1.117 <sup>Disc</sup> Disclosure				

IFRS /AU	Level	Label	Type	IFRS reference	AU additional reference	AU Reference	Not used in IFRS AU Taxonomy	Not used in entry point two
IFRS	2	Description of accounting policy for borrowing costs [text block]	text block	IAS 1.117 <sup>Disclosure practice</sup>				
IFRS	2	Description of accounting policy for borrowings [text block]	text block	IAS 1.117 <sup>Disclosure practice</sup>				
IFRS	2	Description of accounting policy for business combinations [text block]	text block	IAS 1.117 <sup>Disclosure practice</sup>				
IFRS	2	Description of accounting policy for business combinations and goodwill [text block]	text block	IAS 1.117 <sup>Disclosure practice</sup>				
IFRS	2	Description of accounting policy for cash flows [text block]	text block	IAS 1.117 <sup>Disclosure practice</sup>				
IFRS	2	Description of accounting policy for collateral [text block]	text block	IAS 1.117 <sup>Disclosure practice</sup>				
IFRS	2	Description of accounting policy for construction in progress [text block]	text block	IAS 1.117 <sup>Disclosure practice</sup>				
IFRS	2	Description of accounting policy for customer acquisition costs [text block]	text block	IAS 1.117 <sup>Disclosure practice</sup>				
IFRS	2	Description of accounting policy for customer loyalty programmes [text block]	text block	IAS 1.117 <sup>Disclosure practice</sup>				
IFRS	2	Description of accounting policy for decommissioning, restoration and rehabilitation provisions [text block]	text block	IAS 1.117 <sup>Disclosure practice</sup>				
IFRS	2	Description of accounting policy for deferred acquisition costs arising from insurance contracts [text block]	text block	IAS 1.117 <sup>Disclosure practice</sup>				
IFRS	2	Description of accounting policy for deferred income tax [text block]	text block	IAS 1.117 <sup>Disclosure practice</sup>				
IFRS	2	Description of accounting policy for depreciation expense [text block]	text block	IAS 1.117 <sup>Disclosure practice</sup>				
IFRS	2	Description of accounting policy for derecognition of financial instruments [text block]	text block	IAS 1.117 <sup>Disclosure practice</sup>				
IFRS	2	Description of accounting policy for derivative financial instruments [text block]	text block	IAS 1.117 <sup>Disclosure practice</sup>				
IFRS	2	Description of accounting policy for derivative financial instruments and hedging [text block]	text block	IAS 1.117 <sup>Disclosure practice</sup>				
IFRS	2	Description of accounting policy for determining components of cash and cash equivalents [text block]	text block	IAS 7.46 <sup>Disclosure</sup>				
IFRS	2	Description of accounting policy for discontinued operations [text block]	text block	IAS 1.117 <sup>Disclosure practice</sup>				
IFRS	2	Description of accounting policy for dividends [text block]	text block	IAS 1.117 <sup>Disclosure practice</sup>				
IFRS	2	Description of accounting policy for earnings per share [text block]	text block	IAS 1.117 <sup>Disclosure practice</sup>				
IFRS	2	Description of accounting policy for employee benefits [text block]	text block	IAS 1.117 <sup>Disclosure practice</sup>				
IFRS	2	Description of accounting policy for environment related expense [text block]	text block	IAS 1.117 <sup>Disclosure practice</sup>				
IFRS	2	Description of accounting policy for expenses [text block]	text block	IAS 1.117 <sup>Disclosure practice</sup>				
IFRS	2	Description of accounting policy for exploration and evaluation expenditures [text block]	text block	IFRS 6.24 <sup>Disclosure</sup>				
IFRS	2	Description of accounting policy for fair value measurement [text block]	text block	IAS 1.117 <sup>Disclosure practice</sup>				
IFRS	2	Description of accounting policy for fee and commission income and expense [text block]	text block	IAS 1.117 <sup>Disclosure practice</sup>				
IFRS	2	Description of accounting policy for finance costs [text block]	text block	IAS 1.117 <sup>Disclosure practice</sup>				
IFRS	2	Description of accounting policy for finance income and costs [text block]	text block	IAS 1.117 <sup>Disclosure practice</sup>				
IFRS	2	Description of accounting policy for financial assets [text block]	text block	IAS 1.117 <sup>Disclosure practice</sup>				
IFRS	2	Description of accounting policy for financial guarantees [text block]	text block	IAS 1.117 <sup>Disclosure practice</sup>				
IFRS	2	Description of accounting policy for financial instruments [text block]	text block	IAS 1.117 <sup>Disclosure practice</sup>				
IFRS	2	Description of accounting policy for financial instruments at fair value through profit or loss [text block]	text block	IAS 1.117 <sup>Disclosure practice</sup>				
IFRS	2	Description of accounting policy for financial liabilities [text block]	text block	IAS 1.117 <sup>Disclosure practice</sup>				
IFRS	2	Description of accounting policy for foreign currency translation [text block]	text block	IAS 1.117 <sup>Disclosure practice</sup>				
IFRS	2	Description of accounting policy for functional currency [text block]	text block	IAS 1.117 <sup>Disclosure practice</sup>				
IFRS	2	Description of accounting policy for goodwill [text block]	text block	IAS 1.117 <sup>Disclosure practice</sup>				
IFRS	2	Description of accounting policy for government grants [text block]	text block	IAS 20.39 <sup>Disclosure</sup>				
IFRS	2	Description of accounting policy for hedging [text block]	text block	IAS 1.117 <sup>Disclosure practice</sup>				
IFRS	2	Description of accounting policy for held-to-maturity investments [text block]	text block	IAS 1.117 <sup>Disclosure practice</sup>				
IFRS	2	Description of accounting policy for impairment of assets [text block]	text block	IAS 1.117 <sup>Disclosure practice</sup>				
IFRS	2	Description of accounting policy for impairment of financial assets [text block]	text block	IAS 1.117 <sup>Disclosure practice</sup>				
IFRS	2	Description of accounting policy for impairment of non-financial assets [text block]	text block	IAS 1.117 <sup>Disclosure practice</sup>				
IFRS	2	Description of accounting policy for income tax [text block]	text block	IAS 1.117 <sup>Disclosure practice</sup>				
IFRS	2	Description of accounting policy for insurance contracts and related assets, liabilities, income and expense [text block]	text block	IFRS 4.37 <sup>Disclosure</sup>				
IFRS	2	Description of accounting policy for intangible assets and goodwill [text block]	text block	IAS 1.117 <sup>Disclosure practice</sup>				
IFRS	2	Description of accounting policy for intangible assets other than goodwill [text block]	text block	IAS 1.117 <sup>Disclosure practice</sup>				
IFRS	2	Description of accounting policy for interest income and expense [text block]	text block	IAS 1.117 <sup>Disclosure practice</sup>				
IFRS	2	Description of accounting policy for investment in associates [text block]	text block	IAS 1.117 <sup>Disclosure practice</sup>				
IFRS	2	Description of accounting policy for investment in associates and joint ventures [text block]	text block	IAS 1.117 <sup>Disclosure practice</sup>				
IFRS	2	Description of accounting policy for investments in joint ventures [text block]	text block	IAS 1.117 <sup>Disclosure practice</sup>				
IFRS	2	Description of accounting policy for investment property [text block]	text block	IAS 1.117 <sup>Disclosure practice</sup>				
IFRS	2	Description of accounting policy for investments other than investments accounted for using equity method [text block]	text block	IAS 1.117 <sup>Disclosure practice</sup>				
IFRS	2	Description of accounting policy for issued capital [text block]	text block	IAS 1.117 <sup>Disclosure practice</sup>				
IFRS	2	Description of accounting policy for leases [text block]	text block	IAS 1.117 <sup>Disclosure practice</sup>				
IFRS	2	Description of accounting policy for loans and receivables [text block]	text block	IAS 1.117 <sup>Disclosure practice</sup>				
IFRS	2	Description of accounting policy for measuring inventories [text block]	text block	IAS 2.36 <sup>Disclosure</sup>				
IFRS	2	Description of accounting policy for mining assets [text block]	text block	IAS 1.117 <sup>Disclosure practice</sup>				
IFRS	2	Description of accounting policy for mining rights [text block]	text block	IAS 1.117 <sup>Disclosure practice</sup>				
IFRS	2	Description of accounting policy for non-current assets or disposal groups classified as held for sale [text block]	text block	IAS 1.117 <sup>Disclosure practice</sup>				
IFRS	2	Description of accounting policy for non-current assets or disposal groups classified as held for sale and discontinued operations [text block]	text block	IAS 1.117 <sup>Disclosure practice</sup>				
IFRS	2	Description of accounting policy for offsetting of financial instruments [text block]	text block	IAS 1.117 <sup>Disclosure practice</sup>				
IFRS	2	Description of accounting policy for oil and gas assets [text block]	text block	IAS 1.117 <sup>Disclosure practice</sup>				
IFRS	2	Description of accounting policy for property, plant and equipment [text block]	text block	IAS 1.117 <sup>Disclosure practice</sup>				
IFRS	2	Description of accounting policy for provisions [text block]	text block	IAS 1.117 <sup>Disclosure practice</sup>				
IFRS	2	Description of accounting policy for reclassification of financial instruments [text block]	text block	IAS 1.117 <sup>Disclosure practice</sup>				
IFRS	2	Description of accounting policy for recognising in profit or loss difference between fair value at initial recognition and transaction price [text block]	text block	IFRS 7.28 <sup>Disclosure</sup>				
IFRS	2	Description of accounting policy for recognition of revenue [text block]	text block	Expiry date 2017-01-01 IAS 18.35 <sup>Disclosure</sup>				
IFRS	2	Description of accounting policy for reinsurance [text block]	text block	IAS 1.117 <sup>Disclosure practice</sup>				
IFRS	2	Description of accounting policy for repairs and maintenance [text block]	text block	IAS 1.117 <sup>Disclosure practice</sup>				
IFRS	2	Description of accounting policy for repurchase and reverse repurchase agreements [text block]	text block	IAS 1.117 <sup>Disclosure practice</sup>				
IFRS	2	Description of accounting policy for research and development expense [text block]	text block	IAS 1.117 <sup>Disclosure practice</sup>				
IFRS	2	Description of accounting policy for restricted cash and cash equivalents [text block]	text block	IAS 1.117 <sup>Disclosure practice</sup>				
IFRS	2	Description of accounting policy for segment reporting [text block]	text block	IAS 1.117 <sup>Disclosure practice</sup>				
IFRS	2	Description of accounting policy for share-based payment transactions [text block]	text block	IAS 1.117 <sup>Disclosure practice</sup>				
IFRS	2	Description of accounting policy for stripping costs [text block]	text block	IAS 1.117 <sup>Disclosure practice</sup>				
IFRS	2	Description of accounting policy for subsidiaries [text block]	text block	IAS 1.117 <sup>Disclosure practice</sup>				
IFRS	2	Description of accounting policy for taxes other than income tax [text block]	text block	IAS 1.117 <sup>Disclosure practice</sup>				
IFRS	2	Description of accounting policy for termination benefits [text block]	text block	IAS 1.117 <sup>Disclosure practice</sup>				
IFRS	2	Description of accounting policy for trade and other payables [text block]	text block	IAS 1.117 <sup>Disclosure practice</sup>				
IFRS	2	Description of accounting policy for trade and other receivables [text block]	text block	IAS 1.117 <sup>Disclosure practice</sup>				
IFRS	2	Description of accounting policy for trading income and expense [text block]	text block	IAS 1.117 <sup>Disclosure practice</sup>				
IFRS	2	Description of accounting policy for transactions with non-controlling interests [text block]	text block	IAS 1.117 <sup>Disclosure practice</sup>				
IFRS	2	Description of accounting policy for transactions with related parties [text block]	text block	IAS 1.117 <sup>Disclosure practice</sup>				
IFRS	2	Description of accounting policy for treasury shares [text block]	text block	IAS 1.117 <sup>Disclosure practice</sup>				
IFRS	2	Description of accounting policy for warrants [text block]	text block	IAS 1.117 <sup>Disclosure practice</sup>				
IFRS	2	Description of other accounting policies relevant to understanding of financial statements [text block]	text block	IAS 1.117 <sup>Disclosure</sup>				
IFRS	1	1010000 Notes Corporate Information and Statement of IFRS compliance	text block					
IFRS	2	Disclosure of notes and other explanatory information [text block]	text block	IAS 1.10 <sup>Disclosure</sup>				
IFRS	2	Name of reporting entity or other means of identification	text	IAS 1.51 <sup>Disclosure</sup>				
IFRS	2	Domicile of entity	text	IAS 1.138 <sup>Disclosure</sup>				
IFRS	2	Legal form of entity	text	IAS 1.138 <sup>Disclosure</sup>				
IFRS	2	Country of incorporation	text	IAS 1.138 <sup>Disclosure</sup>				
IFRS	2	Address of entity's registered office	text	IAS 1.138 <sup>Disclosure</sup>				
IFRS	2	Principal place of business	text	IAS 1.138 <sup>Disclosure</sup>				
IFRS	2	Description of nature of entity's operations and principal activities	text	IAS 1.138 <sup>Disclosure</sup>				
IFRS	2	Name of parent entity	text	IAS 1.138 <sup>Disclosure</sup> , IAS 24.13 <sup>Disclosure</sup>				
IFRS	2	Name of ultimate parent of group	text	IAS 24.13 <sup>Disclosure</sup> , IAS 1.138 <sup>Disclosure</sup>				
AU	2	Corporate directory	text			Common Practice		
IFRS	2	Length of life of limited life entity	text	IAS 1.138 <sup>Disclosure</sup>				
IFRS	2	Statement of IFRS compliance [text block]	text block	IAS 1.16 <sup>Disclosure</sup> , IAS 1.114 <sup>Disclosure</sup>				
AU	2	Statement of compliance with reduced disclosure requirements	text			AASB 1054.RDR7.1		
AU	2	Disclosure of any other information required to give true and fair view [text block]	text block			Corps Act 2011 s295(3)(c)		
AU	2	Statement of compliance and statement about reporting framework	text			AASB 1054.7, AASB 1054.8		
AU	2	Statement of whether financial statements are general or special purpose financial statements	text			AASB 1054.9		
AU	2	Disclosure of tax consolidation [text block]	text block			AASB Interpretation 1052.16		
AU	2	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		
AU	2	Statement of early adoption of AASB 9 (2010)	text			AASB 9 (2010).Aus1.3 Expiry 1/1/2018		
AU	2	Statement of early adoption of AASB 9 (2009)	text			AASB 9(2009).Aus1.3 Expiry 1/1/2018		
IFRS	2	Management conclusion on fair presentation as consequence of departure	text	IAS 1.20 <sup>Disclosure</sup>				Yes
IFRS	2	Explanation of departure from IFRS	text	IAS 1.20 <sup>Disclosure</sup> , IAS 1.20 <sup>Disclosure</sup>				Yes
IFRS	2	Explanation of financial effect of departure from IFRS	text	IAS 1.20 <sup>Disclosure</sup>				Yes
IFRS	2	Explanation of nature of requirement in IFRS and conclusion why requirement is in conflict with objective of financial statements set out in Framework	text	IAS 1.23 <sup>Disclosure</sup>				
IFRS	2	Explanation of adjustments that would be necessary to achieve fair presentation	text	IAS 1.23 <sup>Disclosure</sup>				
IFRS	2	Disclosure of uncertainties of entity's ability to continue as going concern [text block]	text block	IAS 1.25 <sup>Disclosure</sup>				
IFRS	2	Explanation of fact and basis for preparation of financial statements when not going concern basis	text	IAS 1.25 <sup>Disclosure</sup>				
IFRS	2	Explanation of why entity not regarded as going concern	text	IAS 1.25 <sup>Disclosure</sup>				
IFRS	2	Description of reason for using longer or shorter reporting period	text	IAS 1.36 <sup>Disclosure</sup>				
IFRS	2	Description of fact that amounts presented in financial statements are not entirely comparable	text	IAS 1.36 <sup>Disclosure</sup>				
IFRS	2	Disclosure of reclassifications or changes in presentation [text block]	text block	IAS 1.41 <sup>Disclosure</sup>				
IFRS	3	Disclosure of reclassifications or changes in presentation [abstract]						
IFRS	4	Disclosure of reclassifications or changes in presentation [table]	table	IAS 1.41 <sup>Disclosure</sup>				
IFRS	5	Reclassified items [axis]	axis	IAS 1.41 <sup>Disclosure</sup>				
IFRS	6	Reclassified items [member]	member [default]	IAS 1.41 <sup>Disclosure</sup>				
IFRS	4	Disclosure of reclassifications or changes in presentation [line items]	line items	IAS 1.41 <sup>Disclosure</sup>				
IFRS	5	Description of nature of reclassifications or changes in presentation	text	IAS 1.41 <sup>Disclosure</sup>				
IFRS	5	Amount of reclassifications or changes in presentation	X-duration	IAS 1.41 <sup>Disclosure</sup>				
IFRS	5	Description of reason for reclassifications or changes in presentation	text	IAS 1.41 <sup>Disclosure</sup>				

IFRS / AU	Level	Label	Type	IFRS reference	AU additional reference	AU Reference	Not used in IFRS / AU Taxonomy	Not used in entry point two
IFRS	2	Description of reason why reclassification of comparative amounts is impracticable	text	IAS 1.42 <sup>a</sup> Disclosure				
IFRS	2	Description of nature of necessary adjustments to provide comparative information	text	IAS 1.42 <sup>b</sup> Disclosure				
IFRS	2	Disclosure of amounts to be recovered or settled after twelve months for classes of assets and liabilities that contain amounts to be recovered or settled both no more and more than twelve months after reporting date [text block]	text block	IAS 1.61 <sup>a</sup> Disclosure				
IFRS	3	Disclosure of amounts to be recovered or settled after twelve months for classes of assets and liabilities that contain amounts to be recovered or settled both no more and more than twelve months after reporting date [abstract]						
IFRS	4	Disclosure of amounts to be recovered or settled after twelve months for classes of assets and liabilities that contain amounts to be recovered or settled both no more and more than twelve months after reporting date [table]	table	IAS 1.61 <sup>a</sup> Disclosure				
IFRS	5	Maturity [axis]	axis	IFRS 7.42E <sup>a</sup> Disclosure, IAS 1.61 <sup>a</sup> Disclosure, Effective 2018-01-01 IFRS 7.23B <sup>a</sup> Disclosure, IAS 17.47 <sup>a</sup> Disclosure, IAS 17.31 <sup>a</sup> Disclosure, IFRS 7.811 <sup>a</sup> Example, Effective 2017-01-01 IFRS 15.120 b <sup>(i)</sup> Disclosure, IAS 17.56 <sup>a</sup> Disclosure, IAS 17.35 <sup>a</sup> Disclosure				
IFRS	6	Aggregated time bands [member]	member [default]	IAS 17.56 <sup>a</sup> Disclosure, IAS 17.35 <sup>a</sup> Disclosure, IAS 17.47 <sup>a</sup> Disclosure, IAS 1.61 <sup>a</sup> Disclosure, IFRS 7.835 <sup>a</sup> Example, IAS 17.31 <sup>a</sup> Disclosure, IFRS 7.811 <sup>a</sup> Example, Effective 2017-01-01 IFRS 15.120 b <sup>(i)</sup> Disclosure, Effective 2018-01-01 IFRS 7.23B <sup>a</sup> Disclosure				
IFRS	7	Not later than one year [member]	member	IAS 1.61 <sup>a</sup> Disclosure, IAS 17.56 a <sup>(i)</sup> Disclosure, IAS 17.31 b <sup>(i)</sup> Disclosure, IAS 17.47 a <sup>(i)</sup> Disclosure, IAS 17.35 a <sup>(i)</sup> Disclosure				
IFRS	7	Later than one year [member]	member	IAS 1.61 <sup>a</sup> Disclosure, IFRS 7.828 <sup>a</sup> Example				
IFRS	4	Disclosure of amounts to be recovered or settled after twelve months for classes of assets and liabilities that contain amounts to be recovered or settled both no more and more than twelve months after reporting date [line items]	line items					
IFRS	5	Current inventories	X <sup>instant, debit</sup>	IAS 1.54 <sup>a</sup> Disclosure, IAS 1.68 <sup>a</sup> Example, IAS 2.36 <sup>b</sup> Disclosure				
IFRS	5	Current trade receivables	X <sup>instant, debit</sup>	IAS 1.78 <sup>b</sup> Example, IAS 1.68 <sup>a</sup> Example				
IFRS	5	Current trade payables	X <sup>instant, credit</sup>	IAS 1.78 <sup>b</sup> Example, IAS 1.78 <sup>a</sup> Common practice				
IFRS	2	Disclosure of significant accounting policies [text block]	text block	IAS 1.117 <sup>a</sup> Disclosure				
IFRS	3	Explanation of measurement bases used in preparing financial statements [text block]	text block	IAS 1.117 <sup>a</sup> Disclosure				
IFRS	3	Description of other accounting policies relevant to understanding of financial statements [text block]	text block	IAS 1.117 <sup>a</sup> Disclosure				
IFRS	3	Explanation of management judgements in applying entity's accounting policies with significant effect on recognised amounts	text	IAS 1.122 <sup>a</sup> Disclosure				
IFRS	2	Explanation of sources of estimation uncertainty with significant risk of causing material adjustment	text	IFRIC 14.10 <sup>a</sup> Disclosure, IAS 1.125 <sup>a</sup> Disclosure				
IFRS	2	Disclosure of assets and liabilities with significant risk of material adjustment [text block]	text block	IAS 1.125 <sup>a</sup> Disclosure				
IFRS	3	Disclosure of assets and liabilities with significant risk of material adjustment [abstract]						
IFRS	4	Disclosure of assets and liabilities with significant risk of material adjustment [table]	table	IAS 1.125 <sup>a</sup> Disclosure				
IFRS	5	Assets and liabilities [axis]	axis	IAS 1.125 <sup>a</sup> Disclosure				
IFRS	6	Assets and liabilities [member]	member [default]	IAS 1.125 <sup>a</sup> Disclosure				
IFRS	4	Disclosure of assets and liabilities with significant risk of material adjustment [line items]	line items					
IFRS	5	Description of nature of assets with significant risk of material adjustments within next financial year	text	IAS 1.125 <sup>a</sup> Disclosure				
IFRS	5	Description of nature of liabilities with significant risk of material adjustments within next financial year	text	IAS 1.125 <sup>a</sup> Disclosure				
IFRS	5	Assets with significant risk of material adjustments within next financial year	X <sup>instant, debit</sup>	IAS 1.125 <sup>a</sup> Disclosure				
IFRS	5	Liabilities with significant risk of material adjustments within next financial year	X <sup>instant, credit</sup>	IAS 1.125 <sup>a</sup> Disclosure				
IFRS	2	Disclosure of objectives, policies and processes for managing capital [text block]	text block	IAS 1.134 <sup>a</sup> Disclosure				
IFRS	3	Disclosure of objectives, policies and processes for managing capital [abstract]						
IFRS	4	Disclosure of objectives, policies and processes for managing capital [table]	table	IAS 1.136 <sup>a</sup> Disclosure				
IFRS	5	Capital requirements [axis]	axis	IAS 1.136 <sup>a</sup> Disclosure				
IFRS	6	Capital requirements [member]	member [default]	IAS 1.136 <sup>a</sup> Disclosure				
IFRS	4	Disclosure of objectives, policies and processes for managing capital [line items]	line items					
IFRS	5	Qualitative information about entity's objectives, policies and processes for managing capital	text	IAS 1.135 <sup>a</sup> Disclosure				
IFRS	5	Summary quantitative data about what entity manages as capital	text	IAS 1.135 <sup>a</sup> Disclosure				
IFRS	5	Description of changes in entity's objectives, policies and processes for managing capital and what entity manages as capital	text	IAS 1.135 <sup>a</sup> Disclosure				
IFRS	5	Information whether entity complied with any externally imposed capital requirements	text	IAS 1.135 <sup>a</sup> Disclosure				
IFRS	5	Information about consequences of non-compliance with externally imposed capital requirements	text	IAS 1.135 <sup>a</sup> Disclosure				
IFRS	2	Dividends recognised as distributions to owners per share	X,XX	IAS 1.107 <sup>a</sup> Disclosure				
IFRS	2	Dividends proposed or declared before financial statements authorised for issue but not recognised as distribution to owners	X <sup>duration</sup>	IAS 1.137 <sup>a</sup> Disclosure, IAS 10.13 <sup>a</sup> Disclosure				
IFRS	2	Dividends proposed or declared before financial statements authorised for issue but not recognised as distribution to owners per share	X,XX	IAS 1.137 <sup>a</sup> Disclosure				
IFRS	2	Cumulative preference dividends not recognised	X <sup>duration</sup>	IAS 1.137 <sup>a</sup> Disclosure				
IFRS	2	Description of nature of non-cash assets held for distribution to owners declared before financial statements authorised for issue	text	IFRIC 17.17 <sup>a</sup> Disclosure				
IFRS	2	Non-cash assets declared for distribution to owners before financial statements authorised for issue	X <sup>instant, debit</sup>	IFRIC 17.17 <sup>b</sup> Disclosure				
IFRS	2	Non-cash assets declared for distribution to owners before financial statements authorised for issue, at fair value	X <sup>instant, debit</sup>	IFRIC 17.17 <sup>c</sup> Disclosure				
IFRS	2	Description of methods used to measure fair value of non-cash assets declared for distribution to owners before financial statements authorised for issue	text	IFRIC 17.17 <sup>c</sup> Disclosure				
IFRS	2	Dividends payable, non-cash assets distributions	X <sup>instant, credit</sup>	IFRIC 17.16 <sup>a</sup> Disclosure				
IFRS	2	Increase (decrease) in dividends payable through change in fair value of non-cash assets held for distribution to owners	X <sup>duration, credit</sup>	IFRIC 17.16 <sup>b</sup> Disclosure				
IFRS	2	Equity reclassified into financial liabilities	X <sup>duration</sup>	IAS 1.80A <sup>a</sup> Disclosure				
IFRS	2	Financial liabilities reclassified into equity	X <sup>duration</sup>	IAS 1.80A <sup>a</sup> Disclosure				
IFRS	2	Description of timing and reason of reclassification between financial liabilities and equity	text	IAS 1.80A <sup>a</sup> Disclosure				
		<b>[81000] Notes - Accounting policies, changes in accounting estimates and errors</b>						
IFRS	1	Disclosure of changes in accounting policies, accounting estimates and errors [text block]	text block	IAS 8 - Accounting policies <sup>a</sup> Disclosure				
IFRS	2	Disclosure of initial application of standards or interpretations [text block]	text block	IAS 8.28 <sup>a</sup> Disclosure				
IFRS	3	Disclosure of initial application of standards or interpretations [abstract]						
IFRS	4	Disclosure of initial application of standards or interpretations [table]	table	IAS 8.28 <sup>a</sup> Disclosure				
IFRS	5	Initially applied IFRS [axis]	axis	IAS 8.28 <sup>a</sup> Disclosure				
IFRS	6	Initially applied IFRS [member]	member [default]	IAS 8.28 <sup>a</sup> Disclosure				
IFRS	4	Disclosure of initial application of standards or interpretations [line items]	line items					
IFRS	5	Title of initially applied IFRS	text	IAS 8.28 <sup>a</sup> Disclosure				
IFRS	5	Description whether change in accounting policy is made in accordance with transitional provisions of initially applied IFRS	text	IAS 8.28 <sup>b</sup> Disclosure				
IFRS	5	Description of nature of change in accounting policy	text	IAS 8.28 <sup>c</sup> Disclosure				
IFRS	5	Description of transitional provisions of initially applied IFRS	text	IAS 8.28 <sup>d</sup> Disclosure				
IFRS	5	Description of transitional provisions of initially applied IFRS that might have effect on future periods	text	IAS 8.28 <sup>e</sup> Disclosure				
IFRS	2	Disclosure of voluntary change in accounting policy [text block]	text block	IAS 8.29 <sup>a</sup> Disclosure				
IFRS	3	Disclosure of voluntary change in accounting policy [abstract]						
IFRS	4	Disclosure of voluntary change in accounting policy [table]	table	IAS 8.29 <sup>a</sup> Disclosure				
IFRS	5	Voluntary changes in accounting policy [axis]	axis	IAS 8.29 <sup>a</sup> Disclosure				
IFRS	6	Voluntary changes in accounting policy [member]	member [default]	IAS 8.29 <sup>a</sup> Disclosure				
IFRS	4	Disclosure of voluntary change in accounting policy [line items]	line items					
IFRS	5	Description of nature of voluntary change in accounting policy	text	IAS 8.29 <sup>b</sup> Disclosure				
IFRS	5	Description of reasons why applying new accounting policy provides reliable and more relevant information	text	IAS 8.29 <sup>c</sup> Disclosure				
IFRS	2	Explanation of new standards or interpretations not applied	text	IAS 8.30 <sup>a</sup> Disclosure				
IFRS	2	Disclosure of expected impact of initial application of new standards or interpretations [text block]	text block	IAS 8.30 <sup>b</sup> Disclosure				
IFRS	3	Disclosure of expected impact of initial application of new standards or interpretations [abstract]						
IFRS	4	Disclosure of expected impact of initial application of new standards or interpretations [table]	table	IAS 8.30 <sup>b</sup> Disclosure				
IFRS	5	New IFRSs [axis]	axis	IAS 8.30 <sup>b</sup> Disclosure				
IFRS	6	New IFRSs [member]	member [default]	IAS 8.30 <sup>b</sup> Disclosure				
IFRS	4	Disclosure of expected impact of initial application of new standards or interpretations [line items]	line items					
IFRS	5	Title of new IFRS	text	IAS 8.31 <sup>a</sup> Example				
IFRS	5	Description of nature of impending change in accounting policy	text	IAS 8.31 <sup>b</sup> Example				
IFRS	5	Date by which application of new IFRS is required	yyyy-mm-dd	IAS 8.31 <sup>c</sup> Example				
IFRS	5	Date as at which entity plans to apply new IFRS initially	yyyy-mm-dd	IAS 8.31 <sup>d</sup> Example				
IFRS	5	Discussion of impact that initial application of new IFRS is expected to have on financial statements	text	IAS 8.31 <sup>e</sup> (i) <sup>a</sup> Example				
IFRS	5	Description of fact that impact of initial application of new IFRS is not known or reasonably estimable	text	IAS 8.31 <sup>e</sup> (ii) <sup>a</sup> Example				
IFRS	2	Explanation of reason why it is impracticable to determine amounts of adjustments related to change in accounting policy	text	IAS 8.29 <sup>a</sup> Disclosure, IAS 8.28 <sup>b</sup> Disclosure				
IFRS	2	Disclosure of changes in accounting estimates [text block]	text block	IAS 8.39 <sup>a</sup> Disclosure				
IFRS	3	Disclosure of changes in accounting estimates [abstract]						
IFRS	4	Disclosure of changes in accounting estimates [table]	table	IAS 8.39 <sup>a</sup> Disclosure				
IFRS	5	Accounting estimates [axis]	axis	IAS 8.39 <sup>a</sup> Disclosure				
IFRS	6	Accounting estimates [member]	member [default]	IAS 8.39 <sup>a</sup> Disclosure				
IFRS	4	Disclosure of changes in accounting estimates [line items]	line items					
IFRS	5	Description of nature of change in accounting estimate [text block]	text block	IAS 8.39 <sup>b</sup> Disclosure				
IFRS	5	Increase (decrease) in accounting estimate	X <sup>duration</sup>	IAS 8.39 <sup>b</sup> Disclosure				
IFRS	5	Description of fact that amount of change in accounting estimate is impracticable [text block]	text block	IAS 8.40 <sup>a</sup> Disclosure				
IFRS	2	Description of nature of accounting errors in prior periods [text block]	text block	IAS 8.49 <sup>a</sup> Disclosure				
IFRS	2	Explanation of reason why it is impracticable to determine amounts for correction related to prior period errors	text	IAS 8.49 <sup>d</sup> Disclosure				
		<b>[819000] Notes - Interim financial reporting</b>						
IFRS	1	Disclosure of interim financial reporting [text block]	text block	IAS 34 - Content of an interim financial report <sup>a</sup> Disclosure				
IFRS	2	Description of significant events and transactions	text	IAS 34.15 <sup>a</sup> Disclosure				
IFRS	2	Description of cross-reference to disclosures presented outside interim financial statements	text	Effective 2016-01-01 IAS 34.16A <sup>a</sup> Disclosure				

IFRS /AU	Level	Label	Type	IFRS reference	AU additional reference	AU Reference	Not used in IFRS AU Taxonomy	Not used in entry point two
IFRS	2	Description of accounting policies and methods of computation followed in interim financial statements [text block]	text block	IAS 34.16A <sup>4</sup> Disclosure				
IFRS	2	Explanation of seasonality or cyclicity of interim operations	text	IAS 34.16A <sup>4</sup> Disclosure				
IFRS	2	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 <sup>4</sup> Disclosure				
IFRS	2	Explanation of nature and amount of changes in estimates of amounts reported in prior interim periods or prior financial years	text	IAS 34.16A <sup>4</sup> Disclosure				
IFRS	2	Explanation of issues, repurchases and repayments of debt and equity securities	text	IAS 34.16A <sup>4</sup> Disclosure				
IFRS	2	Dividends paid, ordinary shares	X <sup>4</sup> duration, debit	IAS 34.16A <sup>4</sup> Disclosure				
IFRS	2	Dividends paid, other shares	X <sup>4</sup> duration, debit	IAS 34.16A <sup>4</sup> Disclosure				
IFRS	2	Dividends paid, ordinary shares per share	X,XX	IAS 34.16A <sup>4</sup> Disclosure				
IFRS	2	Dividends paid, other shares per share	X,XX	IAS 34.16A <sup>4</sup> Disclosure				
IFRS	2	Explanation of events after interim period that have not been reflected	text	IAS 34.16A <sup>4</sup> Disclosure				
IFRS	2	Explanation of effect of changes in composition of entity during interim period	text	IAS 34.16A <sup>4</sup> Disclosure				
IFRS	2	Description of compliance with IFRS if applied for interim financial report	text	IAS 34.19 <sup>4</sup> Disclosure				
AU	2	Statement of compliance with reduced disclosure requirements if applied for interim financial report	text			AASB 134.RDR19.1		
IFRS	2	Description of nature and amount of change in estimate during final interim period	text	IAS 34.26 <sup>4</sup> Disclosure				
<b>[115000] Notes - Business combinations (text block)</b>								
IFRS	1	Disclosure of events after reporting period [text block]	text block	IAS 10 - <sup>4</sup> Disclosure				
IFRS	2	Explanation of body of authorisation	text	IAS 10.17 <sup>4</sup> Disclosure				
IFRS	2	Date of authorisation for issue of financial statements	yyyy-mm-dd	IAS 10.17 <sup>4</sup> Disclosure				
IFRS	2	Explanation of fact that entity's owners or others have power to amend financial statements after issue	text	IAS 10.17 <sup>4</sup> Disclosure				
IFRS	2	Disclosure of non-adjusting events after reporting period [text block]	text block	IAS 10.21 <sup>4</sup> Disclosure				
IFRS	3	Disclosure of non-adjusting events after reporting period [abstract]	text	IAS 10.21 <sup>4</sup> Disclosure				
IFRS	4	Disclosure of non-adjusting events after reporting period [table]	table	IAS 10.21 <sup>4</sup> Disclosure				
IFRS	5	Non-adjusting events after reporting period [axis]	axis	IAS 10.21 <sup>4</sup> Disclosure				
IFRS	6	Non-adjusting events after reporting period [member]	member [default]	IAS 10.21 <sup>4</sup> Disclosure				
IFRS	7	Major business combination [member]	member	IAS 10.22 <sup>4</sup> Example				
IFRS	7	Disposal of major subsidiary [member]	member	IAS 10.22 <sup>4</sup> Example				
IFRS	7	Announcement of plan to discontinue operation [member]	member	IAS 10.22 <sup>4</sup> Example				
IFRS	7	Major purchases of assets [member]	member	IAS 10.22 <sup>4</sup> Example				
IFRS	7	Classification of assets as held for sale [member]	member	IAS 10.22 <sup>4</sup> Example				
IFRS	7	Other disposals of assets [member]	member	IAS 10.22 <sup>4</sup> Example				
IFRS	7	Expiration of major assets by government [member]	member	IAS 10.22 <sup>4</sup> Example				
IFRS	7	Destruction of major production plant [member]	member	IAS 10.22 <sup>4</sup> Example				
IFRS	7	Announcing or commencing implementation of major restructuring [member]	member	IAS 10.22 <sup>4</sup> Example				
IFRS	7	Major ordinary share transactions [member]	member	IAS 10.22 <sup>4</sup> Example				
IFRS	7	Potential ordinary share transactions [member]	member	IAS 10.22 <sup>4</sup> Example				
IFRS	7	Abnormally large changes in asset prices or foreign exchange rates [member]	member	IAS 10.22 <sup>4</sup> Example				
IFRS	7	Changes in tax rates or tax laws enacted or announced [member]	member	IAS 10.22 <sup>4</sup> Example				
IFRS	7	Entering into significant commitments or contingent liabilities [member]	member	IAS 10.22 <sup>4</sup> Example				
IFRS	7	Commencement of major litigation [member]	member	IAS 10.22 <sup>4</sup> Example				
IFRS	4	Disclosure of non-adjusting events after reporting period [line items]	line items	IAS 10.22 <sup>4</sup> Example				
IFRS	5	Description of nature of non-adjusting event after reporting period	text	IAS 10.21 <sup>4</sup> Disclosure				
IFRS	5	Explanation of financial effect of non-adjusting event after reporting period [text block]	text block	IAS 10.21 <sup>4</sup> Disclosure				
IFRS	2	Dividends proposed or declared before financial statements authorised for issue but not recognised as distribution to owners	X <sup>4</sup> duration	IAS 1.137 <sup>4</sup> Disclosure; IAS 10.13 <sup>4</sup> Disclosure				
<b>[116000] Notes - Hyperinflationary reporting</b>								
IFRS	1	Disclosure of hyperinflationary reporting [text block]	text block	IAS 29 - <sup>4</sup> Disclosure				
IFRS	2	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 <sup>4</sup> Disclosure				
IFRS	2	Description of bases of financial statements that have been restated for changes in general purchasing power of functional currency	text	IAS 29.39 <sup>4</sup> Disclosure				
IFRS	2	Description of identity of price index	text	IAS 29.39 <sup>4</sup> Disclosure				
IFRS	2	Level of price index	X,XX	IAS 29.39 <sup>4</sup> Disclosure				
IFRS	2	Price index movements	X,XX	IAS 29.39 <sup>4</sup> Disclosure				
IFRS	2	Gains (losses) on net monetary position	X <sup>4</sup> duration, credit	IAS 29.9 <sup>4</sup> Disclosure				
<b>[817000] Notes - Business combinations</b>								
IFRS	1	Disclosure of business combinations [text block]	text block	IFRS 3 - <sup>4</sup> Disclosure				
IFRS	2	Description of nature and financial effect of business combinations during period	text	IFRS 3.59 <sup>4</sup> Disclosure				
IFRS	2	Description of nature and financial effect of business combinations after reporting period before statements authorised for issue	text	IFRS 3.59 <sup>4</sup> Disclosure				
IFRS	2	Explanation of financial effect of adjustments related to business combinations	text	IFRS 3.61 <sup>4</sup> Disclosure				
IFRS	2	Additional information about nature and financial effect of business combination	text	IFRS 3.63 <sup>4</sup> Disclosure				
IFRS	2	Disclosure of detailed information about business combinations [text block]	text block	IFRS 3 - <sup>4</sup> Disclosures application of paragraphs 59 and 61				
IFRS	3	Disclosure of detailed information about business combination [abstract]	text	IFRS 3.64 <sup>4</sup> Disclosure				
IFRS	4	Disclosure of detailed information about business combination [table]	table	IFRS 3.64 <sup>4</sup> Disclosure				
IFRS	5	Business combinations [axis]	axis	IFRS 3.64 <sup>4</sup> Disclosure				
IFRS	6	Entity's total for business combinations [member]	member [default]	IFRS 3.64 <sup>4</sup> Disclosure; IFRS 3.67 <sup>4</sup> Disclosure				
IFRS	7	Business combinations [member]	member	IFRS 3.64 <sup>4</sup> Disclosure				
IFRS	8	Aggregated individually immaterial business combinations [member]	member	IFRS 3.65 <sup>4</sup> Disclosure				
IFRS	4	Disclosure of detailed information about business combination [line items]	line items	IFRS 3.64 <sup>4</sup> Disclosure				
IFRS	5	Name of acquirer	text	IFRS 3.64 <sup>4</sup> Disclosure				
IFRS	5	Description of acquiree	text	IFRS 3.64 <sup>4</sup> Disclosure				
IFRS	5	Date of acquisition	yyyy-mm-dd	IFRS 3.64 <sup>4</sup> Disclosure				
IFRS	5	Percentage of voting equity interests acquired	X,XX	IFRS 3.64 <sup>4</sup> Disclosure				
IFRS	5	Description of primary reasons for business combination	text	IFRS 3.64 <sup>4</sup> Disclosure				
IFRS	5	Description of how acquirer obtained control of acquiree	text	IFRS 3.64 <sup>4</sup> Disclosure				
IFRS	5	Description of factors that make up goodwill recognised	text	IFRS 3.64 <sup>4</sup> Disclosure				
IFRS	5	Acquisition-date fair value of total consideration transferred [abstract]	text	IFRS 3.64 <sup>4</sup> Disclosure				
IFRS	6	Cash transferred	X <sup>4</sup> instant, credit	IFRS 3.64 f (i) <sup>4</sup> Disclosure		AASB 3.RDR865.1		
IFRS	6	Other tangible or intangible assets transferred	X <sup>4</sup> instant, credit	IFRS 3.64 f (ii) <sup>4</sup> Disclosure		AASB 3.RDR865.1		
IFRS	6	Liabilities incurred	X <sup>4</sup> instant, credit	IFRS 3.64 f (iii) <sup>4</sup> Disclosure		AASB 3.RDR865.1		
IFRS	6	Equity interests of acquirer	X <sup>4</sup> instant, credit	IFRS 3.64 f (iv) <sup>4</sup> Disclosure		AASB 3.RDR865.1		
IFRS	7	Number of instruments or interests issued or issuable	X,XX	IFRS 3.64 f (v) <sup>4</sup> Disclosure		AASB 3.RDR865.1		
IFRS	7	Description of method of measuring fair value of instruments or interests	text	IFRS 3.64 f (vi) <sup>4</sup> Disclosure		AASB 3.RDR865.1		
IFRS	6	Total consideration transferred, acquisition-date fair value	X <sup>4</sup> instant, credit	IFRS 3.64 f <sup>4</sup> Disclosure		AASB 3.RDR865.1		
IFRS	5	Contingent consideration arrangements and indemnification assets recognised as of acquisition date	X <sup>4</sup> instant, debit	IFRS 3.64 g (i) <sup>4</sup> Disclosure		AASB 3.RDR865.1		
IFRS	5	Description of arrangement for contingent consideration arrangements and indemnification assets	text	IFRS 3.64 g (ii) <sup>4</sup> Disclosure		AASB 3.RDR865.1		
IFRS	5	Description of basis for determining amount of payment for contingent consideration arrangements and indemnification assets	text	IFRS 3.64 g (iii) <sup>4</sup> Disclosure		AASB 3.RDR865.1		
IFRS	5	Description of estimate of range of undiscounted outcomes from contingent consideration arrangements and indemnification assets	text	IFRS 3.64 g (iii) <sup>4</sup> Disclosure		AASB 3.RDR865.1		
IFRS	5	Description of explanation of fact and reasons why range of outcomes from contingent consideration arrangements and indemnification assets cannot be estimated	text	IFRS 3.64 g (iii) <sup>4</sup> Disclosure		AASB 3.RDR865.1		
IFRS	5	Explanation of fact that maximum amount of payment for contingent consideration arrangements and indemnification assets is unlimited	text	IFRS 3.64 g (iii) <sup>4</sup> Disclosure		AASB 3.RDR865.1		
IFRS	5	Amounts recognised as of acquisition date for each major class of assets acquired and liabilities assumed [abstract]	text	IFRS 3.64 h <sup>4</sup> Disclosure		AASB 3.RDR865.1		
IFRS	6	Financial assets recognised as of acquisition date	X <sup>4</sup> instant, debit	IFRS 3.64 i <sup>4</sup> Example; IFRS 3.1E72 <sup>4</sup> Example		AASB 3.RDR865.1		
IFRS	6	Inventory recognised as of acquisition date	X <sup>4</sup> instant, debit	IFRS 3.1E72 <sup>4</sup> Example; IFRS 3.64 i <sup>4</sup> Example		AASB 3.RDR865.1		
IFRS	6	Property, plant and equipment recognised as of acquisition date	X <sup>4</sup> instant, debit	IFRS 3.64 i <sup>4</sup> Example; IFRS 3.1E72 <sup>4</sup> Example		AASB 3.RDR865.1		
IFRS	6	Identifiable intangible assets recognised as of acquisition date	X <sup>4</sup> instant, debit	IFRS 3.64 i <sup>4</sup> Example; IFRS 3.1E72 <sup>4</sup> Example		AASB 3.RDR865.1		
IFRS	6	Financial liabilities recognised as of acquisition date	(X) <sup>4</sup> instant, credit	IFRS 3.1E72 <sup>4</sup> Example; IFRS 3.64 i <sup>4</sup> Example		AASB 3.RDR865.1		
IFRS	6	Contingent liabilities recognised as of acquisition date	(X) <sup>4</sup> instant, credit	IFRS 3.1E72 <sup>4</sup> Example; IFRS 3.64 i <sup>4</sup> Example		AASB 3.RDR865.1		
IFRS	6	Net identifiable assets acquired (liabilities assumed)	X <sup>4</sup> instant, debit	IFRS 3.64 i <sup>4</sup> Example; IFRS 3.1E72 <sup>4</sup> Example		AASB 3.RDR865.1		
IFRS	5	Additional disclosures for amounts recognised as of acquisition date for each major class of assets acquired and liabilities assumed [abstract]	text	IFRS 3.64 j <sup>4</sup> Disclosure				
IFRS	6	Non-current assets recognised as of acquisition date	X <sup>4</sup> instant, debit	IFRS 3.64 l <sup>4</sup> Common practice				
IFRS	6	Current assets recognised as of acquisition date	X <sup>4</sup> instant, credit	IFRS 3.64 l <sup>4</sup> Common practice				
IFRS	6	Non-current liabilities recognised as of acquisition date	(X) <sup>4</sup> instant, credit	IFRS 3.64 l <sup>4</sup> Common practice				
IFRS	6	Current liabilities recognised as of acquisition date	(X) <sup>4</sup> instant, credit	IFRS 3.64 l <sup>4</sup> Common practice				
IFRS	6	Trade and other payables recognised as of acquisition date	(X) <sup>4</sup> instant, credit	IFRS 3.64 l <sup>4</sup> Common practice				
IFRS	6	Deferred tax assets recognised as of acquisition date	X <sup>4</sup> instant, debit	IFRS 3.64 l <sup>4</sup> Common practice				
IFRS	6	Deferred tax liabilities recognised as of acquisition date	(X) <sup>4</sup> instant, credit	IFRS 3.64 l <sup>4</sup> Common practice				
IFRS	6	Borrowings recognised as of acquisition date	(X) <sup>4</sup> instant, credit	IFRS 3.64 l <sup>4</sup> Common practice				
IFRS	5	Goodwill expected to be deductible for tax purposes	X <sup>4</sup> instant, debit	IFRS 3.64 k <sup>4</sup> Disclosure				
IFRS	5	Gain recognised in bargain purchase transaction	X <sup>4</sup> duration, credit	IFRS 3.64 n (i) <sup>4</sup> Disclosure		AASB 3.RDR865.1		
IFRS	5	Description of line item in statement of comprehensive income in which gain in bargain purchase transaction is recognised	text	IFRS 3.64 n (i) <sup>4</sup> Disclosure		AASB 3.RDR865.1		
IFRS	5	Description of reasons why bargain purchase transaction resulted in gain	text	IFRS 3.64 n (ii) <sup>4</sup> Disclosure		AASB 3.RDR865.1		
IFRS	5	Non-controlling interest in acquiree recognised at acquisition date	X <sup>4</sup> instant, credit	IFRS 3.64 o (i) <sup>4</sup> Disclosure		AASB 3.RDR865.1		
IFRS	5	Description of measurement basis for non-controlling interest in acquiree recognised at acquisition date	text	IFRS 3.64 o (i) <sup>4</sup> Disclosure		AASB 3.RDR865.1		
IFRS	5	Description of valuation techniques and significant inputs used to measure non-controlling interest in acquiree measured at fair value	text	IFRS 3.64 o (ii) <sup>4</sup> Disclosure		AASB 3.RDR865.1		
IFRS	5	Acquisition-date fair value of equity interest in acquiree held by acquirer immediately before acquisition date	X <sup>4</sup> instant, credit	IFRS 3.64 p (i) <sup>4</sup> Disclosure		AASB 3.RDR865.1		
IFRS	5	Gain (loss) recognised as result of remeasuring to fair value equity interest in acquiree held by acquirer before business combination	X <sup>4</sup> duration, credit	IFRS 3.64 p (ii) <sup>4</sup> Disclosure		AASB 3.RDR865.1		
IFRS	5	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 3.64 p (iii) <sup>4</sup> Disclosure		AASB 3.RDR865.1		
IFRS	5	Revenue of acquiree since acquisition date	X <sup>4</sup> duration, credit	IFRS 3.64 q (i) <sup>4</sup> Disclosure				
IFRS	5	Profit (loss) of acquiree since acquisition date	X <sup>4</sup> duration, credit	IFRS 3.64 q (i) <sup>4</sup> Disclosure				
IFRS	5	Revenue of combined entity as if combination occurred at beginning of period	X <sup>4</sup> duration, credit	IFRS 3.64 q (ii) <sup>4</sup> Disclosure				
IFRS	5	Profit (loss) of combined entity as if combination occurred at beginning of period	X <sup>4</sup> duration, credit	IFRS 3.64 q (ii) <sup>4</sup> Disclosure				
IFRS	5	Explanation of fact and explanation of why disclosure of information on revenues and profit or loss is impracticable	text	IFRS 3.64 q <sup>4</sup> Disclosure				

IFRS / AU	Level	Label	Type	IFRS reference	AU additional reference	AU Reference	Not used in IFRS AU Taxonomy	Not used in entry point two
IFRS	5	Description of reasons why initial accounting for business combination is incomplete	text	IFRS 3.867 a (i) <sup>Disclosure</sup>				
IFRS	5	Description of assets, liabilities, equity interests or items of consideration for which initial accounting is incomplete	text	IFRS 3.867 a (ii) <sup>Disclosure</sup>				
IFRS	5	Description of nature of any measurement period adjustments recognised for particular assets, liabilities, non-controlling interests or items of consideration	text	IFRS 3.867 a (iii) <sup>Disclosure</sup>				
IFRS	5	Measurement period adjustments recognised for particular assets, liabilities, non-controlling interests or items of consideration	X <sub>duration</sub>	IFRS 3.867 a (iii) <sup>Disclosure</sup>				
IFRS	5	Increase (decrease) in contingent consideration asset (liability)	X <sub>duration, debit</sub>	IFRS 3.867 b (i) <sup>Disclosure</sup>				
IFRS	5	Explanation of any changes in recognised amounts of contingent consideration	text	IFRS 3.867 b (i) <sup>Disclosure</sup>				
IFRS	5	Explanation of any changes in range of undiscounted outcomes and reasons for those changes for contingent consideration	text	IFRS 3.867 b (ii) <sup>Disclosure</sup>				
IFRS	5	Description of valuation techniques and key model inputs used to measure contingent consideration	text	IFRS 3.867 b (iii) <sup>Disclosure</sup>				
IFRS	5	Gain (loss) that relates to identifiable assets acquired or liabilities assumed in business combination and is of such size, nature or incidence that disclosure is relevant to understanding combined entity's financial statements	X <sub>duration, credit</sub>	IFRS 3.867 <sup>Disclosure</sup>				
IFRS	5	Explanation of gain or loss that relates to identifiable assets acquired or liabilities assumed in business combination and is of such size, nature or incidence that disclosure is relevant to understanding combined entity's financial statements	text	IFRS 3.867 <sup>Disclosure</sup>				
IFRS	2	Disclosure of reconciliation of changes in goodwill [text block]	text block	IFRS 3.867 d <sup>Disclosure</sup>				
IFRS	3	Disclosure of reconciliation of changes in goodwill [abstract]	text	IFRS 3.867 d <sup>Disclosure</sup>				
IFRS	4	Disclosure of reconciliation of changes in goodwill [table]	table	IFRS 3.867 d <sup>Disclosure</sup>				
IFRS	5	Business combinations [axis]	axis	IFRS 3.864 <sup>Disclosure</sup>				
IFRS	6	Entity's total for business combinations [member]	member [default]	IFRS 3.864 <sup>Disclosure</sup> ; IFRS 3.867 <sup>Disclosure</sup>				
IFRS	7	Business combinations [member]	member	IFRS 3.864 <sup>Disclosure</sup>				
IFRS	8	Aggregated individually immaterial business combinations [member]	member	IFRS 3.865 <sup>Disclosure</sup>				
		Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	axis	IAS 38.118 <sup>Common practice</sup> ; IAS 17.32 <sup>Disclosure</sup> ; IAS 40.76 <sup>Disclosure</sup> ; IAS 41.54 <sup>Disclosure</sup> ; IAS 16.73 <sup>Disclosure</sup> ; Effective 2018-01-01 IFRS 7.IG29 <sup>Common practice</sup> ; IAS 38.118 <sup>Common practice</sup> ; IFRS 3.867 d <sup>Disclosure</sup> ; Expiry date 2018-01-01 IFRS 7.IG29 <sup>Common practice</sup> ; IAS 40.79 <sup>Common practice</sup> ; IAS 41.50 <sup>Disclosure</sup> ; IAS 16.73 <sup>Disclosure</sup> ; IAS 40.79 d <sup>Disclosure</sup> ; Effective 2018-01-01 IFRS 7.35 <sup>Disclosure</sup>				
IFRS	5	Carrying amount [member]	member [default]	IAS 38.118 <sup>Common practice</sup> ; Expiry date 2018-01-01 IFRS 7.IG29 <sup>Common practice</sup> ; IAS 17.32 <sup>Disclosure</sup> ; IAS 40.79 <sup>Common practice</sup> ; Effective 2018-01-01 IFRS 7.35 <sup>Disclosure</sup> ; IAS 16.73 <sup>Disclosure</sup> ; IAS 40.76 <sup>Disclosure</sup> ; IFRS 3.867 d <sup>Disclosure</sup> ; Effective 2018-01-01 IFRS 7.35 <sup>Disclosure</sup> ; IAS 41.50 <sup>Disclosure</sup> ; Expiry date 2018-01-01 IFRS 7.IG29 <sup>Common practice</sup> ; Effective 2018-01-01 IFRS 7.35 <sup>Disclosure</sup> ; IAS 40.79 <sup>Common practice</sup> ; IAS 38.118 <sup>Common practice</sup> ; IAS 16.73 <sup>Disclosure</sup> ; Effective 2018-01-01 IFRS 7.35 <sup>Disclosure</sup> ; IAS 41.54 <sup>Disclosure</sup> ; IAS 17.32 <sup>Disclosure</sup> ; Effective 2018-01-01 IFRS 7.35 <sup>Disclosure</sup>				
IFRS	6	Gross carrying amount [member]	member	IAS 38.118 <sup>Common practice</sup> ; Expiry date 2018-01-01 IFRS 7.IG29 <sup>Common practice</sup> ; IAS 17.32 <sup>Disclosure</sup> ; IAS 40.79 <sup>Common practice</sup> ; Effective 2018-01-01 IFRS 7.35 <sup>Disclosure</sup> ; IAS 16.73 <sup>Disclosure</sup> ; IAS 40.76 <sup>Disclosure</sup> ; IFRS 3.867 d <sup>Disclosure</sup> ; Effective 2018-01-01 IFRS 7.35 <sup>Disclosure</sup> ; IAS 41.50 <sup>Disclosure</sup> ; Expiry date 2018-01-01 IFRS 7.IG29 <sup>Common practice</sup> ; Effective 2018-01-01 IFRS 7.35 <sup>Disclosure</sup> ; IAS 40.79 <sup>Common practice</sup> ; IAS 38.118 <sup>Common practice</sup> ; IAS 16.73 <sup>Disclosure</sup> ; Effective 2018-01-01 IFRS 7.35 <sup>Disclosure</sup> ; IAS 41.54 <sup>Disclosure</sup> ; IAS 17.32 <sup>Disclosure</sup> ; Effective 2018-01-01 IFRS 7.35 <sup>Disclosure</sup>				
		Accumulated impairment [member]	member	IAS 38.118 <sup>Common practice</sup> ; Expiry date 2018-01-01 IFRS 7.IG29 <sup>Common practice</sup> ; IAS 17.32 <sup>Disclosure</sup> ; IAS 40.79 <sup>Common practice</sup> ; Effective 2018-01-01 IFRS 7.35 <sup>Disclosure</sup> ; IAS 16.73 <sup>Disclosure</sup> ; IAS 40.76 <sup>Disclosure</sup> ; IFRS 3.867 d <sup>Disclosure</sup> ; Effective 2018-01-01 IFRS 7.35 <sup>Disclosure</sup> ; IAS 41.54 <sup>Disclosure</sup> ; Expiry date 2018-01-01 IFRS 7.IG29 <sup>Common practice</sup> ; Effective 2018-01-01 IFRS 7.35 <sup>Disclosure</sup> ; IAS 40.79 <sup>Common practice</sup> ; IAS 38.118 <sup>Common practice</sup> ; IAS 16.73 <sup>Disclosure</sup> ; Effective 2018-01-01 IFRS 7.35 <sup>Disclosure</sup> ; IAS 41.54 <sup>Disclosure</sup> ; IAS 17.32 <sup>Disclosure</sup> ; Effective 2018-01-01 IFRS 7.35 <sup>Disclosure</sup>				
IFRS	7	Disclosure of reconciliation of changes in goodwill [line items]	line items	IAS 36.134 <sup>Common practice</sup> ; IFRS 3.867 d <sup>Disclosure</sup> ; IAS 16.73 <sup>Disclosure</sup>				
IFRS	4	Reconciliation of changes in goodwill [abstract]	text	IAS 36.134 <sup>Common practice</sup> ; IFRS 3.867 d <sup>Disclosure</sup> ; IAS 16.73 <sup>Disclosure</sup>				
IFRS	6	Goodwill at beginning of period	X <sub>instant, debit</sub>	IAS 36.134 <sup>Common practice</sup> ; IFRS 3.867 d <sup>Disclosure</sup> ; IAS 16.73 <sup>Disclosure</sup>				
IFRS	6	Changes in goodwill [abstract]	text	IAS 36.134 <sup>Common practice</sup> ; IFRS 3.867 d <sup>Disclosure</sup> ; IAS 16.73 <sup>Disclosure</sup>				
IFRS	7	Additional recognition, goodwill	X <sub>duration, debit</sub>	IFRS 3.867 d (iii) <sup>Disclosure</sup>				
IFRS	7	Subsequent recognition of deferred tax assets, goodwill	(X) <sub>duration, credit</sub>	IFRS 3.867 d (iii) <sup>Disclosure</sup>				
IFRS	7	Decrease through classified as held for sale, goodwill	(X) <sub>duration, credit</sub>	IFRS 3.867 d (iv) <sup>Disclosure</sup>				
IFRS	7	Goodwill derecognised without having previously been included in disposal group classified as held for sale	(X) <sub>duration, credit</sub>	IFRS 3.867 d (iv) <sup>Disclosure</sup>				
IFRS	7	Impairment loss recognised in profit or loss, goodwill	(X) <sub>duration</sub>	IFRS 3.867 d (v) <sup>Disclosure</sup>				
IFRS	7	Increase (decrease) through net exchange differences, goodwill	X <sub>duration, debit</sub>	IFRS 3.867 d (vi) <sup>Disclosure</sup>				
IFRS	7	Increase (decrease) through other changes, goodwill	X <sub>duration, debit</sub>	IFRS 3.867 d (vii) <sup>Disclosure</sup>				
IFRS	7	Total increase (decrease) in goodwill	X <sub>duration, debit</sub>	IFRS 3.867 d <sup>Disclosure</sup>				
IFRS	6	Goodwill at end of period	X <sub>instant, debit</sub>	IAS 36.134 <sup>Common practice</sup> ; IFRS 3.867 d <sup>Disclosure</sup> ; IAS 16.73 <sup>Disclosure</sup>				
IFRS	2	Disclosure of transactions recognised separately from acquisition of assets and assumption of liabilities in business combination [text block]	text block	IFRS 3.864 <sup>Disclosure</sup>				
IFRS	3	Disclosure of transactions recognised separately from acquisition of assets and assumption of liabilities in business combination [abstract]	text	IFRS 3.864 <sup>Disclosure</sup>				
IFRS	4	Disclosure of transactions recognised separately from acquisition of assets and assumption of liabilities in business combination [table]	table	IFRS 3.864 <sup>Disclosure</sup>				
IFRS	5	Business combinations [axis]	axis	IFRS 3.864 <sup>Disclosure</sup>				
IFRS	6	Entity's total for business combinations [member]	member [default]	IFRS 3.864 <sup>Disclosure</sup> ; IFRS 3.867 <sup>Disclosure</sup>				
IFRS	7	Business combinations [member]	member	IFRS 3.864 <sup>Disclosure</sup>				
IFRS	8	Aggregated individually immaterial business combinations [member]	member	IFRS 3.865 <sup>Disclosure</sup>				
IFRS	5	Transactions recognised separately from acquisition of assets and assumption of liabilities in business combination [axis]	axis	IFRS 3.864 <sup>Disclosure</sup>				
IFRS	6	Transactions recognised separately from acquisition of assets and assumption of liabilities in business combination [member]	member [default]	IFRS 3.864 <sup>Disclosure</sup>				
IFRS	4	Disclosure of transactions recognised separately from acquisition of assets and assumption of liabilities in business combination [line items]	line items	IFRS 3.864 <sup>Disclosure</sup>				
IFRS	5	Description of transaction recognised separately from acquisition of assets and assumption of liabilities in business combination	text	IFRS 3.864 l (i) <sup>Disclosure</sup> ; IFRS 3.864 m <sup>Disclosure</sup> ; IFRS 3.864 l (i) <sup>Disclosure</sup>				
IFRS	5	Description of accounting for transaction recognised separately from acquisition of assets and assumption of liabilities in business combination	text	IFRS 3.864 l (ii) <sup>Disclosure</sup>				
IFRS	5	Amounts recognised for transaction recognised separately from acquisition of assets and assumption of liabilities in business combination	X <sub>duration</sub>	IFRS 3.864 l (iii) <sup>Disclosure</sup>				
IFRS	6	Acquisition-related costs for transaction recognised separately from acquisition of assets and assumption of liabilities in business combination	X <sub>duration, debit</sub>	IFRS 3.864 m <sup>Disclosure</sup>				
IFRS	7	Acquisition-related costs recognised as expense for transaction recognised separately from acquisition of assets and assumption of liabilities in business combination	X <sub>duration, debit</sub>	IFRS 3.864 m <sup>Disclosure</sup>				
IFRS	7	Issue costs not recognised as expense for transaction recognised separately from acquisition of assets and assumption of liabilities in business combination	X <sub>duration, debit</sub>	IFRS 3.864 m <sup>Disclosure</sup>				
IFRS	5	Description of line items in financial statements for amounts recognised for transaction recognised separately from acquisition of assets and assumption of liabilities in business combination	text	IFRS 3.864 l (iii) <sup>Disclosure</sup>				
IFRS	5	Description of line items in statement of comprehensive income for amounts of acquisition-related costs recognised as expense for transaction recognised separately from acquisition of assets and assumption of liabilities in business combination	text	IFRS 3.864 m <sup>Disclosure</sup>				
IFRS	5	Method used to determine settlement amount for pre-existing relationship for transaction recognised separately from acquisition of assets and assumption of liabilities in business combination	text	IFRS 3.864 l (iv) <sup>Disclosure</sup>				
IFRS	5	Description of how issue costs not recognised as expense were recognised for transaction recognised separately from acquisition of assets and assumption of liabilities in business combination	text	IFRS 3.864 m <sup>Disclosure</sup>				
IFRS	2	Disclosure of acquired receivables [text block]	text block	IFRS 3.864 h <sup>Disclosure</sup>				
IFRS	3	Disclosure of acquired receivables [abstract]	text	IFRS 3.864 h <sup>Disclosure</sup>				
IFRS	4	Disclosure of acquired receivables [table]	table	IFRS 3.864 h <sup>Disclosure</sup>				
IFRS	5	Business combinations [axis]	axis	IFRS 3.864 <sup>Disclosure</sup>				
IFRS	6	Entity's total for business combinations [member]	member [default]	IFRS 3.864 <sup>Disclosure</sup> ; IFRS 3.867 <sup>Disclosure</sup>				
IFRS	7	Business combinations [member]	member	IFRS 3.864 <sup>Disclosure</sup>				
IFRS	8	Aggregated individually immaterial business combinations [member]	member	IFRS 3.865 <sup>Disclosure</sup>				
IFRS	5	Classes of acquired receivables [axis]	axis	IFRS 3.864 h <sup>Disclosure</sup>				
IFRS	6	Classes of acquired receivables [member]	member [default]	IFRS 3.864 h <sup>Disclosure</sup>				
IFRS	7	Loans acquired in business combination [member]	member	IFRS 3.864 h <sup>Disclosure</sup>				
IFRS	7	Direct finance leases acquired in business combination [member]	member	IFRS 3.864 h <sup>Disclosure</sup>				
IFRS	4	Disclosure of acquired receivables [line items]	line items	IFRS 3.864 h (i) <sup>Disclosure</sup>				
IFRS	5	Fair value of acquired receivables	X <sub>instant, debit</sub>	IFRS 3.864 h (i) <sup>Disclosure</sup>				
IFRS	5	Gross contractual amounts receivable for acquired receivables	X <sub>instant, debit</sub>	IFRS 3.864 h (ii) <sup>Disclosure</sup>				
IFRS	5	Best estimate at acquisition date of contractual cash flows not expected to be collected for acquired receivables	X <sub>instant, debit</sub>	IFRS 3.864 h (iii) <sup>Disclosure</sup>				
IFRS	2	Disclosure of contingent liabilities in business combination [text block]	text block	IFRS 3.864 <sup>Disclosure</sup>				
IFRS	3	Disclosure of contingent liabilities in business combination [abstract]	text	IFRS 3.864 <sup>Disclosure</sup>				
IFRS	4	Disclosure of contingent liabilities in business combination [table]	table	IFRS 3.864 <sup>Disclosure</sup> ; IFRS 3.867 <sup>Disclosure</sup>				
IFRS	5	Business combinations [axis]	axis	IFRS 3.864 <sup>Disclosure</sup>				
IFRS	6	Entity's total for business combinations [member]	member [default]	IFRS 3.864 <sup>Disclosure</sup> ; IFRS 3.867 <sup>Disclosure</sup>				
IFRS	7	Business combinations [member]	member	IFRS 3.864 <sup>Disclosure</sup>				
IFRS	8	Aggregated individually immaterial business combinations [member]	member	IFRS 3.865 <sup>Disclosure</sup>				
IFRS	5	Classes of contingent liabilities [axis]	axis	IAS 37.86 <sup>Disclosure</sup> ; IFRS 3.867 <sup>Disclosure</sup>				
IFRS	6	Contingent liabilities [member]	member [default]	IFRS 3.867 <sup>Disclosure</sup> ; IAS 37.88 <sup>Disclosure</sup>				
IFRS	7	Warranty contingent liability [member]	member	IAS 37.88 <sup>Disclosure</sup>				
IFRS	7	Restructuring contingent liability [member]	member	IAS 37.88 <sup>Disclosure</sup>				
IFRS	7	Legal proceedings contingent liability [member]	member	IAS 37.88 <sup>Disclosure</sup>				
IFRS	7	Onerous contracts contingent liability [member]	member	IAS 37.88 <sup>Disclosure</sup>				
IFRS	7	Contingent liability for decommissioning, restoration and rehabilitation costs [member]	member	IAS 37.88 <sup>Disclosure</sup>				

IFRS /AU	Level	Label	Type	IFRS reference	AU additional reference	AU Reference	Not used in IFRS AU Taxonomy	Not used in entry point two
IFRS	7	Contingent liabilities related to joint ventures [member]	member	IAS 37.88 <sup>Example</sup>				
IFRS	7	Share of contingent liabilities of associates [member]	member	IAS 37.88 <sup>Example</sup>				
IFRS	7	Other contingent liabilities [member]	member	IAS 37.88 <sup>Example</sup>				
IFRS	5	Items of contingent liabilities [axis]	axis	IFRS 3.864 <sup>Disclosure</sup>				
IFRS	6	Items of contingent liabilities [member]	member [default]	IFRS 3.864 <sup>Disclosure</sup>				
IFRS	4	Disclosure of contingent liabilities in business combination [line items]	line items					
IFRS	5	Description of nature of obligation, contingent liabilities in business combination	text	IFRS 3.867 <sup>Disclosure</sup> , IFRS 3.864 <sup>Disclosure</sup>				
IFRS	5	Description of expected timing of outflows, contingent liabilities in business combination	text	IFRS 3.867 <sup>Disclosure</sup> , IFRS 3.864 <sup>Disclosure</sup>				
IFRS	5	Indication of uncertainties of amount or timing of outflows, contingent liabilities in business combination	text	IFRS 3.867 <sup>Disclosure</sup> , IFRS 3.864 <sup>Disclosure</sup>				
IFRS	5	Description of major assumptions made concerning future events, contingent liabilities in business combination	text	IFRS 3.867 <sup>Disclosure</sup> , IFRS 3.864 <sup>Disclosure</sup>				
IFRS	5	Expected reimbursement, contingent liabilities in business combination	X <sup>Instant, debit</sup>	IFRS 3.864 <sup>Disclosure</sup> , IFRS 3.867 <sup>Disclosure</sup>				
IFRS	5	Asset recognised for expected reimbursement, contingent liabilities in business combination	X <sup>Instant, debit</sup>	IFRS 3.864 <sup>Disclosure</sup> , IFRS 3.867 <sup>Disclosure</sup>				
IFRS	5	Explanation of estimated financial effect, contingent liabilities in business combination	text	IFRS 3.864 <sup>Disclosure</sup>				
IFRS	5	Estimated financial effect, contingent liabilities in business combination	X <sup>Instant</sup>	IFRS 3.864 <sup>Disclosure</sup>				
IFRS	5	Explanation of possibility of reimbursement, contingent liabilities in business combination	text	IFRS 3.864 <sup>Disclosure</sup>				
IFRS	5	Description of reasons why liability cannot be measured reliably	text	IFRS 3.864 <sup>Disclosure</sup>				
IFRS	5	Reconciliation of changes in contingent liabilities recognised in business combination [abstract]						
IFRS	6	Contingent liabilities recognised in business combination at beginning of period	X <sup>Instant, credit</sup>	IFRS 3.867 <sup>Disclosure</sup>				
IFRS	6	Changes in contingent liabilities recognised in business combination [abstract]						
IFRS	7	Additional liabilities, contingent liabilities recognised in business combination [abstract]						
IFRS	8	New liabilities, contingent liabilities recognised in business combination	X <sup>Duration, credit</sup>	IFRS 3.867 <sup>Common practice</sup>				
IFRS	8	Increase in existing liabilities, contingent liabilities recognised in business combination	X <sup>Duration, credit</sup>	IFRS 3.867 <sup>Disclosure</sup>				
IFRS	8	Total additional liabilities, contingent liabilities recognised in business combination	X <sup>Duration, credit</sup>	IFRS 3.867 <sup>Disclosure</sup>				
IFRS	7	Settled liabilities, contingent liabilities recognised in business combination	(X) <sup>Duration, debit</sup>	IFRS 3.867 <sup>Disclosure</sup>				
IFRS	7	Reversed unsettled liabilities, contingent liabilities recognised in business combination	(X) <sup>Duration, debit</sup>	IFRS 3.867 <sup>Disclosure</sup>				
IFRS	7	Increase through adjustments arising from passage of time, contingent liabilities recognised in business combination	X <sup>Duration, credit</sup>	IFRS 3.867 <sup>Disclosure</sup>				
IFRS	7	Increase (decrease) through change in discount rate, contingent liabilities recognised in business combination	X <sup>Duration, credit</sup>	IFRS 3.867 <sup>Disclosure</sup>				
IFRS	7	Total increase (decrease) in contingent liabilities recognised in business combination	X <sup>Duration, credit</sup>	IFRS 3.867 <sup>Disclosure</sup>				
IFRS	6	Contingent liabilities recognised in business combination at end of period	X <sup>Instant, credit</sup>	IFRS 3.867 <sup>Disclosure</sup>				
IFRS	2	Explanation of which disclosures could not be made and reasons why they cannot be made if initial accounting for business combination is incomplete at time financial statements are authorised for issue	text	IFRS 3.866 <sup>Disclosure</sup>				
<b>[310000] Notes - related party</b>								
IFRS	1	Disclosure of related party [text block]	text block	IAS 24 - Disclosure <sup>Disclosure</sup>				
IFRS	2	Name of parent entity	text	IAS 1.138 <sup>Disclosure</sup> , IAS 24.13 <sup>Disclosure</sup>				
IFRS	2	Name of ultimate parent of group	text	IAS 24.13 <sup>Disclosure</sup> , IAS 1.138 <sup>Disclosure</sup>				
IFRS	2	Name of most senior parent entity producing publicly available financial statements	text	IAS 24.13 <sup>Disclosure</sup>				
IFRS	2	Explanation of relationships between parent and subsidiaries	text	IAS 24.13 <sup>Disclosure</sup>				
IFRS	2	Key management personnel compensation, short-term employee benefits	X <sup>Duration, debit</sup>	IAS 24.17 <sup>Disclosure</sup>				
IFRS	2	Key management personnel compensation, post-employment benefits	X <sup>Duration, debit</sup>	IAS 24.17 <sup>Disclosure</sup>				
IFRS	2	Key management personnel compensation, other long-term employee benefits	X <sup>Duration, debit</sup>	IAS 24.17 <sup>Disclosure</sup>				
IFRS	2	Key management personnel compensation, termination benefits	X <sup>Duration, debit</sup>	IAS 24.17 <sup>Disclosure</sup>				
IFRS	2	Key management personnel compensation, share-based payment	X <sup>Duration, debit</sup>	IAS 24.17 <sup>Disclosure</sup>				
IFRS	2	Key management personnel compensation	X <sup>Duration, debit</sup>	IAS 24.17 <sup>Disclosure</sup>				
IFRS	2	Disclosure of transactions between related parties [text block]	text block	IAS 24.18 <sup>Disclosure</sup>				
IFRS	3	Disclosure of transactions between related parties [abstract]						
IFRS	4	Disclosure of transactions between related parties [table]	table	IAS 24.19 <sup>Disclosure</sup>				
IFRS	5	Categories of related parties [axis]	axis	IAS 24.19 <sup>Disclosure</sup>				
IFRS	6	Entity's total for related parties [member]	member [default]	IAS 24.19 <sup>Disclosure</sup>				
IFRS	7	Related parties [member]	member	IAS 24.19 <sup>Disclosure</sup>				
IFRS	8	Parent [member]	member	IAS 24.19 <sup>Disclosure</sup>				
IFRS	8	Entities with joint control or significant influence over entity [member]	member	IAS 24.19 <sup>Disclosure</sup>				
IFRS	8	Subsidiaries [member]	member	IAS 24.19 <sup>Disclosure</sup> , IFRS 12.84 <sup>Disclosure</sup>				
IFRS	8	Associates [member]	member	IAS 27.16 <sup>Disclosure</sup> , IAS 27.17 <sup>Disclosure</sup>				
IFRS	8	Joint ventures where entity is venturer [member]	member	IAS 27.16 <sup>Disclosure</sup> , IAS 24.19 <sup>Disclosure</sup>				
IFRS	8	Other related parties [member]	member	IAS 24.19 <sup>Disclosure</sup>				
IFRS	4	Disclosure of transactions between related parties [line items]	line items					
IFRS	5	Description of transactions with related party	text	IAS 24.18 <sup>Disclosure</sup>				
IFRS	5	Description of nature of related party relationship	text	IAS 24.18 <sup>Disclosure</sup>				
IFRS	5	Related party transactions [abstract]						
IFRS	6	Purchases of goods, related party transactions	X <sup>Duration, debit</sup>	IAS 24.21 <sup>Example</sup>				
IFRS	6	Revenue from sale of goods, related party transactions	X <sup>Duration, credit</sup>	IAS 24.21 <sup>Example</sup>				
IFRS	6	Purchases of property and other assets, related party transactions	X <sup>Duration, debit</sup>	IAS 24.21 <sup>Example</sup>				
IFRS	6	Sales of property and other assets, related party transactions	X <sup>Duration, credit</sup>	IAS 24.21 <sup>Example</sup>				
IFRS	6	Services received, related party transactions	X <sup>Duration, debit</sup>	IAS 24.21 <sup>Example</sup>				
IFRS	6	Revenue from rendering of services, related party transactions	X <sup>Duration, credit</sup>	IAS 24.21 <sup>Example</sup>				
IFRS	6	Leases as lessor, related party transactions	X <sup>Duration</sup>	IAS 24.21 <sup>Example</sup>				
IFRS	6	Leases as lessee, related party transactions	X <sup>Duration</sup>	IAS 24.21 <sup>Example</sup>				
IFRS	6	Transfers of research and development from entity, related party transactions	X <sup>Duration</sup>	IAS 24.21 <sup>Example</sup>				
IFRS	6	Transfers of research and development to entity, related party transactions	X <sup>Duration</sup>	IAS 24.21 <sup>Example</sup>				
IFRS	6	Transfers under license agreements from entity, related party transactions	X <sup>Duration</sup>	IAS 24.21 <sup>Example</sup>				
IFRS	6	Transfers under license agreements to entity, related party transactions	X <sup>Duration</sup>	IAS 24.21 <sup>Example</sup>				
IFRS	6	Transfers under finance agreements from entity, related party transactions	X <sup>Duration</sup>	IAS 24.21 <sup>Example</sup>				
IFRS	6	Transfers under finance agreements to entity, related party transactions	X <sup>Duration</sup>	IAS 24.21 <sup>Example</sup>				
IFRS	6	Provision of guarantees or collateral by entity, related party transactions	X <sup>Duration</sup>	IAS 24.21 <sup>Example</sup>				
IFRS	6	Provision of guarantees or collateral to entity, related party transactions	X <sup>Duration</sup>	IAS 24.21 <sup>Example</sup>				
IFRS	6	Commitments made by entity, related party transactions	X <sup>Duration</sup>	IAS 24.21 <sup>Example</sup>				
IFRS	6	Commitments made on behalf of entity, related party transactions	X <sup>Duration</sup>	IAS 24.21 <sup>Example</sup>				
IFRS	6	Settlement of liabilities by entity on behalf of related party, related party transactions	X <sup>Duration</sup>	IAS 24.21 <sup>Example</sup>				
IFRS	6	Settlement of liabilities on behalf of entity by related party, related party transactions	X <sup>Duration</sup>	IAS 24.21 <sup>Example</sup>				
IFRS	6	Participation in defined benefit plan that shares risks between group entities, related party transactions	X <sup>Duration</sup>	IAS 24.22 <sup>Example</sup>				
IFRS	5	Outstanding balances for related party transactions [abstract]						
IFRS	6	Amounts payable, related party transactions	X <sup>Instant, credit</sup>	IAS 24.18 <sup>Disclosure</sup> , IAS 24.20 <sup>Disclosure</sup>				
IFRS	6	Amounts receivable, related party transactions	X <sup>Instant, debit</sup>	IAS 24.20 <sup>Disclosure</sup> , IAS 24.18 <sup>Disclosure</sup>				
IFRS	6	Outstanding commitments made by entity, related party transactions	X <sup>Instant, debit</sup>	IAS 24.18 <sup>Disclosure</sup>				
IFRS	6	Outstanding commitments made on behalf of entity, related party transactions	X <sup>Instant, credit</sup>	IAS 24.18 <sup>Disclosure</sup>				
IFRS	6	Explanation of terms and conditions of outstanding balances for related party transaction	text	IAS 24.18 <sup>Disclosure</sup>				
IFRS	6	Explanation of details of guarantees given or received of outstanding balances for related party transaction	text	IAS 24.18 <sup>Disclosure</sup>				
IFRS	5	Provisions for doubtful debts related to outstanding balances of related party transaction	X <sup>Instant, credit</sup>	IAS 24.18 <sup>Disclosure</sup>				
IFRS	5	Expense recognised during period for bad and doubtful debts for related party transaction	X <sup>Duration, debit</sup>	IAS 24.18 <sup>Disclosure</sup>				
IFRS	2	Disclosure of amounts incurred by entity for provision of key management personnel services provided by separate management entities [text block]	text block	IAS 24.18A <sup>Disclosure</sup>				
IFRS	3	Disclosure of amounts incurred by entity for provision of key management personnel services provided by separate management entities [abstract]						
IFRS	4	Disclosure of amounts incurred by entity for provision of key management personnel services provided by separate management entities [table]	table	IAS 24.18A <sup>Disclosure</sup>				
IFRS	5	Separate management entities [axis]	axis	IAS 24.18A <sup>Disclosure</sup>				
IFRS	6	Separate management entities [member]	member [default]	IAS 24.18A <sup>Disclosure</sup>				
IFRS	4	Disclosure of amounts incurred by entity for provision of key management personnel services provided by separate management entities [line items]	line items					
IFRS	5	Amount incurred by entity for provision of key management personnel services provided by separate management entities	X <sup>Duration, debit</sup>	IAS 24.18A <sup>Disclosure</sup>				
IFRS	2	Disclosure that related party transactions were made on terms equivalent to those that prevail in arm's length transactions	text	IAS 24.23 <sup>Disclosure</sup>				
IFRS	2	Explanation of whether entity applies exemption in IAS 24.25	text	IAS 24.25 <sup>Disclosure</sup>				
IFRS	3	Name of government and nature of relationship with government	text	IAS 24.25 <sup>Disclosure</sup>				
IFRS	3	Explanation of nature and amount of significant transactions	text	IAS 24.26 <sup>Disclosure</sup>				
IFRS	3	Description of other transactions that are collectively significant	text	IAS 24.26 <sup>Disclosure</sup>				
AU	2	Disclosure of information in relation to parent entities and/or ultimate controlling parties incorporated or constituted outside Australia [text block]	text block			AASB 124.Aus13.1		
AU	2	Disclosure of key management personnel and changes after year end [text block]	text block			Corps Reg 2M.3.03 (Item 1, 2, 3, 4, 5)		
AU	2	Disclosure of compensation for each key management personnel [text block]	text block			Corps Reg 2M.3.03 (Item 6, 7, 8, 9, 10, 11, 12, 13, 14)		
AU	2	Disclosure of information in relation to equity instruments provided as compensation to each key management personnel [text block]	text block			Corps Reg 2M.3.03 (Item 15, 16, 17, 18, 19)		
AU	2	Disclosure of each aggregate of loans to each key management personnel [text block]	text block			Corps Reg 2M.3.03 (Item 20, 21)		
AU	2	Disclosure of other transactions and balances between disclosing entity and any of its subsidiaries and key management personnel [text block]	text block			Corps Reg 2M.3.03 (Item 22, 23, 24)		
<b>[319100] Notes - first time adoption</b>								
IFRS	1	Disclosure of first-time adoption [text block]	text block	IFRS 1 - Presentation and disclosure <sup>Disclosure</sup>				
IFRS	2	Description of nature of main adjustments that would make historical summaries or comparative information presented in accordance with previous GAAP comply with IFRSs	text	IFRS 1.22 <sup>Disclosure</sup>				
IFRS	2	Disclosure of comparative information prepared under previous GAAP [text block]	text block	IFRS 1.24 <sup>Disclosure</sup>				
IFRS	3	Disclosure of comparative information prepared under previous GAAP [abstract]						
IFRS	4	Disclosure of comparative information prepared under previous GAAP [table]	table	IFRS 1.24 <sup>Disclosure</sup>				

IFRS / AU	Level	Label	Type	IFRS reference	AU additional reference	AU Reference	Not used in IFRS AU Taxonomy	Not used in entry point two
IFRS	5	Financial effect of transition from previous GAAP to IFRSs [axis]	axis	IFRS 1.24 <sup>disclosure</sup>				
IFRS	6	IFRSs [member]	member [default]	IFRS 1.24 <sup>disclosure</sup>				
IFRS	7	Previous GAAP [member]	member	IFRS 1.24 <sup>disclosure</sup> , IFRS 1.29 <sup>disclosure</sup> , IFRS 1.30 <sup>common practice</sup>				
IFRS	7	Effect of transition to IFRSs [member]	member	IFRS 1.24 <sup>disclosure</sup>				
IFRS	4	Disclosure of comparative information prepared under previous GAAP [line items]	line items					
		Equity	X <sup>instant, credit</sup>	IAS 1.78 <sup>equity</sup> , IFRS 1.32 a <sup>(i)</sup> , IAS 1.55 <sup>disclosure</sup> , IFRS 1.24 <sup>disclosure</sup> , IFRS 13.93 <sup>disclosure</sup> , IFRS 13.93 <sup>disclosure</sup>				
IFRS	5	Comprehensive income	X <sup>duration, credit</sup>	IAS 1.81A <sup>disclosure</sup> , IFRS 1.32 a <sup>(i)</sup> , IFRS 12.812 b <sup>(ix)</sup> , IFRS 12.810 <sup>disclosure</sup> , IFRS 1.24 <sup>disclosure</sup> , IAS 1.106 <sup>disclosure</sup> , IFRS 12.810 <sup>disclosure</sup> , IFRS 1.24 <sup>disclosure</sup> , IFRS 8.23 <sup>disclosure</sup> , IAS 7.18 <sup>disclosure</sup> , IFRS 1.32 a <sup>(ii)</sup> , IAS 1.81A <sup>disclosure</sup> , IAS 1.106 d <sup>(ii)</sup> , IFRS 8.28 <sup>disclosure</sup>				
IFRS	5	Profit (loss)	X <sup>duration, credit</sup>	IAS 1.106 d <sup>(ii)</sup> , IFRS 8.28 <sup>disclosure</sup>				
IFRS	2	Explanation of effect of transition on reported financial position	text	IFRS 1.23 <sup>disclosure</sup>				
IFRS	2	Explanation of effect of transition on reported financial performance	text	IFRS 1.23 <sup>disclosure</sup>				
IFRS	2	Explanation of effect of transition on reported cash flows	text	IFRS 1.23 <sup>disclosure</sup> , IFRS 1.25 <sup>disclosure</sup>				
IFRS	2	Description of reason why entity stopped applying IFRSs	text	IFRS 1.23A <sup>disclosure</sup>				
IFRS	2	Description of reason why entity is resuming application of IFRSs	text	IFRS 1.23A <sup>disclosure</sup>				
IFRS	2	Explanation of reasons why entity elected to apply IFRSs as if it had never stopped applying IFRSs	text	IFRS 1.23B <sup>disclosure</sup>				
IFRS	2	Explanation of fact that financial statements for previous periods not presented	text	IFRS 1.23 <sup>disclosure</sup>				
IFRS	2	Explanation of cross-reference to interim financial statement disclosures for first-time adopter	text	IFRS 1.33 <sup>disclosure</sup>				
IFRS	2	Disclosure of redesignated financial assets and liabilities [text block]	text block	IFRS 1.29 <sup>disclosure</sup>				
IFRS	3	Disclosure of redesignated financial assets and liabilities [abstract]						
IFRS	4	Disclosure of redesignated financial assets and liabilities [table]	table	IFRS 1.29 <sup>disclosure</sup>				
IFRS	5	Redesignation [axis]	axis	IFRS 1.29 <sup>disclosure</sup>				
IFRS	6	Redesignated [member]	member [default]	IFRS 1.29 <sup>disclosure</sup>				
IFRS	7	Previous GAAP [member]	member	IFRS 1.24 <sup>disclosure</sup> , IFRS 1.29 <sup>disclosure</sup> , IFRS 1.30 <sup>common practice</sup>				
IFRS	7	Redesignated amount [member]	member	IFRS 1.29 <sup>disclosure</sup>				
IFRS	4	Disclosure of redesignated financial assets and liabilities [line items]	line items					
IFRS	5	Redesignated financial asset as available-for-sale	X <sup>instant, debit</sup>	Expiry date 2018-01-01 IFRS 1.29 <sup>disclosure</sup>				
IFRS	5	Redesignated financial asset as at fair value through profit or loss	X <sup>instant, debit</sup>	IFRS 1.29 <sup>disclosure</sup>				
IFRS	5	Redesignated financial liability as at fair value through profit or loss	X <sup>instant, credit</sup>	Expiry date 2018-01-01 IFRS 1.29 <sup>disclosure</sup> , Effective 2018-01-01 IFRS 1.29A <sup>disclosure</sup>				
IFRS	3	Description of redesignated financial liabilities	text	Expiry date 2018-01-01 IFRS 1.29 <sup>disclosure</sup> , Effective 2018-01-01 IFRS 1.29A <sup>disclosure</sup>				
IFRS	3	Description of redesignated financial assets	text	IFRS 1.29 <sup>disclosure</sup>				
IFRS	2	Disclosure of fair values of items used as deemed cost [text block]	text block	IFRS 1.30 <sup>disclosure</sup>				
IFRS	3	Disclosure of fair values of items used as deemed cost [abstract]						
IFRS	4	Disclosure of fair values of items used as deemed cost [table]	table	IFRS 1.30 <sup>disclosure</sup>				
IFRS	5	Fair value as deemed cost [axis]	axis	IFRS 1.30 <sup>disclosure</sup>				
IFRS	6	Aggregate of fair values [member]	member [default]	IFRS 1.30 <sup>disclosure</sup>				
IFRS	7	Previous GAAP [member]	member	IFRS 1.24 <sup>disclosure</sup> , IFRS 1.29 <sup>disclosure</sup> , IFRS 1.30 <sup>common practice</sup>				
IFRS	7	Aggregate adjustment to carrying amounts reported under previous GAAP [member]	member	IFRS 1.30 <sup>disclosure</sup>				
IFRS	4	Disclosure of fair values of items used as deemed cost [line items]	line items					
IFRS	5	Intangible asset fair value used as deemed cost	X <sup>instant, debit</sup>	IFRS 1.30 <sup>disclosure</sup>				
IFRS	5	Property, plant and equipment fair value used as deemed cost	X <sup>instant, debit</sup>	IFRS 1.30 <sup>disclosure</sup>				
IFRS	5	Investment property fair value used as deemed cost	X <sup>instant, debit</sup>	IFRS 1.30 <sup>disclosure</sup>				
IFRS	2	Aggregate deemed cost of investments for which deemed cost is previous GAAP carrying amount	X <sup>instant, debit</sup>	IFRS 1.31 <sup>disclosure</sup>				
IFRS	2	Aggregate deemed cost of investments for which deemed cost is fair value	X <sup>instant, debit</sup>	IFRS 1.31 <sup>disclosure</sup>				
IFRS	2	Aggregate adjustment to carrying amounts of investments reported under previous GAAP	X <sup>instant, debit</sup>	IFRS 1.31 <sup>disclosure</sup>				
IFRS	2	Description of fact and basis on which carrying amounts determined under previous GAAP were allocated if entity uses exemption in IFRS 1.D8A(b)	text	IFRS 1.31A <sup>disclosure</sup>				
IFRS	2	Description of fact and basis on which carrying amounts were determined under previous GAAP if entity uses exemption in IFRS 1.D8B	text	IFRS 1.31B <sup>disclosure</sup>				
IFRS	2	Explanation of how and why entity had, and ceased to have, functional currency for which reliable general price index is not available and no exchangeability with stable foreign currency exists	text	IFRS 1.31C <sup>disclosure</sup>				
IFRS	2	Statement that comparative information does not comply with IFRS 7 and IFRS 9	text	Effective 2018-01-01 IFRS 1.E2 b <sup>disclosure</sup>				
IFRS	2	Description of basis used to prepare comparative information that does not comply with IFRS 7 and IFRS 9	text	Effective 2018-01-01 IFRS 1.E2 b <sup>disclosure</sup>				
		922100] Notes – Property, plant and equipment						
IFRS	1	Disclosure of property, plant and equipment [text block]	text block	IAS 16 - Disclosure <sup>disclosure</sup>				
IFRS	2	Disclosure of detailed information about property, plant and equipment [text block]	text block	IAS 16.73 <sup>disclosure</sup>				
IFRS	3	Disclosure of detailed information about property, plant and equipment [abstract]						
IFRS	4	Disclosure of detailed information about property, plant and equipment [table]	table	IAS 16.73 <sup>disclosure</sup>				
IFRS	5	Classes of property, plant and equipment [axis]	axis	IAS 16.73 <sup>disclosure</sup>				
IFRS	6	Property, plant and equipment [member]	member [default]	IAS 16.73 <sup>disclosure</sup> , IAS 36.127 <sup>sample</sup> , IAS 17.31 <sup>disclosure</sup>				
IFRS	7	Land and buildings [member]	member	IAS 16.37 <sup>disclosure</sup>				
IFRS	8	Land [member]	member	IAS 16.37 <sup>disclosure</sup>				
IFRS	8	Buildings [member]	member	IAS 16.37 <sup>disclosure</sup>				
IFRS	7	Machinery [member]	member	IAS 16.37 <sup>disclosure</sup>				
IFRS	7	Vehicles [member]	member	IAS 16.37 <sup>disclosure</sup>				
IFRS	8	Ships [member]	member	IAS 16.37 <sup>disclosure</sup>				
IFRS	8	Aircraft [member]	member	IAS 16.37 <sup>disclosure</sup>				
IFRS	8	Aircraft under finance lease [member]	member	IAS 16.37 <sup>disclosure</sup>				
IFRS	8	Owned aircraft [member]	member	IAS 16.37 <sup>disclosure</sup>				
IFRS	8	Motor vehicles [member]	member	IAS 16.37 <sup>disclosure</sup>				
IFRS	7	Fixtures and fittings [member]	member	IAS 16.37 <sup>disclosure</sup>				
IFRS	7	Office equipment [member]	member	IAS 16.37 <sup>disclosure</sup>				
IFRS	7	Computer equipment [member]	member	IAS 16.37 <sup>disclosure</sup>				
IFRS	7	Communication and network equipment [member]	member	IAS 16.37 <sup>disclosure</sup>				
IFRS	7	Network infrastructure [member]	member	IAS 16.37 <sup>disclosure</sup>				
IFRS	7	Bearer plants [member]	member	Effective 2016-01-01 IFRS 16.37 <sup>disclosure</sup>				
IFRS	7	Tangible exploration and evaluation assets [member]	member	IFRS 6.25 <sup>disclosure</sup>				
IFRS	7	Mining assets [member]	member	IAS 16.37 <sup>disclosure</sup>				
IFRS	8	Mining property [member]	member	IAS 16.37 <sup>disclosure</sup>				
IFRS	7	Oil and gas assets [member]	member	IAS 16.37 <sup>disclosure</sup>				
IFRS	7	Leasehold improvements [member]	member	IAS 16.37 <sup>disclosure</sup>				
IFRS	7	Property, plant and equipment under operating leases [member]	member	IAS 16.37 <sup>disclosure</sup>				
IFRS	7	Construction in progress [member]	member	IAS 16.37 <sup>disclosure</sup>				
IFRS	7	Other property, plant and equipment [member]	member	IAS 16.37 <sup>disclosure</sup>				
		Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	axis	IAS 38.118 <sup>disclosure</sup> , IAS 17.32 <sup>disclosure</sup> , IAS 40.76 <sup>disclosure</sup> , IAS 41.54 <sup>disclosure</sup> , IAS 16.73 <sup>disclosure</sup> , Effective 2018-01-01 IFRS 7.35 <sup>disclosure</sup> , IAS 38.118 <sup>disclosure</sup> , IFRS 3.867 <sup>disclosure</sup> , IFRS 7.IG29 <sup>disclosure</sup> , Expiry date 2018-01-01 IFRS 7.IG29 <sup>disclosure</sup> , IAS 40.79 <sup>disclosure</sup> , IAS 41.50 <sup>disclosure</sup> , IAS 16.73 <sup>disclosure</sup> , IAS 40.79 <sup>disclosure</sup> , Effective 2018-01-01 IFRS 7.35 <sup>disclosure</sup>				
IFRS	5	Carrying amount [member]	member [default]	IAS 38.118 <sup>disclosure</sup> , Expiry date 2018-01-01 IFRS 7.IG29 <sup>disclosure</sup> , IAS 17.32 <sup>disclosure</sup> , IAS 40.79 <sup>disclosure</sup> , Effective 2018-01-01 IFRS 7.35 <sup>disclosure</sup> , IAS 16.73 <sup>disclosure</sup> , IAS 40.79 <sup>disclosure</sup> , Effective 2018-01-01 IFRS 7.35 <sup>disclosure</sup> , IAS 16.73 <sup>disclosure</sup> , IAS 40.76 <sup>disclosure</sup> , IFRS 3.867 <sup>disclosure</sup> , Effective 2018-01-01 IFRS 7.35 <sup>disclosure</sup> , IAS 41.50 <sup>disclosure</sup> , IAS 16.73 <sup>disclosure</sup> , IAS 40.79 <sup>disclosure</sup> , Effective 2018-01-01 IFRS 7.35 <sup>disclosure</sup>				
IFRS	6	Gross carrying amount [member]	member	Effective 2018-01-01 IFRS 7.35 <sup>disclosure</sup> , IAS 40.79 <sup>disclosure</sup> , IAS 38.118 <sup>disclosure</sup> , IAS 16.73 <sup>disclosure</sup> , Effective 2018-01-01 IFRS 7.35 <sup>disclosure</sup> , IAS 41.54 <sup>disclosure</sup> , IAS 16.73 <sup>disclosure</sup> , IAS 17.32 <sup>disclosure</sup> , Effective 2018-01-01 IFRS 7.35 <sup>disclosure</sup>				
IFRS	7	Accumulated depreciation, amortisation and impairment [member]	member	IAS 16.73 <sup>disclosure</sup> , IAS 16.75 <sup>disclosure</sup> , IAS 41.54 <sup>disclosure</sup> , IAS 16.75 <sup>disclosure</sup> , IAS 38.118 <sup>disclosure</sup> , IAS 17.32 <sup>disclosure</sup> , IAS 40.79 <sup>disclosure</sup>				
IFRS	8	Accumulated depreciation and amortisation [member]	member	IAS 41.54 <sup>disclosure</sup> , IAS 16.75 <sup>disclosure</sup> , IAS 17.32 <sup>disclosure</sup> , IAS 40.79 <sup>disclosure</sup> , IAS 38.118 <sup>disclosure</sup> , IAS 16.73 <sup>disclosure</sup> , IAS 17.32 <sup>disclosure</sup> , Effective 2018-01-01 IFRS 7.35 <sup>disclosure</sup> , IAS 40.79 <sup>disclosure</sup> , IAS 38.118 <sup>disclosure</sup> , IAS 16.73 <sup>disclosure</sup> , Effective 2018-01-01 IFRS 7.35 <sup>disclosure</sup>				
IFRS	7	Accumulated impairment [member]	member	IFRS 3.867 <sup>disclosure</sup> , IAS 17.32 <sup>disclosure</sup> , IAS 17.32 <sup>disclosure</sup> , Effective 2018-01-01 IFRS 7.35 <sup>disclosure</sup> , IAS 40.79 <sup>disclosure</sup> , IAS 38.118 <sup>disclosure</sup> , IAS 16.73 <sup>disclosure</sup> , IAS 17.32 <sup>disclosure</sup> , Effective 2018-01-01 IFRS 7.35 <sup>disclosure</sup>				
IFRS	8	Disclosure of detailed information about property, plant and equipment [line items]	line items	IAS 16.73 <sup>disclosure</sup>				
IFRS	5	Measurement bases, property, plant and equipment	text	IAS 16.73 <sup>disclosure</sup>				
IFRS	5	Depreciation method, property, plant and equipment	text	IAS 16.73 <sup>disclosure</sup>				
IFRS	5	Useful lives or depreciation rates, property, plant and equipment	text	IAS 16.73 <sup>disclosure</sup>				
IFRS	5	Effective dates of revaluation, property, plant and equipment	text	IAS 16.77 <sup>disclosure</sup>				

IFRS /AU	Level	Label	Type	IFRS reference	AU additional reference	AU Reference	Not used in IFRS AU Taxonomy	Not used in entry point two
IFRS	5	Explanation of involvement of independent valuer in revaluation, property, plant and equipment	text	IAS 16.77 <sup>b</sup> Disclosure				
IFRS	5	Reconciliation of changes in property, plant and equipment [abstract]						
IFRS	6	Property, plant and equipment at beginning of period	X <sup>instant, debit</sup>	IAS 16.73 <sup>a</sup> Disclosure, IAS 1.54 <sup>a</sup> Disclosure				
IFRS	6	Changes in property, plant and equipment [abstract]						
IFRS	7	Additions other than through business combinations, property, plant and equipment	X <sup>duration, debit</sup>	IAS 16.73 <sup>e</sup> (i) Disclosure				
IFRS	7	Acquisitions through business combinations, property, plant and equipment	X <sup>duration, debit</sup>	IAS 16.73 <sup>e</sup> (iii) Disclosure				
IFRS	7	Increase (decrease) through net exchange differences, property, plant and equipment	X <sup>duration, debit</sup>	IAS 16.73 <sup>e</sup> (vii) Disclosure				
IFRS	7	Depreciation, property, plant and equipment	(X) <sup>duration</sup>	IAS 16.75 <sup>a</sup> Disclosure, IAS 16.73 <sup>e</sup> (vii) Disclosure				
IFRS	7	Impairment loss recognised in profit or loss, property, plant and equipment	(X) <sup>duration</sup>	IAS 16.73 <sup>e</sup> (v) Disclosure, IAS 1.98 <sup>b</sup> Disclosure				
IFRS	7	Reversal of impairment loss recognised in profit or loss, property, plant and equipment	X <sup>duration</sup>	IAS 16.73 <sup>e</sup> (vi) Disclosure, IAS 1.98 <sup>b</sup> Disclosure				
IFRS	7	Revaluation increase (decrease), property, plant and equipment	X <sup>duration, debit</sup>	IAS 16.73 <sup>e</sup> (iv) Disclosure, IAS 16.77 <sup>c</sup> Disclosure				
IFRS	7	Impairment loss recognised in other comprehensive income, property, plant and equipment	(X) <sup>duration</sup>	IAS 16.73 <sup>e</sup> (iv) Disclosure				
IFRS	7	Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	X <sup>duration</sup>	IAS 16.73 <sup>e</sup> (iv) Disclosure				
IFRS	7	Increase (decrease) through transfers and other changes, property, plant and equipment [abstract]						
IFRS	8	Increase (decrease) through transfers, property, plant and equipment	X <sup>duration, debit</sup>	IAS 16.73 <sup>e</sup> Common practice				
IFRS	8	Increase (decrease) through transfers from (to) investment property, property, plant and equipment	X <sup>duration, debit</sup>	IAS 16.73 <sup>e</sup> Common practice				
IFRS	8	Increase (decrease) through transfers from construction in progress, property, plant and equipment	X <sup>duration, debit</sup>	IAS 16.73 <sup>e</sup> Common practice				
IFRS	8	Increase (decrease) through other changes, property, plant and equipment	X <sup>duration, debit</sup>	IAS 16.73 <sup>e</sup> (ix) Disclosure				
IFRS	8	Total increase (decrease) through transfers and other changes, property, plant and equipment	X <sup>duration, debit</sup>	IAS 16.73 <sup>e</sup> Common practice				
IFRS	7	Disposals and retirements, property, plant and equipment [abstract]						
IFRS	8	Disposals, property, plant and equipment	(X) <sup>duration, credit</sup>	IAS 16.73 <sup>e</sup> (ii) Disclosure				
IFRS	8	Retirements, property, plant and equipment	(X) <sup>duration, credit</sup>	IAS 16.73 <sup>e</sup> Common practice				
IFRS	8	Total disposals and retirements, property, plant and equipment	(X) <sup>duration, credit</sup>	IAS 16.73 <sup>e</sup> Common practice				
IFRS	7	Decrease through classified as held for sale, property, plant and equipment	(X) <sup>duration, credit</sup>	IAS 16.73 <sup>e</sup> (ii) Disclosure				
IFRS	7	Decrease through loss of control of subsidiary, property, plant and equipment	(X) <sup>duration, credit</sup>	IAS 16.73 <sup>e</sup> Common practice				
IFRS	7	Total increase (decrease) in property, plant and equipment	X <sup>duration, debit</sup>	IAS 16.73 <sup>e</sup> Disclosure				
IFRS	6	Property, plant and equipment at end of period	X <sup>instant, debit</sup>	IAS 16.73 <sup>a</sup> Disclosure, IAS 1.54 <sup>a</sup> Disclosure				
IFRS	5	Additional information [abstract]						
IFRS	6	Property, plant and equipment, expenditures recognised in course of its construction	X <sup>instant, debit</sup>	IAS 16.74 <sup>b</sup> Disclosure				
IFRS	6	Property, plant and equipment, temporarily idle	X <sup>instant, debit</sup>	IAS 16.79 <sup>b</sup> Example				
IFRS	6	Property, plant and equipment, gross carrying amount of fully depreciated assets still in use	X <sup>instant, debit</sup>	IAS 16.79 <sup>b</sup> Example				
IFRS	6	Property, plant and equipment, assets retired from active use and not classified as held for sale	X <sup>instant, debit</sup>	IAS 16.79 <sup>b</sup> Example				
IFRS	5	Property, plant and equipment, revaluation [abstract]						
IFRS	6	Property, plant and equipment, revalued assets	X <sup>instant, debit</sup>	IAS 16.77 <sup>c</sup> Disclosure				
IFRS	6	Property, plant and equipment, revalued assets, at cost	X <sup>instant, debit</sup>	IAS 16.77 <sup>c</sup> Disclosure				
IFRS	6	Property, plant and equipment, revaluation surplus	X <sup>instant, credit</sup>	IAS 16.77 <sup>c</sup> Disclosure				
IFRS	6	Description of restrictions on distribution of revaluation surplus to shareholders, property, plant and equipment	text	IAS 16.77 <sup>c</sup> Disclosure				
IFRS	2	Property, plant and equipment, restrictions on title	X <sup>instant, debit</sup>	IAS 16.74 <sup>a</sup> Disclosure				
IFRS	2	Description of existence of restrictions on title, property, plant and equipment	text	IAS 16.74 <sup>a</sup> Disclosure				
IFRS	2	Property, plant and equipment, pledged as security	X <sup>instant, debit</sup>	IAS 16.74 <sup>a</sup> Disclosure				
IFRS	2	Contractual commitments for acquisition of property, plant and equipment	X <sup>instant, credit</sup>	IAS 16.74 <sup>a</sup> Disclosure				
IFRS	2	Compensation from third parties for items of property, plant and equipment that were impaired, lost or given up	X <sup>duration, credit</sup>	IAS 16.74 <sup>a</sup> Disclosure				
IFRS	2	Fair value of property, plant and equipment materially different from carrying amount	X <sup>instant, debit</sup>	IAS 16.79 <sup>b</sup> Example				
IFRS	2	Identification of unadjusted comparative information	text	IFRS 11.C128 <sup>b</sup> Disclosure, FRS 10.C68 <sup>b</sup> Disclosure, IAS 27.18 <sup>b</sup> Disclosure, IAS 16.80A <sup>b</sup> Disclosure, IAS 38.130 <sup>b</sup> Disclosure				
IFRS	2	Statement that unadjusted comparative information has been prepared on different basis	text	IAS 27.18 <sup>b</sup> Disclosure, IFRS 11.C128 <sup>b</sup> Disclosure, IFRS 10.C68 <sup>b</sup> Disclosure, IAS 38.130 <sup>b</sup> Disclosure, IAS 16.80A <sup>b</sup> Disclosure				
IFRS	2	Explanation of basis of preparation of unadjusted comparative information	text	IAS 27.18 <sup>b</sup> Disclosure, IFRS 11.C128 <sup>b</sup> Disclosure, IFRS 10.C68 <sup>b</sup> Disclosure, IAS 16.80A <sup>b</sup> Disclosure, IAS 38.130 <sup>b</sup> Disclosure				
IFRS	2	Disclosure of additional information about recoverability of exploration and evaluation assets recognised for any of the areas of interest [text block]				AASB 6.Aus24.1		
IFRS	1	Disclosure of exploration and evaluation assets [text block]	text block	IFRS 6 - Disclosure <sup>b</sup> Disclosure				
IFRS	2	Description of accounting policy for exploration and evaluation expenditures [text block]	text block	IFRS 6.24 <sup>a</sup> Disclosure				
IFRS	2	Assets arising from exploration for and evaluation of mineral resources	X <sup>instant, debit</sup>	IFRS 6.24 <sup>a</sup> Disclosure				
IFRS	2	Liabilities arising from exploration for and evaluation of mineral resources	X <sup>instant, credit</sup>	IFRS 6.24 <sup>a</sup> Disclosure				
IFRS	2	Income arising from exploration for and evaluation of mineral resources	X <sup>duration, credit</sup>	IFRS 6.24 <sup>a</sup> Disclosure				
IFRS	2	Expense arising from exploration for and evaluation of mineral resources	X <sup>duration, debit</sup>	IFRS 6.24 <sup>a</sup> Disclosure				
IFRS	2	Cash flows from (used in) exploration for and evaluation of mineral resources, classified as operating activities	X <sup>duration, debit</sup>	IFRS 6.24 <sup>a</sup> Disclosure				
IFRS	2	Cash flows from (used in) exploration for and evaluation of mineral resources, classified as investing activities	X <sup>duration, debit</sup>	IFRS 6.24 <sup>b</sup> Disclosure				
AU	2	Disclosure of additional information about recoverability of exploration and evaluation assets recognised for any of the areas of interest [text block]				AASB 6.Aus24.1		
IFRS	1	Disclosure of financial instruments [text block]	text block	IFRS 7 - Scope <sup>b</sup> Disclosure				
IFRS	2	Disclosure of detailed information about financial instruments [text block]	text block	IFRS 7.31 <sup>a</sup> Disclosure, IFRS 7.7 <sup>a</sup> Disclosure, Effective 2018-01-01 IFRS 7.35K <sup>a</sup> Disclosure				
IFRS	3	Disclosure of detailed information about financial instruments [abstract]						
IFRS	4	Disclosure of detailed information about financial instruments [table]	table	Effective 2018-01-01 IFRS 7.35K <sup>a</sup> Disclosure, IFRS 7.31 <sup>a</sup> Disclosure, IFRS 7.7 <sup>a</sup> Disclosure, Effective 2018-01-01 IFRS 7.35M <sup>a</sup> Disclosure, IFRS 7.36 <sup>a</sup> Disclosure, Effective 2018-01-01 IFRS 7.35H <sup>a</sup> Disclosure, Effective 2018-01-01 IFRS 7.35K <sup>a</sup> Disclosure				
IFRS	5	Classes of financial instruments [axis]	axis	Effective 2018-01-01 IFRS 7.35M <sup>a</sup> Disclosure, Effective 2018-01-01 IFRS 7.35K <sup>a</sup> Disclosure				
IFRS	6	Financial instruments, class [member]	member [default]	Effective 2018-01-01 IFRS 7.35M <sup>a</sup> Disclosure, IFRS 7.36 <sup>a</sup> Disclosure, Effective 2018-01-01 IFRS 7.35K <sup>a</sup> Disclosure, Effective 2018-01-01 IFRS 7.35H <sup>a</sup> Disclosure				
IFRS	7	Loan commitments [member]	member	Effective 2018-01-01 IFRS 7.35M <sup>a</sup> Disclosure, Effective 2018-01-01 IFRS 7.88E <sup>a</sup> Disclosure				
IFRS	7	Financial guarantee contracts [member]	member	Effective 2018-01-01 IFRS 7.35M <sup>a</sup> Disclosure, Effective 2018-01-01 IFRS 7.88E <sup>a</sup> Disclosure				
IFRS	7	Trade receivables [member]	member	Effective 2018-01-01 IFRS 7.35M <sup>a</sup> Disclosure, Effective 2018-01-01 IFRS 7.35H b (iii) Disclosure, IAS 1.112 <sup>c</sup> Common practice, Effective 2018-01-01 IFRS 7.35M b (ii) Disclosure				
IFRS	7	Contract assets [member]	member	Effective 2018-01-01 IFRS 7.35M <sup>a</sup> Disclosure, Effective 2018-01-01 IFRS 7.35H b (iii) Disclosure, Effective 2018-01-01 IFRS 7.35H b (iii) Disclosure				
IFRS	7	Lease receivables [member]	member	Effective 2018-01-01 IFRS 7.35M b (ii) Disclosure, Effective 2018-01-01 IFRS 7.35H b (iii) Disclosure				
IFRS	7	Mortgages [member]	member	IFRS 7.IG40B <sup>a</sup> Example, Effective 2018-01-01 IFRS 7.IG20B <sup>a</sup> Example				
IFRS	7	Consumer loans [member]	member	IFRS 7.IG40B <sup>a</sup> Example, Effective 2018-01-01 IFRS 7.IG20C <sup>a</sup> Example				
IFRS	7	Corporate loans [member]	member	Effective 2018-01-01 IFRS 7.IG20C <sup>a</sup> Example, IAS 1.112 <sup>c</sup> Common practice				
IFRS	4	Disclosure of detailed information about financial instruments [line items]	line items	IAS 1.112 <sup>c</sup> Common practice				
IFRS	5	Description of accounting policy for recognising in profit or loss difference between fair value at initial recognition and transaction price [text block]	text block	IFRS 7.28 <sup>a</sup> Disclosure				
IFRS	5	Reconciliation of aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss [abstract]						
IFRS	6	Aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss [abstract]	X <sup>instant</sup>	IFRS 7.28 <sup>b</sup> Disclosure				
IFRS	6	Changes in aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss [abstract]	X <sup>duration</sup>	IFRS 7.IG14 <sup>a</sup> Example				
IFRS	7	Increase (decrease) through new transactions, aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss	X <sup>duration</sup>	IFRS 7.IG14 <sup>a</sup> Example				
IFRS	7	Other increases, aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss	X <sup>duration</sup>	IFRS 7.IG14 <sup>a</sup> Example				
IFRS	7	Other decreases, aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss	(X) <sup>duration</sup>	IFRS 7.IG14 <sup>a</sup> Example				
IFRS	7	Total increase (decrease) in aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss	X <sup>duration</sup>	IFRS 7.28 <sup>b</sup> Example				
IFRS	6	Aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss at end of period	X <sup>instant</sup>	IFRS 7.28 <sup>b</sup> Disclosure				
IFRS	5	Description of conclusion why transaction price was not best evidence of fair value	text	IFRS 7.28 <sup>c</sup> Disclosure				
IFRS	5	Maximum exposure to credit risk	X <sup>instant</sup>	Expiry date 2018-01-01 IFRS 7.36 <sup>a</sup> Disclosure, Effective 2018-01-01 IFRS 7.35K <sup>a</sup> Disclosure				
IFRS	5	Description of collateral held as security and other credit enhancements and their financial effect in respect of amount that best represents maximum exposure	text	Expiry date 2018-01-01 IFRS 7.36 <sup>a</sup> Disclosure				
IFRS	5	Description of collateral held as security and other credit enhancements	text	Effective 2018-01-01 IFRS 7.35K <sup>a</sup> Disclosure				
IFRS	5	Information about collateral held as security and other credit enhancements for credit-impaired financial assets [text block]	text block	Effective 2018-01-01 IFRS 7.35K <sup>a</sup> Disclosure				

IFRS / AU	Level	Label	Type	IFRS reference	AU additional reference	AU Reference	Not used in IFRS AU Taxonomy	Not used in entry point two
IFRS	5	Maximum exposure to credit risk, financial instruments to which impairment requirements in IFRS 9 are not applied	X instant	Effective 2018-01-01 IFRS 7.36 <sup>a</sup> disclosure				
		Description of collateral held as security and other credit enhancements and their financial effect in respect of amount that best represents maximum exposure, financial instruments to which impairment requirements in IFRS 9 are not applied	text	Effective 2018-01-01 IFRS 7.36 <sup>b</sup> disclosure				
IFRS	5							
IFRS	2	Disclosure of financial assets [text block]	text block	IFRS 7.7 <sup>disclosure</sup>				
IFRS	3	Disclosure of financial assets [abstract]						
IFRS	4	Disclosure of financial assets [table]	table	IFRS 7.7 <sup>disclosure</sup>				
IFRS	5	Classes of financial assets [axis]	axis	IFRS 7.8 <sup>disclosure</sup>				
IFRS	6	Financial assets, class [member]	member [default]	IFRS 7.8 <sup>disclosure</sup>				
IFRS	7	Financial assets at amortised cost, class [member]	member	IFRS 7.8 <sup>disclosure</sup>				
IFRS	8	Mortgages [member]	member	IFRS 7.8 <sup>disclosure</sup>				
		Consumer loans [member]	member	IFRS 7.8 <sup>disclosure</sup>				
		Corporate loans [member]	member	IFRS 7.8 <sup>disclosure</sup>				
		Trade receivables [member]	member	Effective 2018-01-01 IFRS 7.35N <sup>sample</sup> , Effective 2018-01-01 IFRS 7.35H b (iii) <sup>disclosure</sup> , IAS 1.112 <sup>Common practice</sup> , Effective 2018-01-01 IFRS 7.35M b (iii) <sup>disclosure</sup>				
IFRS	8							
IFRS	7	Financial assets at fair value, class [member]	member	IFRS 7.8 <sup>disclosure</sup>				
IFRS	8	Trading securities [member]	member	IFRS 7.8 <sup>disclosure</sup>				
IFRS	8	Derivatives [member]	member	IFRS 7.8 <sup>disclosure</sup>				
IFRS	8	Option contract [member]	member	IAS 1.112 <sup>Common practice</sup>				
IFRS	8	Futures contract [member]	member	IAS 1.112 <sup>Common practice</sup>				
IFRS	8	Swap contract [member]	member	IAS 1.112 <sup>Common practice</sup>				
IFRS	8	Forward contract [member]	member	IAS 1.112 <sup>Common practice</sup>				
IFRS	8	Equity investments [member]	member	IFRS 7.8 <sup>disclosure</sup>				
IFRS	7	Financial assets outside scope of IFRS 7, class [member]	member	IFRS 7.8 <sup>disclosure</sup>				
IFRS	5	Categories of financial assets [axis]	axis	IFRS 7.8 <sup>disclosure</sup>				
IFRS	6	Financial assets, category [member]	member [default]	IFRS 7.8 <sup>disclosure</sup>				
IFRS	7	Financial assets at fair value through profit or loss, category [member]	member	IFRS 7.8 <sup>disclosure</sup>				
		Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently, category [member]	member	IFRS 7.8 <sup>disclosure</sup>				
IFRS	8	Financial assets at fair value through profit or loss, classified as held for trading, category [member]	member	Expiry date 2018-01-01 IFRS 7.8 <sup>disclosure</sup>				
IFRS	8	Financial assets at fair value through profit or loss, mandatorily measured at fair value, category [member]	member	Effective 2018-01-01 IFRS 7.8 <sup>disclosure</sup>				
IFRS	7	Financial assets available-for-sale, category [member]	member	Expiry date 2018-01-01 IFRS 7.8 <sup>disclosure</sup>				
IFRS	7	Held-to-maturity investments, category [member]	member	Expiry date 2018-01-01 IFRS 7.8 <sup>disclosure</sup>				
IFRS	7	Loans and receivables, category [member]	member	Expiry date 2018-01-01 IFRS 7.8 <sup>disclosure</sup>				
IFRS	7	Financial assets at amortised cost, category [member]	member	Effective 2018-01-01 IFRS 7.8 <sup>disclosure</sup>				
IFRS	7	Financial assets at fair value through other comprehensive income, category [member]	member	Effective 2018-01-01 IFRS 7.8 <sup>disclosure</sup>				
IFRS	8	Financial assets measured at fair value through other comprehensive income, category [member]	member	Effective 2018-01-01 IFRS 7.8 <sup>disclosure</sup>				
IFRS	8	Investments in equity instruments designated at fair value through other comprehensive income [member]	member	Effective 2018-01-01 IFRS 7.11A <sup>disclosure</sup> , Effective 2018-01-01 IFRS 7.8 <sup>disclosure</sup>				
IFRS	4	Disclosure of financial assets [line items]	line items					
		Financial assets	X instant, debit	Effective 2018-01-01 IFRS 7.35N <sup>disclosure</sup> , IFRS 7.25 <sup>disclosure</sup> , Effective 2018-01-01 IFRS 7.35M <sup>disclosure</sup> , Effective 2018-01-01 IFRS 7.35N <sup>disclosure</sup> , Effective 2018-01-01 IFRS 7.35N <sup>sample</sup>				
IFRS	5	Financial assets, at fair value	X instant, debit	IFRS 7.25 <sup>disclosure</sup>				
IFRS	5	Net real amount	X instant	IAS 1.112 <sup>Common practice</sup>				
IFRS	6	Reconciliation of changes in allowance account for credit losses of financial assets [abstract]						
IFRS	6	Allowance account for credit losses of financial assets at beginning of period	X instant, credit	Expiry date 2018-01-01 IFRS 7.16 <sup>disclosure</sup>				
IFRS	6	Changes in allowance account for credit losses of financial assets [abstract]						
IFRS	7	Additional allowance recognised in profit or loss, allowance account for credit losses of financial assets	X duration	Expiry date 2018-01-01 IFRS 7.16 <sup>Common practice</sup>				
IFRS	7	Utilisation, allowance account for credit losses of financial assets	(X) duration, debit	Expiry date 2018-01-01 IFRS 7.16 <sup>Common practice</sup>				
IFRS	7	Reversal, allowance account for credit losses of financial assets	(X) duration	Expiry date 2018-01-01 IFRS 7.16 <sup>Common practice</sup>				
IFRS	7	Increase (decrease) through net exchange differences, allowance account for credit losses of financial assets	X duration, credit	Expiry date 2018-01-01 IFRS 7.16 <sup>Common practice</sup>				
IFRS	7	Increase (decrease) through adjustments arising from passage of time, allowance account for credit losses of financial assets	X duration, credit	Expiry date 2018-01-01 IFRS 7.16 <sup>Common practice</sup>				
IFRS	7	Increase (decrease) through other changes, allowance account for credit losses of financial assets	X duration, credit	Expiry date 2018-01-01 IFRS 7.16 <sup>Common practice</sup>				
IFRS	7	Total increase (decrease) in allowance account for credit losses of financial assets	X duration, credit	Expiry date 2018-01-01 IFRS 7.16 <sup>disclosure</sup>				
IFRS	6	Allowance account for credit losses of financial assets at end of period	X instant, credit	Expiry date 2018-01-01 IFRS 7.16 <sup>disclosure</sup>				
IFRS	5	Impairment loss on financial assets	X duration, debit	Expiry date 2018-01-01 IFRS 7.20 <sup>disclosure</sup>				
IFRS	5	Information about credit quality of neither past due nor impaired financial assets [text block]	text block	Expiry date 2018-01-01 IFRS 7.36 <sup>disclosure</sup>				
IFRS	6	Analysis of credit exposures using external credit grading system [text block]	text block	Expiry date 2018-01-01 IFRS 7.IG23 <sup>disclosure</sup>				
IFRS	7	Description of rating agencies used	text	Expiry date 2018-01-01 IFRS 7.IG24 <sup>disclosure</sup>				
IFRS	7	Rated credit exposures	X instant	Expiry date 2018-01-01 IFRS 7.IG24 <sup>disclosure</sup>				
IFRS	7	Unrated credit exposures	X instant	Expiry date 2018-01-01 IFRS 7.IG24 <sup>disclosure</sup>				
IFRS	7	Description of relationship between internal and external ratings	text	Expiry date 2018-01-01 IFRS 7.IG25 <sup>disclosure</sup> , Expiry date 2018-01-01 IFRS 7.IG24 <sup>disclosure</sup>				
IFRS	6	Analysis of credit exposures using internal credit grading system [text block]	text block	Expiry date 2018-01-01 IFRS 7.IG23 <sup>disclosure</sup>				
IFRS	7	Description of internal credit ratings process	text	Expiry date 2018-01-01 IFRS 7.IG25 <sup>disclosure</sup>				
IFRS	7	Description of relationship between internal and external ratings	text	Expiry date 2018-01-01 IFRS 7.IG24 <sup>disclosure</sup> , Expiry date 2018-01-01 IFRS 7.IG24 <sup>disclosure</sup>				
IFRS	6	Description of nature of counterparty	text	Expiry date 2018-01-01 IFRS 7.IG23 <sup>disclosure</sup>				
IFRS	6	Description of historical information about counterparty default rates	text	Expiry date 2018-01-01 IFRS 7.IG23 <sup>disclosure</sup>				
IFRS	6	Description of other information used to assess credit quality	text	Expiry date 2018-01-01 IFRS 7.IG23 <sup>disclosure</sup>				
IFRS	5	Financial assets previously designated at fair value through profit or loss but no longer so designated, initial application of IFRS 9	X instant, debit	Effective 2018-01-01 IFRS 7.421 <sup>disclosure</sup>				
IFRS	6	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	Effective 2018-01-01 IFRS 7.421 <sup>disclosure</sup>				
IFRS	6	Financial assets previously designated at fair value through profit or loss reclassified voluntarily, initial application of IFRS 9	X instant, debit	Effective 2018-01-01 IFRS 7.421 <sup>disclosure</sup>				
IFRS	2	Disclosure of external credit grades [text block]	text block	Expiry date 2018-01-01 IFRS 7.IG24 <sup>disclosure</sup>				
IFRS	3	Disclosure of external credit grades [abstract]						
IFRS	4	Disclosure of external credit grades [table]	table	Expiry date 2018-01-01 IFRS 7.IG24 <sup>disclosure</sup> , Effective 2018-01-01 IFRS 7.IG24 <sup>disclosure</sup>				
IFRS	5	External credit grades [axis]	axis	Effective 2018-01-01 IFRS 7.IG20 <sup>disclosure</sup> , Expiry date 2018-01-01 IFRS 7.IG24 <sup>disclosure</sup>				
IFRS	6	Entity's total for external credit grades [member]	member [default]	Effective 2018-01-01 IFRS 7.IG20 <sup>disclosure</sup> , Expiry date 2018-01-01 IFRS 7.IG24 <sup>disclosure</sup>				
IFRS	7	External credit grades [member]	member	Expiry date 2018-01-01 IFRS 7.IG24 <sup>disclosure</sup> , Effective 2018-01-01 IFRS 7.IG20 <sup>disclosure</sup>				
IFRS	5	Classes of financial assets [axis]	axis	IFRS 7.8 <sup>disclosure</sup>				
IFRS	6	Financial assets, class [member]	member [default]	IFRS 7.8 <sup>disclosure</sup>				
IFRS	7	Financial assets at amortised cost, class [member]	member	IFRS 7.8 <sup>disclosure</sup>				
IFRS	8	Mortgages [member]	member	IFRS 7.8 <sup>disclosure</sup>				
		Consumer loans [member]	member	IFRS 7.8 <sup>disclosure</sup>				
		Corporate loans [member]	member	IFRS 7.8 <sup>disclosure</sup>				
		Trade receivables [member]	member	Effective 2018-01-01 IFRS 7.35N <sup>sample</sup> , Effective 2018-01-01 IFRS 7.35H b (iii) <sup>disclosure</sup> , IAS 1.112 <sup>Common practice</sup> , Effective 2018-01-01 IFRS 7.35M b (iii) <sup>disclosure</sup>				
IFRS	8							
IFRS	7	Financial assets at fair value, class [member]	member	IFRS 7.8 <sup>disclosure</sup>				
IFRS	8	Trading securities [member]	member	IFRS 7.8 <sup>disclosure</sup>				
IFRS	8	Derivatives [member]	member	IFRS 7.8 <sup>disclosure</sup>				
IFRS	8	Option contract [member]	member	IAS 1.112 <sup>Common practice</sup>				
IFRS	8	Futures contract [member]	member	IAS 1.112 <sup>Common practice</sup>				
IFRS	8	Swap contract [member]	member	IAS 1.112 <sup>Common practice</sup>				
IFRS	8	Forward contract [member]	member	IAS 1.112 <sup>Common practice</sup>				
IFRS	8	Equity investments [member]	member	IFRS 7.8 <sup>disclosure</sup>				
IFRS	7	Financial assets outside scope of IFRS 7, class [member]	member	IFRS 7.8 <sup>disclosure</sup>				
IFRS	4	Disclosure of external credit grades [line items]	line items					
		Credit exposure	X instant	Expiry date 2018-01-01 IFRS 7.IG24 <sup>disclosure</sup> , Expiry date 2018-01-01 IFRS 7.IG25 <sup>disclosure</sup>				
IFRS	2	Disclosure of internal credit grades [text block]	text block	Expiry date 2018-01-01 IFRS 7.IG25 <sup>disclosure</sup>				
IFRS	3	Disclosure of internal credit grades [abstract]						
IFRS	4	Disclosure of internal credit grades [table]	table	Expiry date 2018-01-01 IFRS 7.IG25 <sup>disclosure</sup> , Effective 2018-01-01 IFRS 7.IG25 <sup>disclosure</sup>				
IFRS	5	Internal credit grades [axis]	axis	Expiry date 2018-01-01 IFRS 7.IG25 <sup>disclosure</sup> , Effective 2018-01-01 IFRS 7.IG20 <sup>disclosure</sup>				
IFRS	6	Entity's total for internal credit grades [member]	member [default]	Effective 2018-01-01 IFRS 7.IG20 <sup>disclosure</sup> , Expiry date 2018-01-01 IFRS 7.IG25 <sup>disclosure</sup>				
IFRS	7	Internal credit grades [member]	member	Effective 2018-01-01 IFRS 7.IG20 <sup>disclosure</sup> , Expiry date 2018-01-01 IFRS 7.IG25 <sup>disclosure</sup>				
IFRS	5	Classes of financial assets [axis]	axis	IFRS 7.8 <sup>disclosure</sup>				
IFRS	6	Financial assets, class [member]	member [default]	IFRS 7.8 <sup>disclosure</sup>				
IFRS	7	Financial assets at amortised cost, class [member]	member	IFRS 7.8 <sup>disclosure</sup>				

IFRS / AU	Level	Label	Type	IFRS reference	AU additional reference	AU Reference	Not used in IFRS AU Taxonomy	Not used in entry point two
IFRS	8	Mortgages [member]	member	IFRS 7.IG40B <sub>sample</sub> , Effective 2018-01-01 IFRS 7.IG20B <sub>sample</sub>				
IFRS	8	Consumer loans [member]	member	IFRS 7.IG40B <sub>sample</sub> , Effective 2018-01-01 IFRS 7.IG20C <sub>sample</sub>				
IFRS	8	Corporate loans [member]	member	Effective 2018-01-01 IFRS 7.IG20C <sub>sample</sub> , IAS 1.112 <sub>Common practice</sub>				
IFRS	8	Trade receivables [member]	member	Effective 2018-01-01 IFRS 7.35N <sub>sample</sub> , Effective 2018-01-01 IFRS 7.35H b (iii) <sub>disclosure</sub> , IAS 1.112 <sub>Common practice</sub> , Effective 2018-01-01 IFRS 7.35M b (iii) <sub>disclosure</sub>				
IFRS	7	Financial assets at fair value, class [member]	member	IFRS 7.82 <sub>disclosure</sub>				
IFRS	8	Trading securities [member]	member	IFRS 7.IG40B <sub>sample</sub>				
IFRS	8	Derivatives [member]	member	IFRS 7.IG40B <sub>sample</sub> , IFRS 13.IE60 <sub>sample</sub>				
IFRS	8	Option contract [member]	member	IAS 1.112 <sub>Common practice</sub>				
IFRS	8	Futures contract [member]	member	IAS 1.112 <sub>Common practice</sub>				
IFRS	8	Swap contract [member]	member	IAS 1.112 <sub>Common practice</sub>				
IFRS	8	Forward contract [member]	member	IAS 1.112 <sub>Common practice</sub>				
IFRS	8	Equity investments [member]	member	IFRS 7.IG40B <sub>sample</sub>				
IFRS	7	Financial assets outside scope of IFRS 7, class [member]	member	IFRS 7.82 <sub>disclosure</sub>				
IFRS	4	Disclosure of internal credit grades [line items]	line items					
IFRS	5	Credit exposure	X <sub>instant</sub>	Expiry date 2018-01-01 IFRS 7.IG24 <sub>sample</sub> , Expiry date 2018-01-01 IFRS 7.IG25 <sub>sample</sub>				
IFRS	2	Disclosure of financial liabilities [text block]	text block	IFRS 7.7 <sub>disclosure</sub>				
IFRS	3	Disclosure of financial liabilities [abstract]						
IFRS	4	Disclosure of financial liabilities [table]	table	IFRS 7.7 <sub>disclosure</sub>				
IFRS	5	Classes of financial liabilities [axis]	axis	IFRS 7.6 <sub>disclosure</sub>				
IFRS	6	Financial liabilities, class [member]	member [default]	IFRS 7.6 <sub>disclosure</sub>				
IFRS	7	Financial liabilities at amortised cost, class [member]	member	IFRS 7.82 <sub>disclosure</sub>				
IFRS	7	Financial liabilities at fair value, class [member]	member	IFRS 7.82 <sub>disclosure</sub>				
IFRS	7	Financial liabilities outside scope of IFRS 7, class [member]	member	IFRS 7.82 <sub>disclosure</sub>				
IFRS	5	Categories of financial liabilities [axis]	axis	IFRS 7.8 <sub>disclosure</sub>				
IFRS	6	Financial liabilities, category [member]	member [default]	IFRS 7.8 <sub>disclosure</sub>				
IFRS	7	Financial liabilities at fair value through profit or loss, category [member]	member	IFRS 7.8 <sub>disclosure</sub>				
IFRS	8	Financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently, category [member]	member	IFRS 7.8 <sub>disclosure</sub>				
IFRS	8	Financial liabilities at fair value through profit or loss that meet definition of held for trading, category [member]	member	IFRS 7.8 <sub>disclosure</sub>				
IFRS	7	Financial liabilities at amortised cost, category [member]	member	Effective 2018-01-01 IFRS 7.8 <sub>disclosure</sub> , Expiry date 2018-01-01 IFRS 7.8 <sub>disclosure</sub>				
IFRS	4	Disclosure of financial liabilities [line items]	line items					
IFRS	5	Financial liabilities	X <sub>instant, credit</sub>	IFRS 7.25 <sub>disclosure</sub>				
IFRS	5	Financial liabilities, at fair value	X <sub>instant, credit</sub>	IFRS 7.25 <sub>disclosure</sub>				
IFRS	5	Financial liabilities previously designated at fair value through profit or loss but no longer so designated, initial application of IFRS 9	X <sub>instant, credit</sub>	Effective 2018-01-01 IFRS 7.42i <sub>disclosure</sub>				
IFRS	6	Financial liabilities previously designated at fair value through profit or loss reclassified due to requirements of IFRS 9, initial application of IFRS 5	X <sub>instant, credit</sub>	Effective 2018-01-01 IFRS 7.42i <sub>disclosure</sub>				
IFRS	6	Financial liabilities previously designated at fair value through profit or loss reclassified voluntarily, initial application of IFRS 9	X <sub>instant, credit</sub>	Effective 2018-01-01 IFRS 7.42i <sub>disclosure</sub>				
IFRS	2	Designated loans or receivables at fair value through profit or loss [abstract]						
IFRS	3	Maximum exposure to credit risk of loans or receivables	X <sub>instant</sub>	Expiry date 2018-01-01 IFRS 7.9 <sub>disclosure</sub>				
IFRS	3	Amount by which loans or receivables related credit derivatives or similar instruments mitigate maximum exposure to credit risk	X <sub>instant</sub>	Expiry date 2018-01-01 IFRS 7.9 <sub>disclosure</sub>				
IFRS	3	Increase (decrease) in fair value of loans or receivables, attributable to changes in credit risk of financial assets	X <sub>duration, debit</sub>	Expiry date 2018-01-01 IFRS 7.9 <sub>disclosure</sub>				
IFRS	3	Accumulated increase (decrease) in fair value of loan or receivable, attributable to changes in credit risk of financial assets	X <sub>instant, debit</sub>	Expiry date 2018-01-01 IFRS 7.9 <sub>disclosure</sub>				
IFRS	3	Increase (decrease) in fair value of loans or receivables related credit derivatives or similar instruments	X <sub>duration</sub>	Expiry date 2018-01-01 IFRS 7.9 <sub>disclosure</sub>				
IFRS	3	Accumulated increase (decrease) in fair value of loans or receivables related credit derivatives or similar instruments	X <sub>instant</sub>	Expiry date 2018-01-01 IFRS 7.9 <sub>disclosure</sub>				
IFRS	2	Financial assets designated as measured at fair value through profit or loss [abstract]						
IFRS	3	Maximum exposure to credit risk of financial assets designated as measured at fair value through profit or loss	X <sub>instant</sub>	Effective 2018-01-01 IFRS 7.9 <sub>disclosure</sub>				
IFRS	3	Amount by which financial assets designated as measured at fair value through profit or loss related credit derivatives or similar instruments mitigate maximum exposure to credit risk	X <sub>instant</sub>	Effective 2018-01-01 IFRS 7.9 <sub>disclosure</sub>				
IFRS	3	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>	Effective 2018-01-01 IFRS 7.9 <sub>disclosure</sub>				
IFRS	3	Accumulated increase (decrease) in fair value of financial assets designated as measured at fair value through profit or loss, attributable to changes in credit risk of financial assets	X <sub>instant, debit</sub>	Effective 2018-01-01 IFRS 7.9 <sub>disclosure</sub>				
IFRS	3	Increase (decrease) in fair value of financial assets designated as measured at fair value through profit or loss related credit derivatives or similar instruments	X <sub>duration</sub>	Effective 2018-01-01 IFRS 7.9 <sub>disclosure</sub>				
IFRS	3	Accumulated increase (decrease) in fair value of financial assets designated as measured at fair value through profit or loss related credit derivatives or similar instruments	X <sub>instant</sub>	Effective 2018-01-01 IFRS 7.9 <sub>disclosure</sub>				
IFRS	2	Designated financial liabilities at fair value through profit or loss [abstract]						
IFRS	3	Increase (decrease) in fair value of financial liability, attributable to changes in credit risk of liability	X <sub>duration, credit</sub>	Expiry date 2018-01-01 IFRS 7.10 <sub>disclosure</sub> , Effective 2018-01-01 IFRS 7.10A <sub>disclosure</sub>				
IFRS	3	Accumulated increase (decrease) in fair value of financial liability, attributable to changes in credit risk of liability	X <sub>instant, credit</sub>	Effective 2018-01-01 IFRS 7.10A <sub>disclosure</sub>				
IFRS	3	Difference between carrying amount of financial liability and amount contractually required to pay at maturity to holder of obligation	X <sub>instant</sub>	IFRS 7.10 <sub>disclosure</sub> , Effective 2018-01-01 IFRS 7.10A <sub>disclosure</sub>				
IFRS	3	Transfers of cumulative gain (loss) within equity when changes in liability's credit risk are presented in other comprehensive income	X <sub>duration</sub>	Effective 2018-01-01 IFRS 7.10 <sub>disclosure</sub>				
IFRS	3	Description of reasons for transfers of cumulative gain (loss) within equity when changes in liability's credit risk are presented in other comprehensive income	text	Effective 2018-01-01 IFRS 7.10 <sub>disclosure</sub>				
IFRS	3	Amount presented in other comprehensive income realised at derecognition of financial liability	X <sub>duration</sub>	Effective 2018-01-01 IFRS 7.10 <sub>disclosure</sub>				
IFRS	2	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 <sub>disclosure</sub>				
IFRS	2	Description of reasons and relevant factors why amount of changes in fair value of financial assets and financial liabilities attributable to changes in credit risk are not faithfully represented	text	IFRS 7.11 <sub>disclosure</sub>				
IFRS	2	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	Effective 2018-01-01 IFRS 7.11 <sub>disclosure</sub>				
IFRS	2	Description of investments in equity instruments designated at fair value through other comprehensive income	text	Effective 2018-01-01 IFRS 7.11A <sub>disclosure</sub>				
IFRS	2	Description of reason for using presentation alternative	text	Effective 2018-01-01 IFRS 7.11A <sub>disclosure</sub>				
IFRS	2	Disclosure of fair value of investments in equity instruments designated at fair value through other comprehensive income [text block]	text block	Effective 2018-01-01 IFRS 7.11A <sub>disclosure</sub>				
IFRS	3	Disclosure of fair value of investments in equity instruments designated at fair value through other comprehensive income [abstract]						
IFRS	4	Disclosure of fair value of investments in equity instruments designated at fair value through other comprehensive income [table]	table	Effective 2018-01-01 IFRS 7.11A <sub>disclosure</sub>				
IFRS	5	Investments in equity instruments designated at fair value through other comprehensive income [axis]	axis	Effective 2018-01-01 IFRS 7.11A <sub>disclosure</sub>				
IFRS	6	Investments in equity instruments designated at fair value through other comprehensive income [member]	member [default]	Effective 2018-01-01 IFRS 7.11A <sub>disclosure</sub> , Effective 2018-01-01 IFRS 7.8 <sub>disclosure</sub>				
IFRS	4	Disclosure of fair value of investments in equity instruments designated at fair value through other comprehensive income [line items]	line items					
IFRS	5	Investments in equity instruments designated at fair value through other comprehensive income	X <sub>instant, debit</sub>	Effective 2018-01-01 IFRS 7.8 <sub>disclosure</sub> , Effective 2018-01-01 IFRS 7.11A <sub>disclosure</sub>				
IFRS	2	Dividends recognised for investments in equity instruments designated at fair value through other comprehensive income, held at end of reporting period	X <sub>duration, credit</sub>	Effective 2018-01-01 IFRS 7.11A <sub>disclosure</sub>				
IFRS	2	Dividends recognised for investments in equity instruments designated at fair value through other comprehensive income, derecognised during period	X <sub>duration, credit</sub>	Effective 2018-01-01 IFRS 7.11A <sub>disclosure</sub>				
IFRS	2	Explanation of transfers of cumulative gain or loss within equity of investments in equity instruments designated at fair value through other comprehensive income	text	Effective 2018-01-01 IFRS 7.11A <sub>disclosure</sub>				
IFRS	2	Description of reason for disposing of investments in equity instruments designated at fair value through other comprehensive income	text	Effective 2018-01-01 IFRS 7.11B <sub>disclosure</sub>				
IFRS	2	Fair value of investments in equity instruments designated at fair value through other comprehensive income at date of derecognition	X <sub>instant, debit</sub>	Effective 2018-01-01 IFRS 7.11B <sub>disclosure</sub>				
IFRS	2	Cumulative gain (loss) on disposal of investments in equity instruments designated at fair value through other comprehensive income	X <sub>duration, credit</sub>	Effective 2018-01-01 IFRS 7.11B <sub>disclosure</sub>				
IFRS	2	Reclassification out of financial assets at fair value through profit or loss	X <sub>duration, credit</sub>	Expiry date 2018-01-01 IFRS 7.12A <sub>disclosure</sub> , Expiry date 2018-01-01 IFRS 7.12 <sub>disclosure</sub>				
IFRS	2	Reclassification into financial assets at fair value through profit or loss	X <sub>duration, debit</sub>	Expiry date 2018-01-01 IFRS 7.12 <sub>disclosure</sub>				
IFRS	2	Reclassification out of available-for-sale financial assets	X <sub>duration, debit</sub>	Expiry date 2018-01-01 IFRS 7.12 <sub>disclosure</sub> , Expiry date 2018-01-01 IFRS 7.12A <sub>disclosure</sub>				
IFRS	2	Reclassification into available-for-sale financial assets	X <sub>duration, debit</sub>	Expiry date 2018-01-01 IFRS 7.12 <sub>disclosure</sub>				
IFRS	2	Reclassification out of held-to-maturity investments	X <sub>duration, credit</sub>	Expiry date 2018-01-01 IFRS 7.12 <sub>disclosure</sub>				
IFRS	2	Reclassification into held-to-maturity investments	X <sub>duration, debit</sub>	Expiry date 2018-01-01 IFRS 7.12 <sub>disclosure</sub>				
IFRS	2	Reclassification out of loans and receivables	X <sub>duration, credit</sub>	Expiry date 2018-01-01 IFRS 7.12 <sub>disclosure</sub>				
IFRS	2	Reclassification into loans and receivables	X <sub>duration, debit</sub>	Expiry date 2018-01-01 IFRS 7.12 <sub>disclosure</sub>				
IFRS	2	Financial assets reclassified out of financial assets at fair value through profit or loss, carrying amount	X <sub>instant, debit</sub>	Expiry date 2018-01-01 IFRS 7.12A <sub>disclosure</sub>				
IFRS	2	Financial assets reclassified out of financial assets at fair value through profit or loss, at fair value	X <sub>instant, debit</sub>	Expiry date 2018-01-01 IFRS 7.12A <sub>disclosure</sub>				
IFRS	2	Financial assets reclassified out of available-for-sale financial assets, carrying amount	X <sub>instant, debit</sub>	Expiry date 2018-01-01 IFRS 7.12A <sub>disclosure</sub>				
IFRS	2	Financial assets reclassified out of available-for-sale financial assets, at fair value	X <sub>instant, debit</sub>	Expiry date 2018-01-01 IFRS 7.12A <sub>disclosure</sub>				
IFRS	2	Explanation of facts and circumstances indicating rare situation for reclassification out of financial assets at fair value through profit or loss	text	Expiry date 2018-01-01 IFRS 7.12A <sub>disclosure</sub>				
IFRS	2	Fair value gains (losses) on financial assets reclassified out of financial assets at fair value through profit or loss recognised in profit or loss	X <sub>duration, credit</sub>	Expiry date 2018-01-01 IFRS 7.12A <sub>disclosure</sub>				
IFRS	2	Fair value gains (losses) on financial assets reclassified out of available-for-sale financial assets recognised in other comprehensive income	X <sub>duration, credit</sub>	Expiry date 2018-01-01 IFRS 7.12A <sub>disclosure</sub>				
IFRS	2	Fair value gains (losses) on financial assets reclassified out of financial assets at fair value through profit or loss not recognised in profit or loss	X <sub>duration, credit</sub>	Expiry date 2018-01-01 IFRS 7.12A <sub>disclosure</sub>				

IFRS /AU	Level	Label	Type	IFRS reference	AU additional reference	AU Reference	Not used in IFRS AU Taxonomy	Not used in entry point two
IFRS	2	Fair value gains (losses) on financial assets reclassified out of available-for-sale financial assets not recognised in other comprehensive income	X <sub>duration, credit</sub>	Expiry date 2018-01-01 IFRS 7.12A e <sub>disclosure</sub>				
IFRS	2	Gains (losses) on financial assets reclassified out of financial assets at fair value through profit or loss recognised in profit or loss	X <sub>duration, credit</sub>	Expiry date 2018-01-01 IFRS 7.12A e <sub>disclosure</sub>				
IFRS	2	Gains (losses) on financial assets reclassified out of available-for-sale financial assets recognised in profit or loss	X <sub>duration, credit</sub>	Expiry date 2018-01-01 IFRS 7.12A e <sub>disclosure</sub>				
IFRS	2	Income on financial assets reclassified out of financial assets at fair value through profit or loss recognised in profit or loss	X <sub>duration, credit</sub>	Expiry date 2018-01-01 IFRS 7.12A e <sub>disclosure</sub>				
IFRS	2	Income on financial assets reclassified out of available-for-sale financial assets recognised in profit or loss	X <sub>duration, credit</sub>	Expiry date 2018-01-01 IFRS 7.12A e <sub>disclosure</sub>				
IFRS	2	Expenses on financial assets reclassified out of financial assets at fair value through profit or loss recognised in profit or loss	X <sub>duration, debit</sub>	Expiry date 2018-01-01 IFRS 7.12A e <sub>disclosure</sub>				
IFRS	2	Expenses on financial assets reclassified out of available-for-sale financial assets recognised in profit or loss	X <sub>duration, debit</sub>	Expiry date 2018-01-01 IFRS 7.12A e <sub>disclosure</sub>				
IFRS	2	Effective interest rate of financial assets reclassified out of financial assets at fair value through profit or loss	X,XX	Expiry date 2018-01-01 IFRS 7.12A f <sub>disclosure</sub>				
IFRS	2	Estimated cash flows of financial assets reclassified out of financial assets at fair value through profit or loss	X <sub>duration, debit</sub>	Expiry date 2018-01-01 IFRS 7.12A f <sub>disclosure</sub>				
IFRS	2	Effective interest rate of financial assets reclassified out of available-for-sale financial assets	X,XX	Expiry date 2018-01-01 IFRS 7.12A f <sub>disclosure</sub>				
IFRS	2	Estimated cash flows of financial assets reclassified out of available-for-sale financial assets	X <sub>duration, debit</sub>	Expiry date 2018-01-01 IFRS 7.12A f <sub>disclosure</sub>				
IFRS	2	Disclosure of reclassification of financial assets [text block]	text block	Effective 2018-01-01 IFRS 7.12B e <sub>disclosure</sub>				
IFRS	3	Disclosure of reclassification of financial assets [abstract]						
IFRS	4	Disclosure of reclassification of financial assets [table]	table	Effective 2018-01-01 IFRS 7.12B e <sub>disclosure</sub>				
IFRS	5	Events of reclassification of financial assets [axis]	axis	Effective 2018-01-01 IFRS 7.12B e <sub>disclosure</sub>				
IFRS	6	Events of reclassification of financial assets [member]	member [default]	Effective 2018-01-01 IFRS 7.12B e <sub>disclosure</sub>				
IFRS	4	Disclosure of reclassification of financial assets [line items]	line items	Effective 2018-01-01 IFRS 7.12B e <sub>disclosure</sub>				
IFRS	5	Date of reclassification of financial assets due to change in business model	yyyy-mm-dd	Effective 2018-01-01 IFRS 7.12B e <sub>disclosure</sub>				
IFRS	5	Explanation of change in business model for managing financial assets	text	Effective 2018-01-01 IFRS 7.12B e <sub>disclosure</sub>				
IFRS	5	Description of effect of changing business model for managing financial assets on financial statements	text	Effective 2018-01-01 IFRS 7.12B e <sub>disclosure</sub>				
IFRS	5	Reclassification of financial assets out of measured at amortised cost into measured at fair value through profit or loss	X <sub>duration</sub>	Effective 2018-01-01 IFRS 7.12B c <sub>disclosure</sub>				
IFRS	5	Reclassification of financial assets out of measured at fair value through profit or loss into measured at amortised cost	X <sub>duration</sub>	Effective 2018-01-01 IFRS 7.12B c <sub>disclosure</sub>				
IFRS	5	Reclassification of financial assets out of measured at amortised cost into measured at fair value through other comprehensive income	X <sub>duration</sub>	Effective 2018-01-01 IFRS 7.12B c <sub>disclosure</sub>				
IFRS	5	Reclassification of financial assets out of measured at fair value through other comprehensive income into measured at amortised cost	X <sub>duration</sub>	Effective 2018-01-01 IFRS 7.12B c <sub>disclosure</sub>				
IFRS	5	Reclassification of financial assets out of measured at fair value through other comprehensive income into measured at fair value through profit or loss	X <sub>duration</sub>	Effective 2018-01-01 IFRS 7.12B c <sub>disclosure</sub>				
IFRS	5	Reclassification of financial assets out of measured at fair value through profit or loss into measured at fair value through other comprehensive income	X <sub>duration</sub>	Effective 2018-01-01 IFRS 7.12B c <sub>disclosure</sub>				
IFRS	2	Effective interest rate determined on date of reclassification for assets reclassified out of fair value through profit or loss category into amortised cost or fair value through other comprehensive income category	X,XX	Effective 2018-01-01 IFRS 7.12C d <sub>disclosure</sub>				
IFRS	2	Interest revenue recognised for assets reclassified out of fair value through profit or loss category into amortised cost or fair value through other comprehensive income category	X <sub>duration, credit</sub>	Effective 2018-01-01 IFRS 7.12C d <sub>disclosure</sub>				
IFRS	2	Fair value of financial assets reclassified out of fair value through profit or loss category into amortised cost or fair value through other comprehensive income category	X <sub>instant, debit</sub>	Effective 2018-01-01 IFRS 7.12D b <sub>disclosure</sub>				
IFRS	2	Fair value gain (loss) that would have been recognised in profit or loss if financial assets had not been reclassified	X <sub>duration, credit</sub>	Effective 2018-01-01 IFRS 7.12D b <sub>disclosure</sub>				
IFRS	2	Fair value of financial assets reclassified out of fair value through other comprehensive income category into amortised cost category	X <sub>instant, debit</sub>	Effective 2018-01-01 IFRS 7.12D b <sub>disclosure</sub>				
IFRS	2	Fair value gain (loss) that would have been recognised in other comprehensive income if financial assets had not been reclassified	X <sub>duration, credit</sub>	Effective 2018-01-01 IFRS 7.12D b <sub>disclosure</sub>				
IFRS	2	Disclosure of offsetting of financial assets and financial liabilities [text block]	text block	IFRS 7 - Offsetting financial assets and financial liabilities e <sub>disclosure</sub>				
IFRS	3	Disclosure of offsetting of financial assets [text block]	text block	IFRS 7.13C e <sub>disclosure</sub>				
IFRS	4	Disclosure of offsetting of financial assets [abstract]						
IFRS	5	Disclosure of offsetting of financial assets [table]	table	IFRS 7.13C e <sub>disclosure</sub>				
IFRS	6	Types of financial assets [axis]	axis	IFRS 7.852 e <sub>disclosure</sub> ; IFRS 7.851 e <sub>disclosure</sub>				
IFRS	7	Financial assets, type [member]	member [default]	IFRS 7.851 e <sub>disclosure</sub> ; IFRS 7.852 e <sub>disclosure</sub>				
IFRS	6	Counterparties [axis]	axis	IFRS 7.852 e <sub>disclosure</sub>				
IFRS	7	Counterparties [member]	member [default]	IFRS 7.852 e <sub>disclosure</sub>				
IFRS	8	Individually insignificant counterparties [member]	member	IFRS 7.852 e <sub>disclosure</sub>				
IFRS	5	Disclosure of offsetting of financial assets [line items]	line items	IFRS 7.852 e <sub>disclosure</sub>				
IFRS	6	Net financial assets subject to offsetting, enforceable master netting arrangements or similar agreements [abstract]						
IFRS	7	Net financial assets subject to offsetting, enforceable master netting arrangements or similar agreements in statement of financial position [abstract]						
IFRS	8	Gross financial assets subject to offsetting, enforceable master netting arrangements or similar agreements	X <sub>instant, debit</sub>	IFRS 7.13C b <sub>disclosure</sub>				
IFRS	8	Gross financial liabilities set off against financial assets subject to offsetting, enforceable master netting arrangements or similar agreements	(X) <sub>instant, credit</sub>	IFRS 7.13C b <sub>disclosure</sub>				
IFRS	8	Net financial assets subject to offsetting, enforceable master netting arrangements or similar agreements in statement of financial position	X <sub>instant, debit</sub>	IFRS 7.13C c <sub>disclosure</sub>				
IFRS	7	Amounts subject to enforceable master netting arrangement or similar agreement not set off against financial assets [abstract]						
IFRS	8	Financial instruments subject to enforceable master netting arrangement or similar agreement not set off against financial assets	(X) <sub>instant, credit</sub>	IFRS 7.1G40D example				
IFRS	8	Cash collateral received subject to enforceable master netting arrangement or similar agreement not set off against financial assets	(X) <sub>instant, credit</sub>	IFRS 7.1G40D example				
IFRS	8	Total amounts subject to enforceable master netting arrangement or similar agreement not set off against financial assets	(X) <sub>instant, credit</sub>	IFRS 7.13C d <sub>disclosure</sub>				
IFRS	7	Net financial assets subject to offsetting, enforceable master netting arrangements or similar agreements	X <sub>instant, debit</sub>	IFRS 7.13C e <sub>disclosure</sub>				
IFRS	3	Description of rights of set-off associated with financial assets subject to enforceable master netting arrangement or similar agreement	text	IFRS 7.13E e <sub>disclosure</sub>				
IFRS	3	Description of measurement differences for financial assets subject to offsetting, enforceable master netting arrangements or similar agreements	text	IFRS 7.8A2 e <sub>disclosure</sub>				
IFRS	3	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 7.8A6 e <sub>disclosure</sub>				
IFRS	3	Disclosure of offsetting of financial liabilities [text block]	text block	IFRS 7.13C e <sub>disclosure</sub>				
IFRS	4	Disclosure of offsetting of financial liabilities [abstract]						
IFRS	5	Disclosure of offsetting of financial liabilities [table]	table	IFRS 7.13C e <sub>disclosure</sub>				
IFRS	6	Types of financial liabilities [axis]	axis	IFRS 7.852 e <sub>disclosure</sub> ; IFRS 7.851 e <sub>disclosure</sub>				
IFRS	7	Financial liabilities, type [member]	member [default]	IFRS 7.851 e <sub>disclosure</sub> ; IFRS 7.852 e <sub>disclosure</sub>				
IFRS	6	Counterparties [axis]	axis	IFRS 7.852 e <sub>disclosure</sub>				
IFRS	7	Counterparties [member]	member [default]	IFRS 7.852 e <sub>disclosure</sub>				
IFRS	8	Individually insignificant counterparties [member]	member	IFRS 7.852 e <sub>disclosure</sub>				
IFRS	5	Disclosure of offsetting of financial liabilities [line items]	line items	IFRS 7.852 e <sub>disclosure</sub>				
IFRS	6	Net financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreements [abstract]						
IFRS	7	Net financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreements in statement of financial position [abstract]						
IFRS	8	Gross financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreements	X <sub>instant, credit</sub>	IFRS 7.13C b <sub>disclosure</sub>				
IFRS	8	Gross financial assets set off against financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreements	(X) <sub>instant, debit</sub>	IFRS 7.13C b <sub>disclosure</sub>				
IFRS	8	Net financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreements in statement of financial position	X <sub>instant, credit</sub>	IFRS 7.13C c <sub>disclosure</sub>				
IFRS	7	Amounts subject to enforceable master netting arrangement or similar agreement not set off against financial liabilities [abstract]						
IFRS	8	Financial instruments subject to enforceable master netting arrangement or similar agreement not set off against financial liabilities	(X) <sub>instant, debit</sub>	IFRS 7.1G40D example				
IFRS	8	Cash collateral pledged subject to enforceable master netting arrangement or similar agreement not set off against financial liabilities	(X) <sub>instant, debit</sub>	IFRS 7.1G40D example				
IFRS	8	Total amounts subject to enforceable master netting arrangement or similar agreement not set off against financial liabilities	(X) <sub>instant, debit</sub>	IFRS 7.13C d <sub>disclosure</sub>				
IFRS	7	Net financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreements	X <sub>instant, credit</sub>	IFRS 7.13C e <sub>disclosure</sub>				
IFRS	3	Description of rights of set-off associated with financial liabilities subject to enforceable master netting arrangement or similar agreement	text	IFRS 7.13E e <sub>disclosure</sub>				
IFRS	3	Description of measurement differences for financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreements	text	IFRS 7.8A2 e <sub>disclosure</sub>				
IFRS	3	Disclosure of reconciliation of financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreements to individual line items in statement of financial position [text block]	text block	IFRS 7.8A6 e <sub>disclosure</sub>				
IFRS	2	Financial assets pledged as collateral for liabilities or contingent liabilities	X <sub>instant, debit</sub>	IFRS 7.14 b <sub>disclosure</sub>				
IFRS	2	Description of terms and conditions of financial assets pledged as collateral for liabilities or contingent liabilities	text	IFRS 7.14 b <sub>disclosure</sub>				
IFRS	2	Collateral held permitted to be sold or repledged in absence of default by owner of collateral, at fair value	X <sub>instant, debit</sub>	IFRS 7.15 b <sub>disclosure</sub>				
IFRS	2	Collateral sold or repledged in absence of default by owner of collateral, at fair value	X <sub>instant, debit</sub>	IFRS 7.15 b <sub>disclosure</sub>				
IFRS	2	Explanation of whether entity has obligation to return collateral sold or repledged in absence of default by owner of collateral	text	IFRS 7.15 b <sub>disclosure</sub>				
IFRS	2	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 <sub>disclosure</sub>				
IFRS	2	Description of compound financial instruments with multiple embedded derivatives	text	IFRS 7.17 c <sub>disclosure</sub>				
IFRS	2	Description of details of defaults during period of principal, interest, sinking fund, or redemption terms of loans payable	text	IFRS 7.18 a <sub>disclosure</sub>	AASB 7.RDR18.1			
IFRS	2	Loans payable in default	X <sub>instant, credit</sub>	IFRS 7.18 b <sub>disclosure</sub>				
AU	2	Loans payable in default or breach under reduced disclosure requirements	X <sub>instant, credit</sub>			AASB 7.RDR18.1		
IFRS	2	Explanation of whether default was remedied or terms of loans payable were renegotiated before financial statements were authorised for issue	text	IFRS 7.18 c <sub>disclosure</sub>	AASB 7.RDR18.1			

IFRS / AU	Level	Label	Type	IFRS reference	AU additional reference	AU Reference	Not used in IFRS AU Taxonomy	Not used in entry point two
IFRS	2	Description of details of breaches which permitted lender to demand accelerated repayment during period of principal, interest, sinking fund, or redemption terms of loans payable	text	IFRS 7.19 <sup>Disclosure</sup>				
IFRS	2	Loans payable in breach which permitted lender to demand accelerated repayment	X <sup>Instant, credit</sup>	IFRS 7.19 <sup>Disclosure</sup>				
IFRS	2	Explanation of whether breaches which permitted lender to demand accelerated repayment were remedied or terms of loans payable were renegotiated before financial statements were authorised for issue	text	IFRS 7.19 <sup>Disclosure</sup>				
IFRS	2	Income, expense, gains or losses of financial instruments [abstract]						
IFRS	3	Gains (losses) on financial instruments [abstract]						
IFRS	4	Gains (losses) on financial assets at fair value through profit or loss, designated upon initial recognition or subsequently	X <sup>duration, credit</sup>	IFRS 7.20 a (i) <sup>Disclosure</sup>				
IFRS	4	Gains (losses) on financial assets at fair value through profit or loss, classified as held for trading	X <sup>duration, credit</sup>	Expiry date 2018-01-01 IFRS 7.20 a (i) <sup>Disclosure</sup>				
IFRS	4	Gains (losses) on financial assets at fair value through profit or loss, mandatorily measured at fair value	X <sup>duration, credit</sup>	Effective 2018-01-01 IFRS 7.20 a (i) <sup>Disclosure</sup>				
IFRS	4	Total gains (losses) on financial assets at fair value through profit or loss	X <sup>duration, credit</sup>	IFRS 7.20 a (i) <sup>Disclosure</sup>				
IFRS	4	Gains (losses) on financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently	X <sup>duration, credit</sup>	IFRS 7.20 a (i) <sup>Disclosure</sup>				
IFRS	5	Gains (losses) recognised in other comprehensive income on financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently	X <sup>duration, credit</sup>	IFRS 7.20 a (i) <sup>Disclosure</sup>				
IFRS	5	Gains (losses) recognised in profit or loss on financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently	X <sup>duration, credit</sup>	IFRS 7.20 a (i) <sup>Disclosure</sup>				
IFRS	4	Gains (losses) on financial liabilities at fair value through profit or loss, classified as held for trading	X <sup>duration, credit</sup>	IFRS 7.20 a (i) <sup>Disclosure</sup>				
IFRS	4	Total gains (losses) on financial liabilities at fair value through profit or loss	X <sup>duration, credit</sup>	IFRS 7.20 a (i) <sup>Disclosure</sup>				
IFRS	4	Gains (losses) on held-to-maturity investments	X <sup>duration, credit</sup>	Expiry date 2018-01-01 IFRS 7.20 a (iii) <sup>Disclosure</sup>				
IFRS	4	Gains (losses) on loans and receivables	X <sup>duration, credit</sup>	Expiry date 2018-01-01 IFRS 7.20 a (iv) <sup>Disclosure</sup>				
IFRS	4	Gains (losses) on available-for-sale financial assets	X <sup>duration, credit</sup>	Expiry date 2018-01-01 IAS 1.91 <sup>Disclosure</sup>				
IFRS	5	Gains (losses) on remeasuring available-for-sale financial assets, before tax	X <sup>duration, credit</sup>	Expiry date 2018-01-01 IFRS 7.20 a (ii) <sup>Disclosure</sup>				
IFRS	5	Reclassification adjustments on available-for-sale financial assets, before tax	X <sup>duration, debit</sup>	Expiry date 2018-01-01 IAS 1.92 <sup>Disclosure</sup>	Expiry date 2018-01-01 IFRS 7.20 a (ii) <sup>Disclosure</sup>			
IFRS	4	Gains (losses) on financial liabilities at amortised cost	X <sup>duration, credit</sup>	IFRS 7.20 a (vi) <sup>Disclosure</sup>				
IFRS	4	Gains (losses) on financial assets at amortised cost	X <sup>duration, credit</sup>	Effective 2018-01-01 IFRS 7.20 a (vi) <sup>Disclosure</sup>				
IFRS	4	Other comprehensive income, before tax, gains (losses) from investments in equity instruments	X <sup>duration, credit</sup>	Effective 2018-01-01 IAS 1.91 <sup>Disclosure</sup>	Effective 2018-01-01 IFRS 7.20 a (vii) <sup>Disclosure</sup>	Effective 2018-01-01 IAS 1.7 <sup>Disclosure</sup>		
IFRS	4	Other comprehensive income, before tax, financial assets measured at fair value through other comprehensive income	X <sup>duration, credit</sup>	Effective 2018-01-01 IAS 1.7 <sup>Disclosure</sup>	Effective 2018-01-01 IFRS 7.20 a (viii) <sup>Disclosure</sup>	Effective 2018-01-01 IAS 1.91 <sup>Disclosure</sup>		
IFRS	5	Gains (losses) on financial assets measured at fair value through other comprehensive income, before tax	X <sup>duration, credit</sup>	Effective 2018-01-01 IFRS 7.20 a (viii) <sup>Disclosure</sup>	Effective 2018-01-01 IAS 1.91 <sup>Disclosure</sup>	Effective 2018-01-01 IFRS 7.20 a (viii) <sup>Disclosure</sup>		
IFRS	5	Reclassification adjustments on financial assets measured at fair value through other comprehensive income, before tax	X <sup>duration, debit</sup>	Effective 2018-01-01 IFRS 7.20 a (viii) <sup>Disclosure</sup>	Effective 2018-01-01 IAS 1.92 <sup>Disclosure</sup>	Effective 2018-01-01 IFRS 7.20 a (viii) <sup>Disclosure</sup>		
IFRS	3	Interest income and interest expense for financial assets or financial liabilities not at fair value through profit or loss [abstract]						
IFRS	4	Interest income for financial assets not at fair value through profit or loss	X <sup>duration, credit</sup>	Expiry date 2018-01-01 IFRS 7.20 b <sup>Disclosure</sup>				
IFRS	4	Interest expense for financial liabilities not at fair value through profit or loss	X <sup>duration, debit</sup>	IFRS 7.20 b <sup>Disclosure</sup>				
IFRS	4	Interest revenue for financial assets measured at amortised cost	X <sup>duration, credit</sup>	Effective 2018-01-01 IFRS 7.20 b <sup>Disclosure</sup>				
IFRS	4	Interest revenue for financial assets measured at fair value through other comprehensive income	X <sup>duration, credit</sup>	Effective 2018-01-01 IFRS 7.20 b <sup>Disclosure</sup>				
IFRS	3	Fee income and expense [abstract]						
IFRS	4	Fee income (expense) arising from financial assets or financial liabilities not at fair value through profit or loss	X <sup>duration, credit</sup>	Expiry date 2018-01-01 IFRS 7.20 c (i) <sup>Disclosure</sup>				
IFRS	4	Fee income (expense) arising from trust and fiduciary activities	X <sup>duration, credit</sup>	IFRS 7.20 c (ii) <sup>Disclosure</sup>				
IFRS	4	Fee income arising from financial assets not at fair value through profit or loss	X <sup>duration, credit</sup>	Effective 2018-01-01 IFRS 7.20 c (i) <sup>Disclosure</sup>				
IFRS	4	Fee expense arising from financial liabilities not at fair value through profit or loss	X <sup>duration, debit</sup>	Effective 2018-01-01 IFRS 7.20 c (i) <sup>Disclosure</sup>				
IFRS	3	Interest income on impaired financial assets accrued [abstract]						
IFRS	4	Interest income on impaired financial assets accrued	X <sup>duration, credit</sup>	Expiry date 2018-01-01 IFRS 7.20 d <sup>Disclosure</sup>				
IFRS	3	Gain (loss) arising from derecognition of financial assets measured at amortised cost [abstract]						
IFRS	4	Gains arising from derecognition of financial assets measured at amortised cost	X <sup>duration, credit</sup>	Effective 2018-01-01 IFRS 7.20A <sup>Disclosure</sup>				
IFRS	4	Losses arising from derecognition of financial assets measured at amortised cost	(X) <sup>duration, debit</sup>	Effective 2018-01-01 IFRS 7.20A <sup>Disclosure</sup>				
IFRS	4	Net gain (loss) arising from derecognition of financial assets measured at amortised cost	X <sup>duration, credit</sup>	IAS 1.82 <sup>Disclosure</sup>				
IFRS	4	Description of reason for derecognition of financial assets measured at amortised cost	text	Effective 2018-01-01 IFRS 7.20A <sup>Disclosure</sup>				
IFRS	2	Disclosure of hedge accounting [text block]	text block	Expiry date 2018-01-01 IFRS 7.22 <sup>Disclosure</sup>				
IFRS	3	Disclosure of detailed information about hedges [text block]	text block	Expiry date 2018-01-01 IFRS 7.22 <sup>Disclosure</sup>				
IFRS	4	Disclosure of detailed information about hedges [abstract]						
IFRS	5	Disclosure of detailed information about hedges [table]	table					
IFRS	6	Types of hedges [axis]	axis					
IFRS	7	Hedges [member]	member [default]					
IFRS	8	Fair value hedges [member]	member	Expiry date 2018-01-01 IFRS 7.22 <sup>Disclosure</sup>	Effective 2018-01-01 IFRS 7.24C <sup>Disclosure</sup>	Effective 2018-01-01 IFRS 7.24C <sup>Disclosure</sup>		
IFRS	8	Cash flow hedges [member]	member	Expiry date 2018-01-01 IFRS 7.22 <sup>Disclosure</sup>	Effective 2018-01-01 IFRS 7.24A <sup>Disclosure</sup>	Effective 2018-01-01 IFRS 7.24B <sup>Disclosure</sup>		
IFRS	8	Hedges of net investment in foreign operations [member]	member	Expiry date 2018-01-01 IFRS 7.22 <sup>Disclosure</sup>	Effective 2018-01-01 IFRS 7.24A <sup>Disclosure</sup>	Effective 2018-01-01 IFRS 7.24B <sup>Disclosure</sup>		
IFRS	5	Disclosure of detailed information about hedges [line items]	line items					
IFRS	6	Description of type of hedge	text	Expiry date 2018-01-01 IFRS 7.22 <sup>Disclosure</sup>				
IFRS	6	Description of financial instruments designated as hedging instruments	text	Expiry date 2018-01-01 IFRS 7.22 <sup>Disclosure</sup>				
IFRS	6	Financial instruments designated as hedging instruments, at fair value	X <sup>Instant</sup>	Expiry date 2018-01-01 IFRS 7.22 <sup>Disclosure</sup>				
IFRS	6	Description of nature of risks being hedged	text	Expiry date 2018-01-01 IFRS 7.22 <sup>Disclosure</sup>				
IFRS	3	Description of periods when cash flows expected to occur	text	Expiry date 2018-01-01 IFRS 7.23 <sup>Disclosure</sup>				
IFRS	3	Description of periods when cash flows affect profit or loss	text	Expiry date 2018-01-01 IFRS 7.23 <sup>Disclosure</sup>				
IFRS	3	Description of forecast transactions for which hedge accounting had been used in previous period but which are no longer expected to occur	text	Expiry date 2018-01-01 IFRS 7.23 <sup>Disclosure</sup>	Effective 2018-01-01 IFRS 7.23 <sup>Disclosure</sup>			
IFRS	3	Gains (losses) on hedging instrument, fair value hedges	X <sup>duration, credit</sup>	Expiry date 2018-01-01 IFRS 7.24 a (i) <sup>Disclosure</sup>				
IFRS	3	Gains (losses) on hedged item attributable to hedged risk, fair value hedges	X <sup>duration, credit</sup>	Expiry date 2018-01-01 IFRS 7.24 a (ii) <sup>Disclosure</sup>				
IFRS	3	Gains (losses) on ineffectiveness of cash flow hedges recognised in profit or loss	X <sup>duration, credit</sup>	Expiry date 2018-01-01 IFRS 7.24 <sup>Disclosure</sup>				
IFRS	3	Gains (losses) on ineffectiveness of hedges of net investments in foreign operations recognised in profit or loss	X <sup>duration, credit</sup>	Expiry date 2018-01-01 IFRS 7.24 <sup>Disclosure</sup>				
IFRS	2	Disclosure of general hedge accounting [text block]	text block	Effective 2018-01-01 IFRS 7 - Hedge accounting <sup>Disclosure</sup>				
IFRS	3	Description of cross-reference to disclosures about hedge accounting presented outside financial statements	text	Effective 2018-01-01 IFRS 7.21B <sup>Disclosure</sup>				
IFRS	3	Disclosure of risk management strategy related to hedge accounting [text block]	text block	Effective 2018-01-01 IFRS 7.22A <sup>Disclosure</sup>				
IFRS	4	Disclosure of risk management strategy related to hedge accounting [abstract]						
IFRS	5	Disclosure of risk management strategy related to hedge accounting [table]	table	Effective 2018-01-01 IFRS 7.22A <sup>Disclosure</sup>				
IFRS	6	Types of risks [axis]	axis	Effective 2018-01-01 IFRS 7.21C <sup>Disclosure</sup>				
IFRS	7	Risks [member]	member [default]	IFRS 7.33 <sup>Disclosure</sup>	IFRS 7.33 <sup>Disclosure</sup>	Effective 2018-01-01 IFRS 7.21C <sup>Disclosure</sup>		
IFRS	8	Credit risk [member]	member	IFRS 7.32 <sup>Disclosure</sup>				
IFRS	8	Liquidity risk [member]	member	IFRS 7.32 <sup>Disclosure</sup>				
IFRS	8	Market risk [member]	member	IFRS 7.32 <sup>Disclosure</sup>				
IFRS	8	Currency risk [member]	member	IFRS 7 - Defined terms <sup>Disclosure</sup>				
IFRS	8	Interest rate risk [member]	member	IFRS 7 - Defined terms <sup>Disclosure</sup>				
IFRS	8	Other price risk [member]	member	IFRS 7 - Defined terms <sup>Disclosure</sup>				
IFRS	8	Equity price risk [member]	member	IFRS 7.IG3 <sup>Example</sup>				
IFRS	8	Commodity price risk [member]	member	IFRS 7.IG3 <sup>Example</sup>				
IFRS	8	Prepayment risk [member]	member	IFRS 7.IG3 <sup>Example</sup>				
IFRS	8	Residual value risk [member]	member	IFRS 7.IG3 <sup>Example</sup>				
IFRS	8	Risk diversification effect [member]	member	IFRS 7.32 <sup>Common practice</sup>				
IFRS	5	Disclosure of risk management strategy related to hedge accounting [line items]	line items					
IFRS	6	Explanation of risk management strategy related to hedge accounting [text block]	text block	Effective 2018-01-01 IFRS 7.22A <sup>Disclosure</sup>				
IFRS	7	Description of hedging instruments used to hedge risk exposures and how they are used	text	Effective 2018-01-01 IFRS 7.22B <sup>Disclosure</sup>				
IFRS	7	Description of how entity determines economic relationship between hedged item and hedging instrument for purpose of assessing hedge effectiveness	text	Effective 2018-01-01 IFRS 7.22B <sup>Disclosure</sup>				
IFRS	7	Description of how entity establishes hedge ratio and what sources of hedge ineffectiveness are	text	Effective 2018-01-01 IFRS 7.22B <sup>Disclosure</sup>				
IFRS	6	Information about how entity determined risk component designated as hedged item [text block]	text block	Effective 2018-01-01 IFRS 7.22C <sup>Disclosure</sup>				
IFRS	6	Information about how designated risk component relates to hedged item in its entirety [text block]	text block	Effective 2018-01-01 IFRS 7.22C <sup>Disclosure</sup>				
IFRS	6	Information about ultimate risk management strategy in relation to hedging relationships that entity frequently resets	text	Effective 2018-01-01 IFRS 7.23C b (i) <sup>Disclosure</sup>				
IFRS	6	Description of how entity reflects its risk management strategy by using hedge accounting and designating hedging relationships that it frequently resets	text	Effective 2018-01-01 IFRS 7.23C b (ii) <sup>Disclosure</sup>				
IFRS	6	Indication of how frequently hedging relationships are discontinued and restarted	text	Effective 2018-01-01 IFRS 7.23C b (iii) <sup>Disclosure</sup>				
IFRS	6	Description of fact and reason why volume of hedging relationships to which exemption in IFRS 7.23C applies is unrepresentative of normal volumes	text	Effective 2018-01-01 IFRS 7.24D <sup>Disclosure</sup>				
IFRS	3	Disclosure of information about terms and conditions of hedging instruments and how they affect future cash flows [text block]	text block	Effective 2018-01-01 IFRS 7.23A <sup>Disclosure</sup>				

IFRS /AU	Level	Label	Type	IFRS reference	AU additional reference	AU Reference	Not used in IFRS AU Taxonomy	Not used in entry point two
IFRS	4	Disclosure of information about terms and conditions of hedging instruments and how they affect future cash flows [abstract]						
IFRS	5	Disclosure of information about terms and conditions of hedging instruments and how they affect future cash flows [table]	table	Effective 2018-01-01 IFRS 7.23A <sup>a</sup> <sub>disclosure</sub>				
IFRS	6	Types of risks [axis]	axis	Effective 2018-01-01 IFRS 7.21C <sup>a</sup> <sub>disclosure</sub> IFRS 7.34 <sup>a</sup> <sub>disclosure</sub> , IFRS 7.33 <sup>a</sup> <sub>disclosure</sub>				
IFRS	7	Risks [member]	member [default]	IFRS 7.33 <sup>a</sup> <sub>disclosure</sub> , IFRS 7.34 <sup>a</sup> <sub>disclosure</sub> , Effective 2018-01-01 IFRS 7.21C <sup>a</sup> <sub>disclosure</sub>				
IFRS	8	Credit risk [member]	member	IFRS 7.32 <sup>a</sup> <sub>example</sub>				
IFRS	8	Liquidity risk [member]	member	IFRS 7.32 <sup>a</sup> <sub>example</sub>				
IFRS	8	Market risk [member]	member	IFRS 7.32 <sup>a</sup> <sub>example</sub>				
IFRS	8	Currency risk [member]	member	IFRS 7 - Defined terms <sub>disclosure</sub>				
IFRS	8	Interest rate risk [member]	member	IFRS 7 - Defined terms <sub>disclosure</sub>				
IFRS	8	Other price risk [member]	member	IFRS 7 - Defined terms <sub>disclosure</sub>				
IFRS	8	Equity price risk [member]	member	IFRS 7.IG32 <sup>a</sup> <sub>example</sub>				
IFRS	8	Commodity price risk [member]	member	IFRS 7.IG32 <sup>a</sup> <sub>example</sub>				
IFRS	8	Prepayment risk [member]	member	IFRS 7.IG32 <sup>a</sup> <sub>example</sub>				
IFRS	8	Residual value risk [member]	member	IFRS 7.IG32 <sup>a</sup> <sub>example</sub>				
IFRS	8	Risk diversification effect [member]	member	IFRS 7.32 <sup>a</sup> <sub>common practice</sub>				
IFRS	6	Hedging instruments [axis]	axis	Effective 2018-01-01 IFRS 7.23A <sup>a</sup> <sub>disclosure</sub> , Effective 2018-01-01 IFRS 7.24A <sup>a</sup> <sub>disclosure</sub>				
IFRS	7	Hedging instruments [member]	member [default]	Effective 2018-01-01 IFRS 7.24A <sup>a</sup> <sub>disclosure</sub> , Effective 2018-01-01 IFRS 7.23A <sup>a</sup> <sub>disclosure</sub>				
IFRS	6	Maturity [axis]	axis	IFRS 7.42E <sup>a</sup> <sub>disclosure</sub> , IAS 1.61 <sup>a</sup> <sub>disclosure</sub> , Effective 2018-01-01 IFRS 7.23B <sup>a</sup> <sub>disclosure</sub> , IAS 17.47 <sup>a</sup> <sub>disclosure</sub> , IAS 17.31 <sup>a</sup> <sub>disclosure</sub> , IFRS 7.811 <sup>a</sup> <sub>example</sub> , Effective 2017-01-01 IFRS 15.120 b <sup>a</sup> <sub>disclosure</sub> , IAS 17.56 <sup>a</sup> <sub>disclosure</sub> , IAS 17.35 <sup>a</sup> <sub>disclosure</sub>				
IFRS	7	Aggregated time bands [member]	member [default]	IAS 17.56 <sup>a</sup> <sub>disclosure</sub> , IAS 17.35 <sup>a</sup> <sub>disclosure</sub> , IAS 17.47 <sup>a</sup> <sub>disclosure</sub> , IAS 1.61 <sup>a</sup> <sub>disclosure</sub> , IFRS 7.835 <sup>a</sup> <sub>example</sub> , IAS 17.31 <sup>a</sup> <sub>disclosure</sub> , IFRS 7.811 <sup>a</sup> <sub>example</sub> , Effective 2017-01-01 IFRS 15.120 b <sup>a</sup> <sub>disclosure</sub> , Effective 2018-01-01 IFRS 7.23B <sup>a</sup> <sub>disclosure</sub>				
IFRS	8	Not later than three months [member]	member	IAS 1.112 <sup>a</sup> <sub>common practice</sub> , Expiry date 2018-01-01 IFRS 7.IG28 <sup>a</sup> <sub>example</sub>				
IFRS	8	Not later than one month [member]	member	IFRS 7.811 <sup>a</sup> <sub>example</sub> , IFRS 7.835 <sup>a</sup> <sub>example</sub>				
IFRS	8	Later than one month and not later than three months [member]	member	IFRS 7.811 <sup>a</sup> <sub>example</sub> , IFRS 7.835 <sup>a</sup> <sub>example</sub>				
IFRS	8	Later than three months and not later than one year [member]	member	IFRS 7.811 <sup>a</sup> <sub>example</sub> , Expiry date 2018-01-01 IFRS 7.IG28 <sup>a</sup> <sub>example</sub>				
IFRS	8	Later than three months and not later than six months [member]	member	IFRS 7.835 <sup>a</sup> <sub>example</sub>				
IFRS	8	Later than six months and not later than one year [member]	member	IFRS 7.835 <sup>a</sup> <sub>example</sub> , Expiry date 2018-01-01 IFRS 7.IG28 <sup>a</sup> <sub>example</sub>				
IFRS	8	Later than one year [member]	member	IAS 1.61 <sup>a</sup> <sub>disclosure</sub> , Expiry date 2018-01-01 IFRS 7.IG28 <sup>a</sup> <sub>example</sub>				
IFRS	8	Later than one year and not later than five years [member]	member	IAS 17.56 a <sup>(i)</sup> <sub>disclosure</sub> , IAS 17.35 a <sup>(i)</sup> <sub>disclosure</sub> , IFRS 7.811 <sup>a</sup> <sub>example</sub> , IAS 17.47 a <sup>(i)</sup> <sub>disclosure</sub>				
IFRS	8	Later than one year and not later than three years [member]	member	IAS 17.31 b <sup>(i)</sup> <sub>disclosure</sub>				
IFRS	8	Later than three years and not later than five years [member]	member	IFRS 7.835 <sup>a</sup> <sub>example</sub>				
IFRS	8	Later than five years [member]	member	IAS 17.56 a <sup>(iii)</sup> <sub>disclosure</sub> , IFRS 7.835 <sup>a</sup> <sub>example</sub> , IAS 17.47 a <sup>(iii)</sup> <sub>disclosure</sub> , IAS 17.31 b <sup>(iii)</sup> <sub>disclosure</sub> , IAS 17.35 a <sup>(iii)</sup> <sub>disclosure</sub>				
IFRS	5	Disclosure of information about terms and conditions of hedging instruments and how they affect future cash flows [line items]	line items					
IFRS	6	Nominal amount of hedging instrument	X,XX	Effective 2018-01-01 IFRS 7.24A <sup>a</sup> <sub>disclosure</sub> , Effective 2018-01-01 IFRS 7.23B <sup>a</sup> <sub>disclosure</sub>				
IFRS	6	Average price of hedging instrument	X,XX	Effective 2018-01-01 IFRS 7.23B <sup>a</sup> <sub>disclosure</sub>				
IFRS	6	Average rate of hedging instrument	X,XX	Effective 2018-01-01 IFRS 7.23B <sup>a</sup> <sub>disclosure</sub>				
IFRS	6	Description of sources of hedge ineffectiveness expected to affect hedging relationship	text	Effective 2018-01-01 IFRS 7.23D <sup>a</sup> <sub>disclosure</sub>				
IFRS	6	Description of sources of hedge ineffectiveness that emerged in hedging relationship	text	Effective 2018-01-01 IFRS 7.23E <sup>a</sup> <sub>disclosure</sub>				
IFRS	6	Explanation of hedge ineffectiveness resulting from sources that emerged in hedging relationship	text	Effective 2018-01-01 IFRS 7.23E <sup>a</sup> <sub>disclosure</sub>				
IFRS	3	Description of forecast transactions for which hedge accounting had been used in previous period but which are no longer expected to occur	text	Expiry date 2018-01-01 IFRS 7.23 b <sup>a</sup> <sub>disclosure</sub> , Effective 2018-01-01 IFRS 7.23F <sup>a</sup> <sub>disclosure</sub>				
IFRS	3	Disclosure of detailed information about hedging instruments [text block]	text block	Effective 2018-01-01 IFRS 7.24A <sup>a</sup> <sub>disclosure</sub>				
IFRS	4	Disclosure of detailed information about hedging instruments [abstract]						
IFRS	5	Disclosure of detailed information about hedging instruments [table]	table	Effective 2018-01-01 IFRS 7.24A <sup>a</sup> <sub>disclosure</sub>				
IFRS	6	Types of risks [axis]	axis	Effective 2018-01-01 IFRS 7.21C <sup>a</sup> <sub>disclosure</sub> IFRS 7.34 <sup>a</sup> <sub>disclosure</sub> , IFRS 7.33 <sup>a</sup> <sub>disclosure</sub>				
IFRS	7	Risks [member]	member [default]	IFRS 7.33 <sup>a</sup> <sub>disclosure</sub> , IFRS 7.34 <sup>a</sup> <sub>disclosure</sub> , Effective 2018-01-01 IFRS 7.21C <sup>a</sup> <sub>disclosure</sub>				
IFRS	8	Credit risk [member]	member	IFRS 7.32 <sup>a</sup> <sub>example</sub>				
IFRS	8	Liquidity risk [member]	member	IFRS 7.32 <sup>a</sup> <sub>example</sub>				
IFRS	8	Market risk [member]	member	IFRS 7.32 <sup>a</sup> <sub>example</sub>				
IFRS	8	Currency risk [member]	member	IFRS 7 - Defined terms <sub>disclosure</sub>				
IFRS	8	Interest rate risk [member]	member	IFRS 7 - Defined terms <sub>disclosure</sub>				
IFRS	8	Other price risk [member]	member	IFRS 7 - Defined terms <sub>disclosure</sub>				
IFRS	8	Equity price risk [member]	member	IFRS 7.IG32 <sup>a</sup> <sub>example</sub>				
IFRS	8	Commodity price risk [member]	member	IFRS 7.IG32 <sup>a</sup> <sub>example</sub>				
IFRS	8	Prepayment risk [member]	member	IFRS 7.IG32 <sup>a</sup> <sub>example</sub>				
IFRS	8	Residual value risk [member]	member	IFRS 7.IG32 <sup>a</sup> <sub>example</sub>				
IFRS	8	Risk diversification effect [member]	member	IFRS 7.32 <sup>a</sup> <sub>common practice</sub>				
IFRS	6	Types of hedges [axis]	axis	Effective 2018-01-01 IFRS 7.24C <sup>a</sup> <sub>disclosure</sub> , Expiry date 2018-01-01 IFRS 7.22 <sup>a</sup> <sub>disclosure</sub> , Effective 2018-01-01 IFRS 7.24A <sup>a</sup> <sub>disclosure</sub> , Effective 2018-01-01 IFRS 7.24B <sup>a</sup> <sub>disclosure</sub>				
IFRS	7	Hedges [member]	member [default]	Effective 2018-01-01 IFRS 7.24C <sup>a</sup> <sub>disclosure</sub> , Effective 2018-01-01 IFRS 7.24A <sup>a</sup> <sub>disclosure</sub> , Effective 2018-01-01 IFRS 7.24B <sup>a</sup> <sub>disclosure</sub>				
IFRS	8	Fair value hedges [member]	member	IAS 39.86 <sup>a</sup> <sub>disclosure</sub> , Effective 2018-01-01 IFRS 7.24C <sup>a</sup> <sub>disclosure</sub> , Effective 2018-01-01 IFRS 7.24A <sup>a</sup> <sub>disclosure</sub>				
IFRS	8	Cash flow hedges [member]	member	Effective 2018-01-01 IFRS 7.24A <sup>a</sup> <sub>disclosure</sub> , Effective 2018-01-01 IFRS 7.24B <sup>a</sup> <sub>disclosure</sub> , IAS 39.86 <sup>a</sup> <sub>disclosure</sub> , Effective 2018-01-01 IFRS 7.24C <sup>a</sup> <sub>disclosure</sub>				
IFRS	8	Hedges of net investment in foreign operations [member]	member	Effective 2018-01-01 IFRS 7.24B <sup>a</sup> <sub>disclosure</sub> , Effective 2018-01-01 IFRS 7.24C <sup>a</sup> <sub>disclosure</sub> , IAS 39.86 <sup>a</sup> <sub>disclosure</sub> , Effective 2018-01-01 IFRS 7.24A <sup>a</sup> <sub>disclosure</sub>				
IFRS	6	Hedging instruments [axis]	axis	Effective 2018-01-01 IFRS 7.23A <sup>a</sup> <sub>disclosure</sub> , Effective 2018-01-01 IFRS 7.24A <sup>a</sup> <sub>disclosure</sub>				
IFRS	7	Hedging instruments [member]	member [default]	Effective 2018-01-01 IFRS 7.24A <sup>a</sup> <sub>disclosure</sub> , Effective 2018-01-01 IFRS 7.23A <sup>a</sup> <sub>disclosure</sub>				
IFRS	5	Disclosure of detailed information about hedging instruments [line items]	line items					
IFRS	6	Hedging instrument, assets	X <sub>instant, debit</sub>	Effective 2018-01-01 IFRS 7.24A <sup>a</sup> <sub>disclosure</sub>				
IFRS	6	Hedging instrument, liabilities	X <sub>instant, credit</sub>	Effective 2018-01-01 IFRS 7.24A <sup>a</sup> <sub>disclosure</sub>				
IFRS	6	Description of line item in statement of financial position that includes hedging instrument	text	Effective 2018-01-01 IFRS 7.24A <sup>a</sup> <sub>disclosure</sub>				
IFRS	6	Gain (loss) on change in fair value of hedging instrument used as basis for recognising hedge ineffectiveness	X <sub>duration, credit</sub>	Effective 2018-01-01 IFRS 7.24A <sup>a</sup> <sub>disclosure</sub>				
IFRS	6	Nominal amount of hedging instrument	X,XX	Effective 2018-01-01 IFRS 7.24A <sup>a</sup> <sub>disclosure</sub> , Effective 2018-01-01 IFRS 7.23B <sup>a</sup> <sub>disclosure</sub>				
IFRS	3	Disclosure of detailed information about hedged items [text block]	text block	Effective 2018-01-01 IFRS 7.24B <sup>a</sup> <sub>disclosure</sub>				
IFRS	4	Disclosure of detailed information about hedged items [abstract]						
IFRS	5	Disclosure of detailed information about hedged items [table]	table	Effective 2018-01-01 IFRS 7.24B <sup>a</sup> <sub>disclosure</sub> Effective 2018-01-01 IFRS 7.21C <sup>a</sup> <sub>disclosure</sub>				
IFRS	6	Types of risks [axis]	axis	IFRS 7.34 <sup>a</sup> <sub>disclosure</sub> , IFRS 7.33 <sup>a</sup> <sub>disclosure</sub> , IFRS 7.33 <sup>a</sup> <sub>disclosure</sub> , IFRS 7.34 <sup>a</sup> <sub>disclosure</sub> , Effective 2018-01-01 IFRS 7.21C <sup>a</sup> <sub>disclosure</sub>				
IFRS	7	Risks [member]	member [default]	IFRS 7.21C <sup>a</sup> <sub>disclosure</sub>				
IFRS	8	Credit risk [member]	member	IFRS 7.32 <sup>a</sup> <sub>example</sub>				
IFRS	8	Liquidity risk [member]	member	IFRS 7.32 <sup>a</sup> <sub>example</sub>				
IFRS	8	Market risk [member]	member	IFRS 7.32 <sup>a</sup> <sub>example</sub>				
IFRS	8	Currency risk [member]	member	IFRS 7 - Defined terms <sub>disclosure</sub>				
IFRS	8	Interest rate risk [member]	member	IFRS 7 - Defined terms <sub>disclosure</sub>				
IFRS	8	Other price risk [member]	member	IFRS 7 - Defined terms <sub>disclosure</sub>				
IFRS	8	Equity price risk [member]	member	IFRS 7.IG32 <sup>a</sup> <sub>example</sub>				
IFRS	8	Commodity price risk [member]	member	IFRS 7.IG32 <sup>a</sup> <sub>example</sub>				
IFRS	8	Prepayment risk [member]	member	IFRS 7.IG32 <sup>a</sup> <sub>example</sub>				
IFRS	8	Residual value risk [member]	member	IFRS 7.IG32 <sup>a</sup> <sub>example</sub>				
IFRS	8	Risk diversification effect [member]	member	IFRS 7.32 <sup>a</sup> <sub>common practice</sub>				
IFRS	6	Types of hedges [axis]	axis	Effective 2018-01-01 IFRS 7.24C <sup>a</sup> <sub>disclosure</sub> , Expiry date 2018-01-01 IFRS 7.22 <sup>a</sup> <sub>disclosure</sub> , Effective 2018-01-01 IFRS 7.24A <sup>a</sup> <sub>disclosure</sub> , Effective 2018-01-01 IFRS 7.24B <sup>a</sup> <sub>disclosure</sub>				

IFRS /AU	Level	Label	Type	IFRS reference	AU additional reference	AU Reference	Not used in IFRS AU Taxonomy	Not used in entry point two
IFRS	7	Hedges [member]	member [default]	Expiry date 2018-01-01 IFRS 7.22 <sup>disclosure</sup> Effective 2018-01-01 IFRS 7.24 <sup>disclosure</sup> Effective 2018-01-01 IFRS 7.24A <sup>disclosure</sup> Effective 2018-01-01 IFRS 7.24B <sup>disclosure</sup>				
IFRS	8	Fair value hedges [member]	member	Effective 2018-01-01 IFRS 7.24A <sup>disclosure</sup> IAS 39.86 <sup>disclosure</sup> Effective 2018-01-01 IFRS 7.24C <sup>disclosure</sup> Effective 2018-01-01 IFRS 7.24B <sup>disclosure</sup>				
IFRS	8	Cash flow hedges [member]	member	Effective 2018-01-01 IFRS 7.24A <sup>disclosure</sup> Effective 2018-01-01 IFRS 7.24B <sup>disclosure</sup> IAS 39.86 <sup>disclosure</sup> Effective 2018-01-01 IFRS 7.24C <sup>disclosure</sup>				
IFRS	8	Hedges of net investment in foreign operations [member]	member	Effective 2018-01-01 IFRS 7.24B <sup>disclosure</sup> Effective 2018-01-01 IFRS 7.24C <sup>disclosure</sup> IAS 39.86 <sup>disclosure</sup> Effective 2018-01-01 IFRS 7.24A <sup>disclosure</sup>				
IFRS	6	Hedged items [axis]	axis	Effective 2018-01-01 IFRS 7.24B <sup>disclosure</sup>				
IFRS	7	Hedged items [member]	member [default]	Effective 2018-01-01 IFRS 7.24B <sup>disclosure</sup>				
IFRS	5	Disclosure of detailed information about hedged items [line items]	line items					
IFRS	6	Hedged item, assets	X <sub>instant, debit</sub>	Effective 2018-01-01 IFRS 7.24B a (i) <sup>disclosure</sup>				
IFRS	6	Hedged item, liabilities	X <sub>instant, credit</sub>	Effective 2018-01-01 IFRS 7.24B a (ii) <sup>disclosure</sup>				
IFRS	6	Accumulated fair value hedge adjustment on hedged item included in carrying amount, assets	X <sub>instant, debit</sub>	Effective 2018-01-01 IFRS 7.24B a (iii) <sup>disclosure</sup>				
IFRS	6	Accumulated fair value hedge adjustment on hedged item included in carrying amount, liabilities	X <sub>instant, credit</sub>	Effective 2018-01-01 IFRS 7.24B a (iv) <sup>disclosure</sup>				
IFRS	6	Description of line item in statement of financial position that includes hedged item	text	Effective 2018-01-01 IFRS 7.24B a (v) <sup>disclosure</sup>				
IFRS	6	Gain (loss) on change in fair value of hedged item used as basis for recognising hedge ineffectiveness	X <sub>duration, credit</sub>	Effective 2018-01-01 IFRS 7.24B a (vi) <sup>disclosure</sup> Effective 2018-01-01 IFRS 7.24B a (vii) <sup>disclosure</sup>				
IFRS	6	Accumulated fair value hedge adjustment remaining in statement of financial position for hedged item that ceased to be adjusted for hedging gains and losses, asset	X <sub>instant, debit</sub>	Effective 2018-01-01 IFRS 7.24B a (viii) <sup>disclosure</sup>				
IFRS	6	Accumulated fair value hedge adjustment remaining in statement of financial position for hedged item that ceased to be adjusted for hedging gains and losses, liabilities	X <sub>instant, credit</sub>	Effective 2018-01-01 IFRS 7.24B a (ix) <sup>disclosure</sup>				
IFRS	6	Reserve of cash flow hedges, continuing hedges	X <sub>instant, credit</sub>	Effective 2018-01-01 IFRS 7.24B b (i) <sup>disclosure</sup>				
IFRS	6	Reserve of exchange differences on translation, continuing hedges	X <sub>instant, credit</sub>	Effective 2018-01-01 IFRS 7.24B b (ii) <sup>disclosure</sup>				
IFRS	6	Reserve of cash flow hedges, hedging relationships for which hedge accounting is no longer applied	X <sub>instant, credit</sub>	Effective 2018-01-01 IFRS 7.24B b (iii) <sup>disclosure</sup>				
IFRS	6	Reserve of exchange differences on translation, hedging relationships for which hedge accounting is no longer applied	X <sub>instant, credit</sub>	Effective 2018-01-01 IFRS 7.24B b (iv) <sup>disclosure</sup>				
IFRS	3	Disclosure of information about amounts that affected statement of comprehensive income as result of hedge accounting [text block]	text block	Effective 2018-01-01 IFRS 7.24C <sup>disclosure</sup>				
IFRS	4	Disclosure of information about amounts that affected statement of comprehensive income as result of hedge accounting [abstract]						
IFRS	5	Disclosure of information about amounts that affected statement of comprehensive income as result of hedge accounting [table]	table	Effective 2018-01-01 IFRS 7.24C <sup>disclosure</sup>				
IFRS	6	Types of risks [axis]	axis	Effective 2018-01-01 IFRS 7.21C <sup>disclosure</sup>				
IFRS	7	Risks [member]	member [default]	Effective 2018-01-01 IFRS 7.21C <sup>disclosure</sup>				
IFRS	8	Credit risk [member]	member	IFRS 7.32 <sup>sample</sup>				
IFRS	8	Liquidity risk [member]	member	IFRS 7.32 <sup>sample</sup>				
IFRS	8	Market risk [member]	member	IFRS 7.32 <sup>sample</sup>				
IFRS	8	Currency risk [member]	member	IFRS 7 - Defined terms <sup>disclosure</sup>				
IFRS	8	Interest rate risk [member]	member	IFRS 7 - Defined terms <sup>disclosure</sup>				
IFRS	8	Other price risk [member]	member	IFRS 7 - Defined terms <sup>disclosure</sup>				
IFRS	8	Equity price risk [member]	member	IFRS 7.IG32 <sup>sample</sup>				
IFRS	8	Commodity price risk [member]	member	IFRS 7.IG32 <sup>sample</sup>				
IFRS	8	Prepayment risk [member]	member	IFRS 7.IG32 <sup>sample</sup>				
IFRS	8	Residual value risk [member]	member	IFRS 7.IG32 <sup>sample</sup>				
IFRS	8	Risk diversification effect [member]	member	IFRS 7.32 <sup>common practice</sup>				
IFRS	6	Types of hedges [axis]	axis	Effective 2018-01-01 IFRS 7.24C <sup>disclosure</sup> Expiry date 2018-01-01 IFRS 7.22 <sup>disclosure</sup> Effective 2018-01-01 IFRS 7.24A <sup>disclosure</sup> Effective 2018-01-01 IFRS 7.24B <sup>disclosure</sup>				
IFRS	7	Hedges [member]	member [default]	Expiry date 2018-01-01 IFRS 7.22 <sup>disclosure</sup> Effective 2018-01-01 IFRS 7.24C <sup>disclosure</sup> Effective 2018-01-01 IFRS 7.24A <sup>disclosure</sup> Effective 2018-01-01 IFRS 7.24B <sup>disclosure</sup>				
IFRS	8	Fair value hedges [member]	member	Effective 2018-01-01 IFRS 7.24A <sup>disclosure</sup> IAS 39.86 <sup>disclosure</sup> Effective 2018-01-01 IFRS 7.24C <sup>disclosure</sup> Effective 2018-01-01 IFRS 7.24B <sup>disclosure</sup>				
IFRS	8	Cash flow hedges [member]	member	Effective 2018-01-01 IFRS 7.24A <sup>disclosure</sup> Effective 2018-01-01 IFRS 7.24B <sup>disclosure</sup> IAS 39.86 <sup>disclosure</sup> Effective 2018-01-01 IFRS 7.24C <sup>disclosure</sup>				
IFRS	8	Hedges of net investment in foreign operations [member]	member	Effective 2018-01-01 IFRS 7.24B <sup>disclosure</sup> Effective 2018-01-01 IFRS 7.24C <sup>disclosure</sup> IAS 39.86 <sup>disclosure</sup> Effective 2018-01-01 IFRS 7.24A <sup>disclosure</sup>				
IFRS	5	Disclosure of information about amounts that affected statement of comprehensive income as result of hedge accounting [line items]	line items					
IFRS	6	Gain (loss) on hedge ineffectiveness [abstract]						
IFRS	7	Gain (loss) on hedge ineffectiveness recognised in profit or loss	X <sub>duration, credit</sub>	Effective 2018-01-01 IFRS 7.24C a (i) <sup>disclosure</sup> Effective 2018-01-01 IFRS 7.24C b (ii) <sup>disclosure</sup>				
IFRS	7	Gain (loss) on hedge ineffectiveness recognised in other comprehensive income	X <sub>duration, credit</sub>	Effective 2018-01-01 IFRS 7.24C a (iii) <sup>disclosure</sup>				
IFRS	7	Total gain (loss) on hedge ineffectiveness	X <sub>duration, credit</sub>	Effective 2018-01-01 IFRS 7.24C a (iv) <sup>disclosure</sup>				
IFRS	6	Description of line item in statement of comprehensive income that includes recognised hedge ineffectiveness	text	Effective 2018-01-01 IFRS 7.24C a (v) <sup>disclosure</sup> Effective 2018-01-01 IFRS 7.24C a (vi) <sup>disclosure</sup>				
IFRS	6	Gains (losses) on cash flow hedges, net of tax	X <sub>duration, credit</sub>	Effective 2018-01-01 IFRS 7.24E <sup>disclosure</sup> Effective 2018-01-01 IFRS 7.24C b (i) <sup>disclosure</sup> Expiry date 2018-01-01 IFRS 7.23 <sup>disclosure</sup> IAS 1.91 <sup>disclosure</sup>				
IFRS	6	Gains (losses) on hedges of net investments in foreign operations, net of tax	X <sub>duration, credit</sub>	Effective 2018-01-01 IFRS 7.24E <sup>disclosure</sup> IAS 1.91 <sup>disclosure</sup> Effective 2018-01-01 IFRS 9.6.5.13 a <sup>disclosure</sup> IAS 39.102 <sup>disclosure</sup>				
IFRS	6	Reclassification adjustments on cash flow hedges, net of tax	X <sub>duration, debit</sub>	Expiry date 2018-01-01 IFRS 7.23 d <sup>disclosure</sup> Effective 2018-01-01 IFRS 7.24C b (v) <sup>disclosure</sup> Effective 2018-01-01 IFRS 7.24E <sup>disclosure</sup> IAS 1.92 <sup>disclosure</sup>				
IFRS	7	Reclassification adjustments on cash flow hedges for which hedged future cash flows are no longer expected to occur, net of tax	X <sub>duration, debit</sub>	Effective 2018-01-01 IFRS 7.24E <sup>disclosure</sup> Effective 2018-01-01 IFRS 7.24C b (vi) <sup>disclosure</sup>				
IFRS	7	Reclassification adjustments on cash flow hedges for which hedged item affected profit or loss, net of tax	X <sub>duration, debit</sub>	Effective 2018-01-01 IFRS 7.24E <sup>disclosure</sup> Effective 2018-01-01 IFRS 7.24C b (vii) <sup>disclosure</sup>				
IFRS	6	Reclassification adjustments on hedges of net investments in foreign operations, net of tax	X <sub>duration, debit</sub>	Effective 2018-01-01 IFRS 9.6.5.14 <sup>disclosure</sup> IAS 39.102 <sup>disclosure</sup> Effective 2018-01-01 IFRS 7.24C b (viii) <sup>disclosure</sup> Effective 2018-01-01 IFRS 7.24E <sup>disclosure</sup> IAS 1.92 <sup>disclosure</sup>				
IFRS	6	Description of line item in statement of comprehensive income that includes reclassification adjustments	text	Effective 2018-01-01 IFRS 7.24C b (viii) <sup>disclosure</sup>				
IFRS	6	Hedging gains (losses) for hedge of group of items with offsetting risk positions	X <sub>duration, credit</sub>	Effective 2018-01-01 IFRS 7.24C b (ix) <sup>disclosure</sup> Effective 2018-01-01 IFRS 9.6.6.4 <sup>disclosure</sup>				
IFRS	3	Disclosure of information about credit exposures designated as measured at fair value through profit or loss [text block]	text block	Effective 2018-01-01 IFRS 7.24G <sup>disclosure</sup>				
IFRS	4	Disclosure of information about credit exposures designated as measured at fair value through profit or loss [abstract]						
IFRS	5	Disclosure of information about credit exposures designated as measured at fair value through profit or loss [table]	table	Effective 2018-01-01 IFRS 7.24G <sup>disclosure</sup>				
IFRS	6	Financial instruments measured at fair value through profit or loss because credit derivative is used to manage credit risk [axis]	axis	Effective 2018-01-01 IFRS 7.24G <sup>disclosure</sup>				
IFRS	7	Financial instruments measured at fair value through profit or loss because credit derivative is used to manage credit risk [member]	member [default]	Effective 2018-01-01 IFRS 7.24G <sup>disclosure</sup>				
IFRS	5	Disclosure of information about credit exposures designated as measured at fair value through profit or loss [line items]	line items					
IFRS	6	Reconciliation of nominal amount of credit derivative [abstract]						
IFRS	7	Credit derivative, nominal amount at beginning of period	X <sub>instant</sub>	Effective 2018-01-01 IFRS 7.24G <sup>disclosure</sup>				
IFRS	7	Changes in nominal amount of credit derivative [abstract]						
IFRS	8	Total increase (decrease) in credit derivative, nominal amount	X <sub>duration</sub>	Effective 2018-01-01 IFRS 7.24G <sup>disclosure</sup>				
IFRS	7	Credit derivative, nominal amount at end of period	X <sub>instant</sub>	Effective 2018-01-01 IFRS 7.24G <sup>disclosure</sup>				
IFRS	6	Reconciliation of fair value of credit derivative [abstract]						
IFRS	7	Credit derivative, fair value at beginning of period	X <sub>instant, debit</sub>	Effective 2018-01-01 IFRS 7.24G <sup>disclosure</sup>				
IFRS	7	Changes in fair value of credit derivative [abstract]						
IFRS	8	Total increase (decrease) in credit derivative, fair value	X <sub>duration, debit</sub>	Effective 2018-01-01 IFRS 7.24G <sup>disclosure</sup>				
IFRS	7	Credit derivative, fair value at end of period	X <sub>instant, debit</sub>	Effective 2018-01-01 IFRS 7.24G <sup>disclosure</sup>				
IFRS	6	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>	Effective 2018-01-01 IFRS 7.24G <sup>disclosure</sup>				
IFRS	6	Fair value of financial instrument on discontinuation of measurement at fair value through profit or loss because credit derivative is used to manage credit risk, assets	X <sub>instant, debit</sub>	Effective 2018-01-01 IFRS 7.24G <sup>disclosure</sup>				
IFRS	6	Fair value of financial instrument on discontinuation of measurement at fair value through profit or loss because credit derivative is used to manage credit risk, liabilities	X <sub>instant, credit</sub>	Effective 2018-01-01 IFRS 7.24G <sup>disclosure</sup>				
IFRS	6	Nominal or principal amount of financial instrument on discontinuation of measurement at fair value through profit or loss because credit derivative is used to manage credit risk	X <sub>instant</sub>	Effective 2018-01-01 IFRS 7.24G <sup>disclosure</sup>				
IFRS	2	Disclosure of information about possible differences between carrying amount and fair value of contracts described in IFRS 7.29 and IFRS 7.29 c [text block]	text block	IFRS 7.30 <sup>disclosure</sup>				
IFRS	3	Description of fact that fair value information has not been disclosed because fair value of instruments cannot be measured reliably	text	IFRS 7.30 <sup>disclosure</sup>				

IFRS /AU	Level	Label	Type	IFRS reference	AU additional reference	AU Reference	Not used in IFRS AU Taxonomy	Not used in entry point two
IFRS	3	Description of financial instruments, their carrying amount, and explanation of why fair value cannot be measured reliably	text	IFRS 7.30 <sup>D</sup> Disclosure				
IFRS	3	Information about market for financial instruments	text	IFRS 7.30 <sup>D</sup> Disclosure				
IFRS	3	Information about whether and how entity intends to dispose of financial instruments	text	IFRS 7.30 <sup>D</sup> Disclosure				
IFRS	3	Explanation of fact that financial instruments whose fair value previously could not be reliably measured are derecognised	text	IFRS 7.30 <sup>D</sup> Disclosure				
IFRS	3	Financial instruments whose fair value previously could not be reliably measured at time of derecognition	X <sup>Instant</sup>	IFRS 7.30 <sup>E</sup> Disclosure				
IFRS	3	Gain (loss) recognised on derecognition of financial instruments whose fair value previously could not be reliably measured	X <sup>Duration, credit</sup>	IFRS 7.30 <sup>E</sup> Disclosure				
IFRS	2	Description of cross-reference to disclosures about nature and extent of risks arising from financial instruments	text	IFRS 7.8 <sup>B</sup> Disclosure				
IFRS	2	Disclosure of nature and extent of risks arising from financial instruments [text block]	text block	IFRS 7.31 <sup>A</sup> Disclosure				
IFRS	3	Disclosure of nature and extent of risks arising from financial instruments [abstract]	table	IFRS 7.34 <sup>A</sup> Disclosure, IFRS 7.35 <sup>A</sup> Disclosure				
IFRS	4	Disclosure of nature and extent of risks arising from financial instruments [table]	table	Effective 2018-01-01 IFRS 7.21C <sup>A</sup> Disclosure, IFRS 7.34 <sup>A</sup> Disclosure, IFRS 7.35 <sup>A</sup> Disclosure				
IFRS	5	Types of risks [axis]	axis	IFRS 7.33 <sup>A</sup> Disclosure, IFRS 7.34 <sup>A</sup> Disclosure, Effective 2018-01-01 IFRS 7.21C <sup>A</sup> Disclosure				
IFRS	6	Risks [member]	member [default]	IFRS 7.33 <sup>A</sup> Disclosure, IFRS 7.34 <sup>A</sup> Disclosure, Effective 2018-01-01 IFRS 7.21C <sup>A</sup> Disclosure				
IFRS	7	Credit risk [member]	member	IFRS 7.32 <sup>A</sup> Example				
IFRS	7	Liquidity risk [member]	member	IFRS 7.32 <sup>A</sup> Example				
IFRS	7	Market risk [member]	member	IFRS 7.32 <sup>A</sup> Example				
IFRS	8	Currency risk [member]	member	IFRS 7 - Defined terms <sup>D</sup> Disclosure				
IFRS	8	Interest rate risk [member]	member	IFRS 7 - Defined terms <sup>D</sup> Disclosure				
IFRS	8	Other price risk [member]	member	IFRS 7 - Defined terms <sup>D</sup> Disclosure				
IFRS	8	Equity price risk [member]	member	IFRS 7.IG32 <sup>A</sup> Example				
IFRS	8	Commodity price risk [member]	member	IFRS 7.IG32 <sup>A</sup> Example				
IFRS	8	Prepayment risk [member]	member	IFRS 7.IG32 <sup>A</sup> Example				
IFRS	8	Residual value risk [member]	member	IFRS 7.IG32 <sup>A</sup> Example				
IFRS	7	Risk diversification effect [member]	member	IFRS 7.32 <sup>A</sup> Common practice				
IFRS	4	Disclosure of nature and extent of risks arising from financial instruments [line items]	line items	IFRS 7.33 <sup>A</sup> Disclosure				
IFRS	5	Description of objectives, policies and processes for managing risk	text	IFRS 7.33 <sup>A</sup> Disclosure				
IFRS	5	Methods used to measure risk	text	IFRS 7.33 <sup>A</sup> Disclosure				
IFRS	5	Description of changes in exposure to risk	text	IFRS 7.33 <sup>A</sup> Disclosure				
IFRS	5	Description of changes in objectives, policies and processes for managing risk	text	IFRS 7.33 <sup>A</sup> Disclosure				
IFRS	5	Description of changes in methods used to measure risk	text	IFRS 7.33 <sup>A</sup> Disclosure				
IFRS	5	Summary quantitative data about entity's exposure to risk [text block]	text block	IFRS 7.34 <sup>A</sup> Disclosure				
IFRS	5	Description of concentrations of risk	text	IFRS 7.34 <sup>A</sup> Disclosure				
IFRS	6	Description of how management determines concentrations	text	IFRS 7.88 <sup>A</sup> Disclosure				
IFRS	6	Description of shared characteristic for concentration	text	IFRS 7.88 <sup>A</sup> Disclosure				
IFRS	6	Risk exposure associated with instruments sharing characteristic	X <sup>Instant</sup>	IFRS 7.88 <sup>A</sup> Disclosure				
IFRS	5	Additional information about entity exposure to risk	text	IFRS 7.35 <sup>A</sup> Disclosure				
IFRS	5	Sensitivity analysis for types of market risk [text block]	text block	IFRS 7.40 <sup>A</sup> Disclosure				
IFRS	2	Disclosure of credit risk [text block]	text block	IAS 1.10 <sup>E</sup> Common practice, Effective 2018-01-01 IFRS 7 - Credit risk <sup>D</sup> Disclosure				
IFRS	3	Description of cross-reference to disclosures about credit risk presented outside financial statements	text	Effective 2018-01-01 IFRS 7.35C <sup>A</sup> Disclosure				
IFRS	3	Explanation of credit risk management practices and how they relate to recognition and measurement of expected credit losses [text block]	text block	Effective 2018-01-01 IFRS 7.35F <sup>A</sup> Disclosure				
IFRS	4	Information on how entity determined whether credit risk of financial instruments has increased significantly since initial recognition	text	Effective 2018-01-01 IFRS 7.35F <sup>A</sup> Disclosure				
IFRS	4	Information about entity's definitions of default	text	Effective 2018-01-01 IFRS 7.35F <sup>A</sup> Disclosure				
IFRS	4	Information on how instruments were grouped if expected credit losses were measured on collective basis	text	Effective 2018-01-01 IFRS 7.35F <sup>A</sup> Disclosure				
IFRS	4	Information on how entity determined that financial assets are credit-impaired financial assets	text	Effective 2018-01-01 IFRS 7.35F <sup>A</sup> Disclosure				
IFRS	4	Information on entity's write-off policy	text	Effective 2018-01-01 IFRS 7.35F <sup>A</sup> Disclosure				
IFRS	4	Information on how requirements for modification of contractual cash flows of financial assets have been applied	text	Effective 2018-01-01 IFRS 7.35F <sup>A</sup> Disclosure				
IFRS	3	Explanation of inputs, assumptions and estimation techniques used to apply impairment requirements [text block]	text block	Effective 2018-01-01 IFRS 7.35G <sup>A</sup> Disclosure				
IFRS	4	Description of basis of inputs and assumptions and estimation techniques used to measure 12-month and lifetime expected credit losses	text	Effective 2018-01-01 IFRS 7.35G a (i) <sup>A</sup> Disclosure				
IFRS	4	Description of basis of inputs and assumptions and estimation techniques used to determine whether credit risk of financial instruments have increased significantly since initial recognition	text	Effective 2018-01-01 IFRS 7.35G a (ii) <sup>A</sup> Disclosure				
IFRS	4	Description of basis of inputs and assumptions and estimation techniques used to determine whether financial asset is credit-impaired financial asset	text	Effective 2018-01-01 IFRS 7.35G a (iii) <sup>A</sup> Disclosure				
IFRS	4	Description of how forward-looking information has been incorporated into determination of expected credit losses	text	Effective 2018-01-01 IFRS 7.35G <sup>A</sup> Disclosure				
IFRS	4	Description of changes in estimation techniques or significant assumptions made when applying impairment requirements and reasons for those changes	text	Effective 2018-01-01 IFRS 7.35G <sup>A</sup> Disclosure				
IFRS	3	Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [text block]	text block	Effective 2018-01-01 IFRS 7.35H <sup>A</sup> Disclosure, Effective 2018-01-01 IFRS 7.35I <sup>A</sup> Disclosure				
IFRS	4	Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [abstract]	table	Effective 2018-01-01 IFRS 7.35I <sup>A</sup> Disclosure, Effective 2018-01-01 IFRS 7.35H <sup>A</sup> Disclosure				
IFRS	5	Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [table]	table	Effective 2018-01-01 IFRS 7.35M <sup>A</sup> Disclosure, Effective 2018-01-01 IFRS 7.35H <sup>A</sup> Disclosure, Effective 2018-01-01 IFRS 7.35I <sup>A</sup> Disclosure				
IFRS	6	Classes of financial instruments [axis]	axis	Effective 2018-01-01 IFRS 7.35K <sup>A</sup> Disclosure, Effective 2018-01-01 IFRS 7.35L <sup>A</sup> Disclosure				
IFRS	7	Financial instruments, class [member]	member [default]	Effective 2018-01-01 IFRS 7.35M <sup>A</sup> Disclosure, Effective 2018-01-01 IFRS 7.35K <sup>A</sup> Disclosure, Effective 2018-01-01 IFRS 7.35L <sup>A</sup> Disclosure				
IFRS	8	Loan commitments [member]	member	Effective 2018-01-01 IFRS 7.35M <sup>A</sup> Disclosure, Effective 2018-01-01 IFRS 7.35K <sup>A</sup> Disclosure, Effective 2018-01-01 IFRS 7.35L <sup>A</sup> Disclosure				
IFRS	8	Financial guarantee contracts [member]	member	Effective 2018-01-01 IFRS 7.35M <sup>A</sup> Disclosure, Effective 2018-01-01 IFRS 7.35K <sup>A</sup> Disclosure, Effective 2018-01-01 IFRS 7.35L <sup>A</sup> Disclosure				
IFRS	8	Trade receivables [member]	member	Effective 2018-01-01 IFRS 7.35N <sup>A</sup> Example, Effective 2018-01-01 IFRS 7.35H b (iii) <sup>A</sup> Disclosure, IAS 1.112 <sup>C</sup> Common practice, Effective 2018-01-01 IFRS 7.35M b (iii) <sup>A</sup> Disclosure				
IFRS	8	Contract assets [member]	member	Effective 2018-01-01 IFRS 7.35N <sup>A</sup> Example, Effective 2018-01-01 IFRS 7.35M b (iii) <sup>A</sup> Disclosure, Effective 2018-01-01 IFRS 7.35H b (iii) <sup>A</sup> Disclosure				
IFRS	8	Lease receivables [member]	member	Effective 2018-01-01 IFRS 7.35N <sup>A</sup> Example, Effective 2018-01-01 IFRS 7.35M b (iii) <sup>A</sup> Disclosure, Effective 2018-01-01 IFRS 7.35H b (iii) <sup>A</sup> Disclosure				
IFRS	8	Mortgages [member]	member	IFRS 7.IG40B <sup>A</sup> Example, Effective 2018-01-01 IFRS 7.IG20B <sup>A</sup> Example				
IFRS	8	Consumer loans [member]	member	IFRS 7.IG40B <sup>A</sup> Example, Effective 2018-01-01 IFRS 7.IG20B <sup>A</sup> Example				
IFRS	8	Corporate loans [member]	member	Effective 2018-01-01 IFRS 7.IG20C <sup>A</sup> Example, IAS 1.112 <sup>C</sup> Common practice				
IFRS	6	Type of measurement of expected credit losses [axis]	axis	Effective 2018-01-01 IFRS 7.35M <sup>A</sup> Disclosure, Effective 2018-01-01 IFRS 7.35H <sup>A</sup> Disclosure				
IFRS	7	Type of measurement of expected credit losses [member]	member [default]	Effective 2018-01-01 IFRS 7.35M <sup>A</sup> Disclosure, Effective 2018-01-01 IFRS 7.35H <sup>A</sup> Disclosure				
IFRS	8	12-month expected credit losses [member]	member	Effective 2018-01-01 IFRS 7.35H <sup>A</sup> Disclosure, Effective 2018-01-01 IFRS 7.35M <sup>A</sup> Disclosure				
IFRS	8	Lifetime expected credit losses [member]	member	Effective 2018-01-01 IFRS 7.35H <sup>A</sup> Disclosure, Effective 2018-01-01 IFRS 7.35M <sup>A</sup> Disclosure				
IFRS	6	Method of assessment of expected credit losses [axis]	axis	Effective 2018-01-01 IFRS 7.35M <sup>A</sup> Disclosure, Effective 2018-01-01 IFRS 7.35H <sup>A</sup> Disclosure				
IFRS	7	Method of assessment of expected credit losses [member]	member [default]	Effective 2018-01-01 IFRS 7.35M <sup>A</sup> Disclosure, Effective 2018-01-01 IFRS 7.35H <sup>A</sup> Disclosure				
IFRS	8	Expected credit losses individually assessed [member]	member	Effective 2018-01-01 IFRS 7.35M <sup>A</sup> Disclosure, Effective 2018-01-01 IFRS 7.35H <sup>A</sup> Disclosure				
IFRS	8	Expected credit losses collectively assessed [member]	member	Effective 2018-01-01 IFRS 7.35M <sup>A</sup> Disclosure, Effective 2018-01-01 IFRS 7.35H <sup>A</sup> Disclosure				
IFRS	6	Credit impairment of financial instruments [axis]	axis	Effective 2018-01-01 IFRS 7.35M <sup>A</sup> Disclosure, Effective 2018-01-01 IFRS 7.35H <sup>A</sup> Disclosure				
IFRS	7	Credit impairment of financial instruments [member]	member [default]	Effective 2018-01-01 IFRS 7.35M <sup>A</sup> Disclosure, Effective 2018-01-01 IFRS 7.35H <sup>A</sup> Disclosure				
IFRS	8	Financial instruments not credit-impaired [member]	member	Effective 2018-01-01 IFRS 7.35M <sup>A</sup> Disclosure, Effective 2018-01-01 IFRS 7.35H <sup>A</sup> Disclosure				
IFRS	8	Financial instruments credit-impaired [member]	member	Effective 2018-01-01 IFRS 7.35M <sup>A</sup> Disclosure, Effective 2018-01-01 IFRS 7.35H <sup>A</sup> Disclosure				
IFRS	8	Financial instruments purchased or originated credit-impaired [member]	member	Effective 2018-01-01 IFRS 7.35M <sup>A</sup> Disclosure, Effective 2018-01-01 IFRS 7.35H <sup>A</sup> Disclosure				
IFRS	8	Financial instruments credit-impaired after purchase or origination [member]	member	Effective 2018-01-01 IFRS 7.35M b (ii) <sup>A</sup> Disclosure, Effective 2018-01-01 IFRS 7.35H b (ii) <sup>A</sup> Disclosure				
IFRS	6	Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	axis	IAS 38.118 <sup>C</sup> Disclosure, IAS 17.32 <sup>C</sup> Disclosure, IAS 40.76 <sup>C</sup> Disclosure, IAS 41.54 <sup>F</sup> Disclosure, IAS 16.73 <sup>D</sup> Disclosure, Effective 2018-01-01 IFRS 7.35 <sup>A</sup> Disclosure, IAS 38.118 <sup>E</sup> Disclosure, IFRS 3.867 <sup>D</sup> Disclosure, Expiry date 2018-01-01 IFRS 7.IG29 <sup>C</sup> Common practice, IAS 40.79 <sup>C</sup> Disclosure, IAS 41.50 <sup>F</sup> Disclosure, IAS 16.73 <sup>E</sup> Disclosure, IAS 40.79 <sup>D</sup> Disclosure, Effective 2018-01-01 IFRS 7.35H <sup>A</sup> Disclosure				

IFRS /AU	Level	Label	Type	IFRS reference	AU additional reference	AU Reference	Not used in IFRS AU Taxonomy	Not used in entry point two
IFRS	7	Carrying amount [member]	member [default]	IAS 38.118 <sup>a</sup> <sub>disclosure</sub> , Expiry date 2018-01-01 IFRS 7.IG29 <sup>a</sup> <sub>sample</sub> , IAS 17.32 <sub>disclosure</sub> , IAS 40.79 <sub>disclosure</sub> , Effective 2018-01-01 IFRS 7.35H <sub>disclosure</sub> , IAS 16.73 <sub>disclosure</sub> , IAS 40.76 <sub>disclosure</sub> , IFRS 3.867 <sub>disclosure</sub> , Effective 2018-01-01 IFRS 7.35I <sub>disclosure</sub> , IAS 41.50 <sub>disclosure</sub>				
IFRS	8	Gross carrying amount [member]	member	Expiry date 2018-01-01 IFRS 7.IG29 <sup>a</sup> <sub>sample</sub> , Effective 2018-01-01 IFRS 7.35N <sub>disclosure</sub> , IAS 40.79 <sub>disclosure</sub> , IAS 40.79 <sub>disclosure</sub> , IAS 38.118 <sub>disclosure</sub> , IAS 40.79 <sub>disclosure</sub> , IAS 38.118 <sub>disclosure</sub> , IAS 16.73 <sub>disclosure</sub> , Effective 2018-01-01 IFRS 7.35N <sub>disclosure</sub> , IAS 41.54 <sub>disclosure</sub> , IAS 17.32 <sub>disclosure</sub> , Effective 2018-01-01 IFRS 7.35I <sub>disclosure</sub> , IFRS 3.867 <sub>disclosure</sub>				
IFRS	8	Accumulated impairment [member]	member	Effective 2018-01-01 IFRS 7.35H <sub>disclosure</sub> , IFRS 3.867 <sub>disclosure</sub> , IAS 17.32 <sub>disclosure</sub> , Common practice, Expiry date 2018-01-01 IFRS 7.IG29 <sup>a</sup> <sub>sample</sub> , Effective 2018-01-01 IFRS 7.35N <sub>disclosure</sub> , IAS 40.79 <sub>disclosure</sub> , IAS 41.54 <sub>disclosure</sub> , Common practice, IAS 38.118 <sub>disclosure</sub> , Common practice, IAS 16.73 <sub>disclosure</sub> , Common practice				
IFRS	5	Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [line items]	line items					
IFRS	6	Financial assets at beginning of period	X instant, debit	Effective 2018-01-01 IFRS 7.35I <sub>disclosure</sub> , IFRS 7.25 <sub>disclosure</sub> , Effective 2018-01-01 IFRS 7.35H <sub>disclosure</sub> , Effective 2018-01-01 IFRS 7.35M <sub>disclosure</sub> , Effective 2018-01-01 IFRS 7.35N <sub>disclosure</sub>				
IFRS	6	Increase (decrease) in financial assets [abstract]						
IFRS	7	Increase (decrease) through transfers, financial assets	X duration, debit	Effective 2018-01-01 IFRS 7.IG20B <sub>sample</sub> , Effective 2018-01-01 IFRS 7.35I <sub>disclosure</sub>				
IFRS	7	Decrease through derecognition, financial assets	(X) duration, credit	Effective 2018-01-01 IFRS 7.IG20B <sub>sample</sub> , Effective 2018-01-01 IFRS 7.35I <sub>disclosure</sub>				
IFRS	7	Increase through origination or purchase, financial assets	X duration, debit	Effective 2018-01-01 IFRS 7.35I <sub>disclosure</sub> , Effective 2018-01-01 IFRS 7.IG20B <sub>sample</sub>				
IFRS	7	Decrease through write-off, financial assets	(X) duration, credit	Effective 2018-01-01 IFRS 7.IG20B <sub>sample</sub> , Effective 2018-01-01 IFRS 7.35I <sub>disclosure</sub>				
IFRS	7	Increase (decrease) through changes in models or risk parameters, financial assets	X duration, debit	Effective 2018-01-01 IFRS 7.IG20B <sub>sample</sub>				
IFRS	7	Increase (decrease) through modification of contractual cash flows, financial assets	X duration, debit	Effective 2018-01-01 IFRS 7.35I <sub>disclosure</sub>				
IFRS	7	Increase (decrease) through foreign exchange and other movements, financial assets [abstract]						
IFRS	8	Increase (decrease) through foreign exchange, financial assets	X duration, debit	Effective 2018-01-01 IFRS 7.IG20B <sub>sample</sub>				
IFRS	8	Increase (decrease) through other movements, financial assets	X duration, debit	Effective 2018-01-01 IFRS 7.IG20B <sub>sample</sub>				
IFRS	8	Total increase (decrease) through foreign exchange and other movements, financial assets	X duration, debit	Effective 2018-01-01 IFRS 7.IG20B <sub>sample</sub>				
IFRS	7	Total increase (decrease) in financial assets	X duration, debit	Effective 2018-01-01 IFRS 7.35I <sub>disclosure</sub> , Effective 2018-01-01 IFRS 7.35H <sub>disclosure</sub>				
IFRS	6	Financial assets at end of period	X instant, debit	Effective 2018-01-01 IFRS 7.35I <sub>disclosure</sub> , IFRS 7.25 <sub>disclosure</sub> , Effective 2018-01-01 IFRS 7.35H <sub>disclosure</sub> , Effective 2018-01-01 IFRS 7.35M <sub>disclosure</sub> , Effective 2018-01-01 IFRS 7.35N <sub>disclosure</sub>				
IFRS	6	Exposure to credit risk on loan commitments and financial guarantee contracts at beginning of period	X instant, credit	Effective 2018-01-01 IFRS 7.35M <sub>disclosure</sub> , Effective 2018-01-01 IFRS 7.35I <sub>disclosure</sub> , Effective 2018-01-01 IFRS 7.35H <sub>disclosure</sub>				
IFRS	6	Increase (decrease) in exposure to credit risk on loan commitments and financial guarantee contracts [abstract]						
IFRS	7	Increase (decrease) through transfers, exposure to credit risk on loan commitments and financial guarantee contracts	X duration, credit	Effective 2018-01-01 IFRS 7.35I <sub>disclosure</sub> , Effective 2018-01-01 IFRS 7.IG20B <sub>sample</sub>				
IFRS	7	Decrease through derecognition, exposure to credit risk on loan commitments and financial guarantee contracts	(X) duration, debit	Effective 2018-01-01 IFRS 7.IG20B <sub>sample</sub> , Effective 2018-01-01 IFRS 7.35I <sub>disclosure</sub>				
IFRS	7	Increase through origination or purchase, exposure to credit risk on loan commitments and financial guarantee contracts	X duration, credit	Effective 2018-01-01 IFRS 7.35I <sub>disclosure</sub> , Effective 2018-01-01 IFRS 7.IG20B <sub>sample</sub>				
IFRS	7	Increase (decrease) through changes in models or risk parameters, exposure to credit risk on loan commitments and financial guarantee contracts	X duration, credit	Effective 2018-01-01 IFRS 7.IG20B <sub>sample</sub>				
IFRS	7	Increase (decrease) through modification of contractual cash flows, exposure to credit risk on loan commitments and financial guarantee contracts	X duration, credit	Effective 2018-01-01 IFRS 7.35I <sub>disclosure</sub>				
IFRS	7	Increase (decrease) through foreign exchange and other movements, exposure to credit risk on loan commitments and financial guarantee contracts [abstract]						
IFRS	8	Increase (decrease) through foreign exchange, exposure to credit risk on loan commitments and financial guarantee contracts	X duration, credit	Effective 2018-01-01 IFRS 7.IG20B <sub>sample</sub>				
IFRS	8	Increase (decrease) through other movements, exposure to credit risk on loan commitments and financial guarantee contracts	X duration, credit	Effective 2018-01-01 IFRS 7.IG20B <sub>sample</sub>				
IFRS	8	Total increase (decrease) through foreign exchange and other movements, exposure to credit risk on loan commitments and financial guarantee contracts	X duration, credit	Effective 2018-01-01 IFRS 7.IG20B <sub>sample</sub>				
IFRS	8	Total increase (decrease) in exposure to credit risk on loan commitments and financial guarantee contracts	X duration, credit	Effective 2018-01-01 IFRS 7.35I <sub>disclosure</sub> , Effective 2018-01-01 IFRS 7.35H <sub>disclosure</sub>				
IFRS	6	Exposure to credit risk on loan commitments and financial guarantee contracts at end of period	X instant, credit	Effective 2018-01-01 IFRS 7.35M <sub>disclosure</sub> , Effective 2018-01-01 IFRS 7.35I <sub>disclosure</sub> , Effective 2018-01-01 IFRS 7.35H <sub>disclosure</sub>				
IFRS	6	Undiscounted expected credit losses at initial recognition on purchased or originated credit impaired financial assets initially recognised	X duration, credit	Effective 2018-01-01 IFRS 7.35H <sub>disclosure</sub>				
IFRS	6	Explanation of reasons for changes in loss allowance for financial instruments	text	Effective 2018-01-01 IFRS 7.88D <sub>sample</sub>				
IFRS	6	Explanation of how significant changes in gross carrying amount of financial instruments contributed to changes in loss allowance	text	Effective 2018-01-01 IFRS 7.35I <sub>disclosure</sub>				
IFRS	3	Financial assets with contractual cash flows modified during reporting period while loss allowance measured at lifetime expected credit losses, amortised cost before modification	X duration, debit	Effective 2018-01-01 IFRS 7.35I <sub>disclosure</sub>				
IFRS	3	Financial assets with contractual cash flows modified during reporting period while loss allowance measured at lifetime expected credit losses, modification gain (loss)	X duration, credit	Effective 2018-01-01 IFRS 7.35I <sub>disclosure</sub>				
IFRS	3	Financial assets with modified contractual cash flows while loss allowance measured at lifetime expected credit losses for which loss allowance changed during reporting period to 12-month expected credit losses, gross carrying amount	X instant, debit	Effective 2018-01-01 IFRS 7.35I <sub>disclosure</sub>				
IFRS	3	Financial assets written off during reporting period and still subject to enforcement activity, contractual amount outstanding	X instant, debit	Effective 2018-01-01 IFRS 7.35I <sub>disclosure</sub>				
IFRS	3	Information about groups or portfolios of financial instruments with particular features that could affect large portion of that group	text	Effective 2018-01-01 IFRS 7.88H <sub>disclosure</sub>				
IFRS	3	Disclosure of credit risk exposure [text block]	text block	Effective 2018-01-01 IFRS 7.35M <sub>disclosure</sub>				
IFRS	4	Disclosure of credit risk exposure [abstract]						
IFRS	5	Disclosure of credit risk exposure [table]	table	Effective 2018-01-01 IFRS 7.35M <sub>disclosure</sub>				
IFRS	6	External credit grades [axis]	axis	Expiry date 2018-01-01 IFRS 7.IG24 <sub>sample</sub> , Effective 2018-01-01 IFRS 7.IG20C <sub>sample</sub>				
IFRS	7	Entity's total for external credit grades [member]	member [default]	Effective 2018-01-01 IFRS 7.IG20C <sub>sample</sub> , Expiry date 2018-01-01 IFRS 7.IG24 <sub>sample</sub>				
IFRS	8	External credit grades [member]	member	Expiry date 2018-01-01 IFRS 7.IG24 <sub>sample</sub> , Effective 2018-01-01 IFRS 7.IG20C <sub>sample</sub>				
IFRS	6	Internal credit grades [axis]	axis	Expiry date 2018-01-01 IFRS 7.IG25 <sub>sample</sub> , Effective 2018-01-01 IFRS 7.IG20C <sub>sample</sub>				
IFRS	7	Entity's total for internal credit grades [member]	member [default]	Effective 2018-01-01 IFRS 7.IG20C <sub>sample</sub> , Expiry date 2018-01-01 IFRS 7.IG25 <sub>sample</sub>				
IFRS	8	Internal credit grades [member]	member	Effective 2018-01-01 IFRS 7.IG20C <sub>sample</sub> , Expiry date 2018-01-01 IFRS 7.IG25 <sub>sample</sub>				
IFRS	6	Probability of default [axis]	axis	Effective 2018-01-01 IFRS 7.IG20C <sub>sample</sub>				
IFRS	7	Entity's total for probability of default [member]	member [default]	Effective 2018-01-01 IFRS 7.IG20C <sub>sample</sub>				
IFRS	8	Probability of default [member]	member	Effective 2018-01-01 IFRS 7.IG20C <sub>sample</sub>				
IFRS	6	Classes of financial instruments [axis]	axis	Effective 2018-01-01 IFRS 7.35M <sub>disclosure</sub> , IFRS 7.36 <sub>disclosure</sub> , Effective 2018-01-01 IFRS 7.35H <sub>disclosure</sub> , Effective 2018-01-01 IFRS 7.35K <sub>disclosure</sub>				
IFRS	7	Financial instruments, class [member]	member [default]	Effective 2018-01-01 IFRS 7.35M <sub>disclosure</sub> , Effective 2018-01-01 IFRS 7.36 <sub>disclosure</sub> , Effective 2018-01-01 IFRS 7.35H <sub>disclosure</sub>				
IFRS	8	Loan commitments [member]	member	Effective 2018-01-01 IFRS 7.35M <sub>disclosure</sub> , Effective 2018-01-01 IFRS 7.88E <sub>disclosure</sub>				
IFRS	8	Financial guarantee contracts [member]	member	Effective 2018-01-01 IFRS 7.35M <sub>disclosure</sub> , Effective 2018-01-01 IFRS 7.88E <sub>disclosure</sub>				
IFRS	8	Trade receivables [member]	member	Effective 2018-01-01 IFRS 7.35N <sub>disclosure</sub> , Effective 2018-01-01 IFRS 7.35H b (iii) <sub>disclosure</sub> , IAS 1.112 <sub>disclosure</sub> , Common practice, Effective 2018-01-01 IFRS 7.35M b (iii) <sub>disclosure</sub>				
IFRS	8	Contract assets [member]	member	Effective 2018-01-01 IFRS 7.35N <sub>disclosure</sub> , Effective 2018-01-01 IFRS 7.35H b (iii) <sub>disclosure</sub> , Effective 2018-01-01 IFRS 7.35M b (iii) <sub>disclosure</sub>				
IFRS	8	Lease receivables [member]	member	Effective 2018-01-01 IFRS 7.35M b (iii) <sub>disclosure</sub> , Effective 2018-01-01 IFRS 7.35H b (iii) <sub>disclosure</sub>				
IFRS	8	Mortgages [member]	member	IFRS 7.IG40B <sub>sample</sub> , Effective 2018-01-01 IFRS 7.IG40B <sub>sample</sub>				
IFRS	8	Consumer loans [member]	member	IFRS 7.IG40B <sub>sample</sub> , Effective 2018-01-01 IFRS 7.IG40B <sub>sample</sub>				

IFRS /AU	Level	Label	Type	IFRS reference	AU additional reference	AU Reference	Not used in IFRS AU Taxonomy	Not used in entry point two
IFRS	8	Corporate loans [member]	member	Effective 2018-01-01 IFRS 7.IG20C <sup>C</sup> <sub>example</sub> + IAS 1.112 <sup>C</sup> <sub>Common practice</sub>				
IFRS	6	Type of measurement of expected credit losses [axis]	axis	Effective 2018-01-01 IFRS 7.35M <sup>C</sup> <sub>disclosure</sub> + Effective 2018-01-01 IFRS 7.35H <sup>C</sup> <sub>disclosure</sub>				
IFRS	7	Type of measurement of expected credit losses [member]	member [default]	Effective 2018-01-01 IFRS 7.35M <sup>C</sup> <sub>disclosure</sub> + Effective 2018-01-01 IFRS 7.35H <sup>C</sup> <sub>disclosure</sub>				
IFRS	8	12-month expected credit losses [member]	member	Effective 2018-01-01 IFRS 7.35H <sup>C</sup> <sub>disclosure</sub> + Effective 2018-01-01 IFRS 7.35M <sup>C</sup> <sub>disclosure</sub>				
IFRS	8	Lifetime expected credit losses [member]	member	Effective 2018-01-01 IFRS 7.35M <sup>C</sup> <sub>disclosure</sub> + Effective 2018-01-01 IFRS 7.35H <sup>C</sup> <sub>disclosure</sub>				
IFRS	6	Method of assessment of expected credit losses [axis]	axis	Effective 2018-01-01 IFRS 7.IG20B <sup>C</sup> <sub>example</sub>				
IFRS	7	Method of assessment of expected credit losses [member]	member [default]	Effective 2018-01-01 IFRS 7.IG20B <sup>C</sup> <sub>example</sub>				
IFRS	8	Expected credit losses individually assessed [member]	member	Effective 2018-01-01 IFRS 7.IG20B <sup>C</sup> <sub>example</sub>				
IFRS	8	Expected credit losses collectively assessed [member]	member	Effective 2018-01-01 IFRS 7.IG20B <sup>C</sup> <sub>example</sub>				
IFRS	6	Credit impairment of financial instruments [axis]	axis	Effective 2018-01-01 IFRS 7.35M <sup>C</sup> <sub>disclosure</sub> + Effective 2018-01-01 IFRS 7.35H <sup>C</sup> <sub>disclosure</sub>				
IFRS	7	Credit impairment of financial instruments [member]	member [default]	Effective 2018-01-01 IFRS 7.35M <sup>C</sup> <sub>disclosure</sub> + Effective 2018-01-01 IFRS 7.35H <sup>C</sup> <sub>disclosure</sub>				
IFRS	8	Financial instruments not credit-impaired [member]	member	Effective 2018-01-01 IFRS 7.35M <sup>C</sup> <sub>disclosure</sub>				
IFRS	8	Financial instruments credit-impaired [member]	member	Effective 2018-01-01 IFRS 7.35H <sup>C</sup> <sub>disclosure</sub> + Effective 2018-01-01 IFRS 7.35M <sup>C</sup> <sub>disclosure</sub>				
IFRS	8	Financial instruments purchased or originated credit-impaired [member]	member	Effective 2018-01-01 IFRS 7.35H <sup>C</sup> <sub>disclosure</sub> + Effective 2018-01-01 IFRS 7.35M <sup>C</sup> <sub>disclosure</sub>				
IFRS	8	Financial instruments credit-impaired after purchase or origination [member]	member	Effective 2018-01-01 IFRS 7.35H <sup>C</sup> <sub>disclosure</sub> + Effective 2018-01-01 IFRS 7.35M <sup>C</sup> <sub>disclosure</sub>				
IFRS	6	Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	axis	IAS 38.118 <sup>C</sup> <sub>disclosure</sub> + IAS 17.32 <sup>C</sup> <sub>disclosure</sub> + IAS 40.76 <sup>C</sup> <sub>disclosure</sub> + IAS 41.54 <sup>C</sup> <sub>disclosure</sub> + IAS 16.73 <sup>C</sup> <sub>disclosure</sub> + Effective 2018-01-01 IFRS 7.35M <sup>C</sup> <sub>disclosure</sub> + IAS 38.118 <sup>C</sup> <sub>disclosure</sub> + IFRS 3.867 <sup>C</sup> <sub>disclosure</sub> + Expiry date 2018-01-01 IFRS 7.IG29 <sup>C</sup> <sub>Common practice</sub> + IAS 40.79 <sup>C</sup> <sub>disclosure</sub> + IAS 41.50 <sup>C</sup> <sub>disclosure</sub> + IAS 16.73 <sup>C</sup> <sub>disclosure</sub> + IAS 40.79 <sup>C</sup> <sub>disclosure</sub> + Effective 2018-01-01 IFRS 7.35H <sup>C</sup> <sub>disclosure</sub>				
IFRS	7	Carrying amount [member]	member [default]	IAS 38.118 <sup>C</sup> <sub>disclosure</sub> + Expiry date 2018-01-01 IFRS 7.IG29 <sup>C</sup> <sub>Common practice</sub> + IAS 17.32 <sup>C</sup> <sub>disclosure</sub> + IAS 40.79 <sup>C</sup> <sub>disclosure</sub> + Effective 2018-01-01 IFRS 7.35M <sup>C</sup> <sub>disclosure</sub> + IAS 16.73 <sup>C</sup> <sub>disclosure</sub> + IAS 40.76 <sup>C</sup> <sub>disclosure</sub> + IFRS 3.867 <sup>C</sup> <sub>disclosure</sub> + Effective 2018-01-01 IFRS 7.35H <sup>C</sup> <sub>disclosure</sub> + IAS 41.50 <sup>C</sup> <sub>disclosure</sub> + IAS 16.73 <sup>C</sup> <sub>disclosure</sub> + IAS 40.79 <sup>C</sup> <sub>disclosure</sub> + Expiry date 2018-01-01 IFRS 7.IG29 <sup>C</sup> <sub>Common practice</sub> + Effective 2018-01-01 IFRS 7.35M <sup>C</sup> <sub>disclosure</sub>				
IFRS	8	Gross carrying amount [member]	member	IAS 40.79 <sup>C</sup> <sub>disclosure</sub> + IAS 38.118 <sup>C</sup> <sub>disclosure</sub> + IAS 16.73 <sup>C</sup> <sub>disclosure</sub> + Effective 2018-01-01 IFRS 7.35M <sup>C</sup> <sub>disclosure</sub> + IAS 41.54 <sup>C</sup> <sub>disclosure</sub> + IAS 17.32 <sup>C</sup> <sub>disclosure</sub> + Effective 2018-01-01 IFRS 7.35H <sup>C</sup> <sub>disclosure</sub> + IFRS 3.867 <sup>C</sup> <sub>disclosure</sub> + Effective 2018-01-01 IFRS 7.35M <sup>C</sup> <sub>disclosure</sub>				
IFRS	8	Accumulated impairment [member]	member	Effective 2018-01-01 IFRS 7.35H <sup>C</sup> <sub>disclosure</sub> + IFRS 3.867 <sup>C</sup> <sub>disclosure</sub> + IAS 17.32 <sup>C</sup> <sub>Common practice</sub> + Expiry date 2018-01-01 IFRS 7.IG29 <sup>C</sup> <sub>Common practice</sub> + Effective 2018-01-01 IFRS 7.35M <sup>C</sup> <sub>disclosure</sub> + IAS 40.79 <sup>C</sup> <sub>disclosure</sub> + IAS 41.54 <sup>C</sup> <sub>disclosure</sub> + IAS 16.73 <sup>C</sup> <sub>disclosure</sub> + IAS 38.118 <sup>C</sup> <sub>disclosure</sub> + IAS 17.32 <sup>C</sup> <sub>Common practice</sub>				
IFRS	5	Disclosure of credit risk exposure [line items]	line items	IAS 16.73 <sup>C</sup> <sub>disclosure</sub> + IAS 38.118 <sup>C</sup> <sub>disclosure</sub> + IAS 17.32 <sup>C</sup> <sub>Common practice</sub>				
IFRS	6	Financial assets	X <sub>instant, debit</sub>	Effective 2018-01-01 IFRS 7.35M <sup>C</sup> <sub>disclosure</sub> + IFRS 7.25 <sup>C</sup> <sub>disclosure</sub> + Effective 2018-01-01 IFRS 7.35H <sup>C</sup> <sub>disclosure</sub> + Effective 2018-01-01 IFRS 7.35M <sup>C</sup> <sub>disclosure</sub> + Effective 2018-01-01 IFRS 7.35N <sup>C</sup> <sub>disclosure</sub>				
IFRS	6	Exposure to credit risk on loan commitments and financial guarantee contracts	X <sub>instant, credit</sub>	Effective 2018-01-01 IFRS 7.35M <sup>C</sup> <sub>disclosure</sub> + Effective 2018-01-01 IFRS 7.35H <sup>C</sup> <sub>disclosure</sub> + Effective 2018-01-01 IFRS 7.35M <sup>C</sup> <sub>disclosure</sub>				
IFRS	3	Disclosure of provision matrix [text block]	text block	Effective 2018-01-01 IFRS 7.35N <sup>C</sup> <sub>disclosure</sub>				
IFRS	4	Disclosure of provision matrix [abstract]	table	Effective 2018-01-01 IFRS 7.35N <sup>C</sup> <sub>disclosure</sub>				
IFRS	5	Disclosure of provision matrix [table]	table	Effective 2018-01-01 IFRS 7.35N <sup>C</sup> <sub>disclosure</sub>				
IFRS	6	Classes of financial instruments [axis]	axis	Effective 2018-01-01 IFRS 7.35M <sup>C</sup> <sub>disclosure</sub> + IFRS 7.36 <sup>C</sup> <sub>disclosure</sub> + Effective 2018-01-01 IFRS 7.35H <sup>C</sup> <sub>disclosure</sub> + Effective 2018-01-01 IFRS 7.35M <sup>C</sup> <sub>disclosure</sub>				
IFRS	7	Financial instruments, class [member]	member [default]	Effective 2018-01-01 IFRS 7.35M <sup>C</sup> <sub>disclosure</sub> + IFRS 7.36 <sup>C</sup> <sub>disclosure</sub> + Effective 2018-01-01 IFRS 7.35H <sup>C</sup> <sub>disclosure</sub> + Effective 2018-01-01 IFRS 7.35M <sup>C</sup> <sub>disclosure</sub>				
IFRS	8	Loan commitments [member]	member	Effective 2018-01-01 IFRS 7.35M <sup>C</sup> <sub>disclosure</sub> + Effective 2018-01-01 IFRS 7.88E <sup>C</sup> <sub>disclosure</sub>				
IFRS	8	Financial guarantee contracts [member]	member	Effective 2018-01-01 IFRS 7.35M <sup>C</sup> <sub>disclosure</sub> + Effective 2018-01-01 IFRS 7.88E <sup>C</sup> <sub>disclosure</sub>				
IFRS	8	Trade receivables [member]	member	Effective 2018-01-01 IFRS 7.35N <sup>C</sup> <sub>disclosure</sub> + Effective 2018-01-01 IFRS 7.35H <sup>C</sup> <sub>disclosure</sub> + IAS 1.112 <sup>C</sup> <sub>Common practice</sub> + Effective 2018-01-01 IFRS 7.35M <sup>C</sup> <sub>disclosure</sub> + IAS 1.112 <sup>C</sup> <sub>Common practice</sub>				
IFRS	8	Contract assets [member]	member	Effective 2018-01-01 IFRS 7.35N <sup>C</sup> <sub>disclosure</sub> + Effective 2018-01-01 IFRS 7.35M <sup>C</sup> <sub>disclosure</sub> + IAS 1.112 <sup>C</sup> <sub>Common practice</sub>				
IFRS	8	Lease receivables [member]	member	Effective 2018-01-01 IFRS 7.35N <sup>C</sup> <sub>disclosure</sub> + Effective 2018-01-01 IFRS 7.35M <sup>C</sup> <sub>disclosure</sub> + IAS 1.112 <sup>C</sup> <sub>Common practice</sub>				
IFRS	8	Mortgages [member]	member	Effective 2018-01-01 IFRS 7.35N <sup>C</sup> <sub>disclosure</sub> + Effective 2018-01-01 IFRS 7.35M <sup>C</sup> <sub>disclosure</sub>				
IFRS	8	Consumer loans [member]	member	Effective 2018-01-01 IFRS 7.35N <sup>C</sup> <sub>disclosure</sub> + Effective 2018-01-01 IFRS 7.35M <sup>C</sup> <sub>disclosure</sub>				
IFRS	8	Corporate loans [member]	member	Effective 2018-01-01 IFRS 7.35N <sup>C</sup> <sub>disclosure</sub> + Effective 2018-01-01 IFRS 7.35M <sup>C</sup> <sub>disclosure</sub>				
IFRS	6	Past due status [axis]	axis	IAS 1.112 <sup>C</sup> <sub>Common practice</sub> + Expiry date 2018-01-01 IFRS 7.37 <sup>C</sup> <sub>Common practice</sub> + Effective 2018-01-01 IFRS 7.35N <sup>C</sup> <sub>disclosure</sub>				
IFRS	7	Past due status [member]	member [default]	Expiry date 2018-01-01 IFRS 7.37 <sup>C</sup> <sub>Common practice</sub> + Effective 2018-01-01 IFRS 7.35N <sup>C</sup> <sub>disclosure</sub>				
IFRS	8	Current [member]	member	Expiry date 2018-01-01 IFRS 7.37 <sup>C</sup> <sub>Common practice</sub> + Effective 2018-01-01 IFRS 7.35N <sup>C</sup> <sub>disclosure</sub>				
IFRS	8	Later than one month and not later than two months [member]	member	Effective 2018-01-01 IFRS 7.IG20D <sup>C</sup> <sub>example</sub> + IAS 1.112 <sup>C</sup> <sub>Common practice</sub> + Expiry date 2018-01-01 IFRS 7.37 <sup>C</sup> <sub>Common practice</sub>				
IFRS	8	Later than two months and not later than three months [member]	member	Expiry date 2018-01-01 IFRS 7.37 <sup>C</sup> <sub>Common practice</sub> + IAS 1.112 <sup>C</sup> <sub>Common practice</sub> + Effective 2018-01-01 IFRS 7.IG20D <sup>C</sup> <sub>example</sub>				
IFRS	8	Later than three months [member]	member	Effective 2018-01-01 IFRS 7.IG20D <sup>C</sup> <sub>example</sub> + Expiry date 2018-01-01 IFRS 7.37 <sup>C</sup> <sub>Common practice</sub>				
IFRS	6	Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	axis	IAS 38.118 <sup>C</sup> <sub>disclosure</sub> + IAS 17.32 <sup>C</sup> <sub>disclosure</sub> + IAS 40.76 <sup>C</sup> <sub>disclosure</sub> + IAS 41.54 <sup>C</sup> <sub>disclosure</sub> + IAS 16.73 <sup>C</sup> <sub>disclosure</sub> + Effective 2018-01-01 IFRS 7.35M <sup>C</sup> <sub>disclosure</sub> + IAS 38.118 <sup>C</sup> <sub>disclosure</sub> + IFRS 3.867 <sup>C</sup> <sub>disclosure</sub> + Expiry date 2018-01-01 IFRS 7.IG29 <sup>C</sup> <sub>Common practice</sub> + IAS 40.79 <sup>C</sup> <sub>disclosure</sub> + IAS 41.50 <sup>C</sup> <sub>disclosure</sub> + IAS 16.73 <sup>C</sup> <sub>disclosure</sub> + IAS 40.79 <sup>C</sup> <sub>disclosure</sub> + Effective 2018-01-01 IFRS 7.35H <sup>C</sup> <sub>disclosure</sub>				
IFRS	7	Carrying amount [member]	member [default]	IAS 38.118 <sup>C</sup> <sub>disclosure</sub> + Expiry date 2018-01-01 IFRS 7.IG29 <sup>C</sup> <sub>Common practice</sub> + IAS 17.32 <sup>C</sup> <sub>disclosure</sub> + IAS 40.79 <sup>C</sup> <sub>disclosure</sub> + Effective 2018-01-01 IFRS 7.35M <sup>C</sup> <sub>disclosure</sub> + IAS 16.73 <sup>C</sup> <sub>disclosure</sub> + IAS 40.76 <sup>C</sup> <sub>disclosure</sub> + IFRS 3.867 <sup>C</sup> <sub>disclosure</sub> + Effective 2018-01-01 IFRS 7.35H <sup>C</sup> <sub>disclosure</sub> + IAS 41.50 <sup>C</sup> <sub>disclosure</sub> + IAS 16.73 <sup>C</sup> <sub>disclosure</sub> + IAS 40.79 <sup>C</sup> <sub>disclosure</sub> + Expiry date 2018-01-01 IFRS 7.IG29 <sup>C</sup> <sub>Common practice</sub> + Effective 2018-01-01 IFRS 7.35M <sup>C</sup> <sub>disclosure</sub>				
IFRS	8	Gross carrying amount [member]	member	IAS 40.79 <sup>C</sup> <sub>disclosure</sub> + IAS 38.118 <sup>C</sup> <sub>disclosure</sub> + IAS 16.73 <sup>C</sup> <sub>disclosure</sub> + Effective 2018-01-01 IFRS 7.35M <sup>C</sup> <sub>disclosure</sub> + IAS 41.54 <sup>C</sup> <sub>disclosure</sub> + IAS 17.32 <sup>C</sup> <sub>disclosure</sub> + Effective 2018-01-01 IFRS 7.35H <sup>C</sup> <sub>disclosure</sub> + IFRS 3.867 <sup>C</sup> <sub>disclosure</sub>				

IFRS / AU	Level	Label	Type	IFRS reference	AU additional reference	AU Reference	Not used in IFRS AU Taxonomy	Not used in entry point two
IFRS 8	5	Accumulated impairment [member]	member	Effective 2018-01-01 IFRS 7.35 <sup>d</sup> <sub>disclosure</sub> , IFRS 3.867 <sup>d</sup> <sub>disclosure</sub> , IAS 17.32 <sup>c</sup> <sub>common practice</sub> , Expiry date 2018-01-01 IFRS 7.IG29 <sup>b</sup> <sub>sample</sub> , Effective 2018-01-01 IFRS 7.35 <sup>n</sup> <sub>sample</sub> , IAS 40.79 <sup>c</sup> <sub>common practice</sub> , IAS 41.54 <sup>c</sup> <sub>common practice</sub> , IAS 38.118 <sup>c</sup> <sub>common practice</sub> , IAS 16.73 <sup>d</sup> <sub>common practice</sub>				
IFRS 5	5	Disclosure of provision matrix [line items]	line items					
IFRS 6	6	Financial assets	X <sup>instant, debit</sup>	Effective 2018-01-01 IFRS 7.35 <sup>d</sup> <sub>disclosure</sub> , IFRS 7.25 <sup>d</sup> <sub>disclosure</sub> , Effective 2018-01-01 IFRS 7.35 <sup>n</sup> <sub>disclosure</sub> , Effective 2018-01-01 IFRS 7.35 <sup>m</sup> <sub>disclosure</sub> , Effective 2018-01-01 IFRS 7.35 <sup>n</sup> <sub>sample</sub>				
IFRS 6	6	Expected credit loss rate	X,XX	Effective 2018-01-01 IFRS 7.IG20 <sup>d</sup> <sub>example</sub>				
IFRS 2	2	Disclosure of financial assets that are either past due or impaired [text block]	text block	Expiry date 2018-01-01 IFRS 7.37 <sup>d</sup> <sub>disclosure</sub>				
IFRS 3	3	Disclosure of financial assets that are either past due or impaired [abstract]						
IFRS 4	4	Disclosure of financial assets that are either past due or impaired [table]	table	Expiry date 2018-01-01 IFRS 7.37 <sup>d</sup> <sub>disclosure</sub>				
IFRS 5	5	Classes of financial assets [axis]	axis	IFRS 7.6 <sup>d</sup> <sub>disclosure</sub>				
IFRS 6	6	Financial assets, class [member]	member [default]	IFRS 7.6 <sup>d</sup> <sub>disclosure</sub>				
IFRS 7	7	Financial assets at amortised cost, class [member]	member	IFRS 7.82 <sup>d</sup> <sub>disclosure</sub>				
IFRS 8	8	Mortgages [member]	member	IFRS 7.IG40B <sup>d</sup> <sub>example</sub> , Effective 2018-01-01 IFRS 7.IG20B <sup>d</sup> <sub>example</sub>				
IFRS 8	8	Consumer loans [member]	member	IFRS 7.IG40B <sup>d</sup> <sub>example</sub> , Effective 2018-01-01 IFRS 7.IG20C <sup>d</sup> <sub>example</sub>				
IFRS 8	8	Corporate loans [member]	member	Effective 2018-01-01 IFRS 7.IG20C <sup>d</sup> <sub>example</sub> , IAS 1.112 <sup>c</sup> <sub>common practice</sub>				
IFRS 8	8	Trade receivables [member]	member	Effective 2018-01-01 IFRS 7.35 <sup>n</sup> <sub>sample</sub> , Effective 2018-01-01 IFRS 7.35H <sup>b</sup> (ii) <sup>d</sup> <sub>disclosure</sub> , IAS 1.112 <sup>c</sup> <sub>common practice</sub> , Effective 2018-01-01 IFRS 7.35M <sup>b</sup> (ii) <sup>d</sup> <sub>disclosure</sub>				
IFRS 7	7	Financial assets at fair value, class [member]	member	IFRS 7.82 <sup>d</sup> <sub>disclosure</sub>				
IFRS 8	8	Trading securities [member]	member	IFRS 7.IG40B <sup>d</sup> <sub>example</sub>				
IFRS 8	8	Derivatives [member]	member	IFRS 7.IG40B <sup>d</sup> <sub>example</sub> , IFRS 13.IG60 <sup>d</sup> <sub>example</sub>				
IFRS 8	8	Option contract [member]	member	IAS 1.112 <sup>c</sup> <sub>common practice</sub>				
IFRS 8	8	Futures contract [member]	member	IAS 1.112 <sup>c</sup> <sub>common practice</sub>				
IFRS 8	8	Swap contract [member]	member	IAS 1.112 <sup>c</sup> <sub>common practice</sub>				
IFRS 8	8	Forward contract [member]	member	IAS 1.112 <sup>c</sup> <sub>common practice</sub>				
IFRS 8	8	Equity investments [member]	member	IFRS 7.IG40B <sup>d</sup> <sub>example</sub>				
IFRS 7	7	Financial assets outside scope of IFRS 7, class [member]	member	IFRS 7.82 <sup>d</sup> <sub>disclosure</sub>				
IFRS 5	5	Impairment of financial assets [axis]	axis	Expiry date 2018-01-01 IFRS 7.37 <sup>d</sup> <sub>disclosure</sub>				
IFRS 6	6	Entity's total for impairment of financial assets [member]	member [default]	Expiry date 2018-01-01 IFRS 7.37 <sup>d</sup> <sub>disclosure</sub>				
IFRS 7	7	Financial assets neither past due nor impaired [member]	member	Expiry date 2018-01-01 IFRS 7.37 <sup>d</sup> <sub>disclosure</sub>				
IFRS 7	7	Financial assets past due but not impaired [member]	member	Expiry date 2018-01-01 IFRS 7.37 <sup>d</sup> <sub>disclosure</sub>				
IFRS 7	7	Financial assets impaired [member]	member	Expiry date 2018-01-01 IFRS 7.37 <sup>d</sup> <sub>disclosure</sub>				
IFRS 8	8	Financial assets individually assessed for credit losses [member]	member	Expiry date 2018-01-01 IFRS 7.37 <sup>d</sup> <sub>disclosure</sub>				
IFRS 8	8	Financial assets collectively assessed for credit losses [member]	member	Expiry date 2018-01-01 IFRS 7.37 <sup>d</sup> <sub>disclosure</sub>				
IFRS 5	5	Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	axis	IAS 38.118 <sup>c</sup> <sub>disclosure</sub> , IAS 17.32 <sup>c</sup> <sub>disclosure</sub> , IAS 40.76 <sup>d</sup> <sub>disclosure</sub> , IAS 41.54 <sup>c</sup> <sub>disclosure</sub> , IAS 16.73 <sup>d</sup> <sub>disclosure</sub> , Effective 2018-01-01 IFRS 7.35 <sup>n</sup> <sub>disclosure</sub> , IAS 38.118 <sup>c</sup> <sub>disclosure</sub> , IFRS 3.867 <sup>d</sup> <sub>disclosure</sub> , Expiry date 2018-01-01 IFRS 7.IG29 <sup>b</sup> <sub>common practice</sub> , IAS 40.79 <sup>c</sup> <sub>disclosure</sub> , IAS 41.50 <sup>c</sup> <sub>disclosure</sub> , IAS 16.73 <sup>d</sup> <sub>disclosure</sub> , IAS 40.79 <sup>d</sup> <sub>disclosure</sub> , Effective 2018-01-01 IFRS 7.35 <sup>n</sup> <sub>disclosure</sub>				
IFRS 6	6	Carrying amount [member]	member [default]	IAS 38.118 <sup>c</sup> <sub>disclosure</sub> , Expiry date 2018-01-01 IFRS 7.IG29 <sup>b</sup> <sub>example</sub> , IAS 17.32 <sup>c</sup> <sub>disclosure</sub> , IAS 40.79 <sup>d</sup> <sub>disclosure</sub> , Effective 2018-01-01 IFRS 7.35 <sup>n</sup> <sub>disclosure</sub> , IAS 16.73 <sup>d</sup> <sub>disclosure</sub> , IAS 40.76 <sup>d</sup> <sub>disclosure</sub> , IFRS 3.867 <sup>d</sup> <sub>disclosure</sub> , Effective 2018-01-01 IFRS 7.35 <sup>n</sup> <sub>disclosure</sub> , IAS 41.50 <sup>c</sup> <sub>disclosure</sub>				
IFRS 7	7	Gross carrying amount [member]	member	Expiry date 2018-01-01 IFRS 7.IG29 <sup>b</sup> <sub>common practice</sub> , Effective 2018-01-01 IFRS 7.35 <sup>n</sup> <sub>disclosure</sub> , IAS 40.79 <sup>c</sup> <sub>disclosure</sub> , IAS 38.118 <sup>c</sup> <sub>disclosure</sub> , IAS 16.73 <sup>d</sup> <sub>disclosure</sub> , Effective 2018-01-01 IFRS 7.35 <sup>n</sup> <sub>sample</sub> , IAS 41.54 <sup>c</sup> <sub>disclosure</sub> , IAS 17.32 <sup>c</sup> <sub>disclosure</sub> , Effective 2018-01-01 IFRS 7.35 <sup>n</sup> <sub>disclosure</sub> , IFRS 3.867 <sup>d</sup> <sub>disclosure</sub>				
IFRS 7	7	Accumulated impairment [member]	member	Effective 2018-01-01 IFRS 7.35 <sup>n</sup> <sub>disclosure</sub> , IFRS 3.867 <sup>d</sup> <sub>disclosure</sub> , Expiry date 2018-01-01 IFRS 7.35 <sup>n</sup> <sub>disclosure</sub> , IFRS 3.867 <sup>d</sup> <sub>disclosure</sub> , IAS 17.32 <sup>c</sup> <sub>common practice</sub> , Expiry date 2018-01-01 IFRS 7.IG29 <sup>b</sup> <sub>sample</sub> , Effective 2018-01-01 IFRS 7.35 <sup>n</sup> <sub>sample</sub> , IAS 40.79 <sup>c</sup> <sub>common practice</sub> , IAS 41.54 <sup>c</sup> <sub>common practice</sub> , IAS 38.118 <sup>c</sup> <sub>common practice</sub> , IAS 16.73 <sup>d</sup> <sub>common practice</sub>				
IFRS 5	5	Past due status [axis]	axis	Expiry date 2018-01-01 IFRS 7.37 <sup>d</sup> <sub>disclosure</sub> , Effective 2018-01-01 IFRS 7.35 <sup>n</sup> <sub>disclosure</sub>				
IFRS 6	6	Past due status [member]	member [default]	Expiry date 2018-01-01 IFRS 7.37 <sup>d</sup> <sub>disclosure</sub> , Effective 2018-01-01 IFRS 7.35 <sup>n</sup> <sub>disclosure</sub>				
IFRS 7	7	Current [member]	member	Expiry date 2018-01-01 IFRS 7.37 <sup>d</sup> <sub>disclosure</sub> , Effective 2018-01-01 IFRS 7.IG20D <sup>d</sup> <sub>example</sub>				
IFRS 7	7	Later than one month and not later than two months [member]	member	Effective 2018-01-01 IFRS 7.IG20D <sup>d</sup> <sub>example</sub> , IAS 1.112 <sup>c</sup> <sub>common practice</sub> , Expiry date 2018-01-01 IFRS 7.37 <sup>d</sup> <sub>disclosure</sub>				
IFRS 7	7	Later than two months and not later than three months [member]	member	Expiry date 2018-01-01 IFRS 7.37 <sup>d</sup> <sub>disclosure</sub> , IAS 1.112 <sup>c</sup> <sub>common practice</sub> , Effective 2018-01-01 IFRS 7.IG20D <sup>d</sup> <sub>example</sub>				
IFRS 7	7	Later than three months [member]	member	Effective 2018-01-01 IFRS 7.IG20D <sup>d</sup> <sub>example</sub> , Expiry date 2018-01-01 IFRS 7.37 <sup>d</sup> <sub>disclosure</sub>				
IFRS 4	4	Disclosure of financial assets that are either past due or impaired [line items]	line items					
IFRS 5	5	Financial assets	X <sup>instant, debit</sup>	Effective 2018-01-01 IFRS 7.35 <sup>d</sup> <sub>disclosure</sub> , IFRS 7.25 <sup>d</sup> <sub>disclosure</sub> , Effective 2018-01-01 IFRS 7.35 <sup>n</sup> <sub>disclosure</sub> , Effective 2018-01-01 IFRS 7.35 <sup>m</sup> <sub>disclosure</sub> , Effective 2018-01-01 IFRS 7.35 <sup>n</sup> <sub>sample</sub>				
IFRS 5	5	Analysis of age of financial assets that are past due but not impaired [text block]	text block	Expiry date 2018-01-01 IFRS 7.37 <sup>d</sup> <sub>disclosure</sub>				
IFRS 5	5	Analysis of financial assets that are individually determined to be impaired [text block]	text block	Expiry date 2018-01-01 IFRS 7.37 <sup>d</sup> <sub>disclosure</sub>				
IFRS 6	6	Description of collateral held and other credit enhancements, financial assets that are individually determined to be impaired	text	Expiry date 2018-01-01 IFRS 7.IG29 <sup>b</sup> <sub>example</sub>				
IFRS 6	6	Financial assets that are individually determined to be impaired, fair value of collateral held and other credit enhancements	X <sup>instant, debit</sup>	Expiry date 2018-01-01 IFRS 7.IG29 <sup>b</sup> <sub>example</sub>				
IFRS 2	2	Description of nature of assets obtained by taking possession of collateral or calling on other credit enhancements	text	IFRS 7.38 <sup>d</sup> <sub>disclosure</sub>				
IFRS 2	2	Assets obtained by taking possession of collateral or calling on other credit enhancements	X <sup>instant, debit</sup>	IFRS 7.38 <sup>d</sup> <sub>disclosure</sub>				
IFRS 2	2	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 <sup>d</sup> <sub>disclosure</sub>				
IFRS 2	2	Disclosure of maturity analysis for non-derivative financial liabilities [text block]	text block	IFRS 7.39 <sup>d</sup> <sub>disclosure</sub>				
IFRS 3	3	Disclosure of maturity analysis for non-derivative financial liabilities [abstract]						
IFRS 4	4	Disclosure of maturity analysis for non-derivative financial liabilities [table]	table	IFRS 7.39 <sup>d</sup> <sub>disclosure</sub>				
IFRS 5	5	Maturity [axis]	axis	IFRS 7.42E <sup>d</sup> <sub>disclosure</sub> , IAS 1.61 <sup>d</sup> <sub>disclosure</sub> , Effective 2018-01-01 IFRS 7.23B <sup>d</sup> <sub>disclosure</sub> , IAS 17.47 <sup>d</sup> <sub>disclosure</sub> , IAS 17.31 <sup>d</sup> <sub>disclosure</sub> , IFRS 7.811 <sup>d</sup> <sub>example</sub> , Effective 2017-01-01 IFRS 15.120 b (ii) <sup>d</sup> <sub>disclosure</sub> , IAS 17.56 <sup>d</sup> <sub>disclosure</sub> , IAS 17.35 <sup>d</sup> <sub>disclosure</sub>				
IFRS 6	6	Aggregated time bands [member]	member [default]	IAS 17.56 <sup>d</sup> <sub>disclosure</sub> , IAS 17.35 <sup>d</sup> <sub>disclosure</sub> , IAS 17.47 <sup>d</sup> <sub>disclosure</sub> , IAS 1.61 <sup>d</sup> <sub>disclosure</sub> , IFRS 7.835 <sup>d</sup> <sub>example</sub> , IAS 17.31 <sup>d</sup> <sub>disclosure</sub> , IFRS 7.811 <sup>d</sup> <sub>example</sub> , Effective 2017-01-01 IFRS 15.120 b (ii) <sup>d</sup> <sub>disclosure</sub> , Effective 2018-01-01 IFRS 7.23B <sup>d</sup> <sub>disclosure</sub>				
IFRS 7	7	Not later than three months [member]	member	IAS 1.112 <sup>c</sup> <sub>common practice</sub> , Expiry date 2018-01-01 IFRS 7.IG28 <sup>b</sup> <sub>example</sub>				
IFRS 8	8	Not later than one month [member]	member	IFRS 7.811 <sup>b</sup> <sub>example</sub> , IFRS 7.835 <sup>b</sup> <sub>example</sub>				
IFRS 8	8	Later than one month and not later than three months [member]	member	IFRS 7.811 <sup>b</sup> <sub>example</sub> , IFRS 7.835 <sup>b</sup> <sub>example</sub>				
IFRS 7	7	Later than three months and not later than one year [member]	member	IFRS 7.811 <sup>c</sup> <sub>example</sub>				
IFRS 8	8	Later than three months and not later than six months [member]	member	Expiry date 2018-01-01 IFRS 7.IG28 <sup>b</sup> <sub>example</sub> , IFRS 7.835 <sup>c</sup> <sub>example</sub>				
IFRS 8	8	Later than six months and not later than one year [member]	member	IFRS 7.835 <sup>d</sup> <sub>example</sub> , Expiry date 2018-01-01 IFRS 7.IG28 <sup>c</sup> <sub>example</sub>				
IFRS 7	7	Later than one year [member]	member	IAS 1.61 <sup>b</sup> <sub>disclosure</sub> , Expiry date 2018-01-01 IFRS 7.IG28 <sup>d</sup> <sub>example</sub>				
IFRS 8	8	Later than one year and not later than five years [member]	member	IAS 17.55 a (ii) <sup>d</sup> <sub>disclosure</sub> , IAS 17.35 a (ii) <sup>d</sup> <sub>disclosure</sub> , IFRS 7.811 <sup>d</sup> <sub>example</sub> , IAS 17.47 a (ii) <sup>d</sup> <sub>disclosure</sub>				
IFRS 8	8	Later than one year and not later than three years [member]	member	IAS 17.31 b (ii) <sup>d</sup> <sub>disclosure</sub>				
IFRS 8	8	Later than three years and not later than five years [member]	member	IFRS 7.835 <sup>e</sup> <sub>example</sub>				

IFRS /AU	Level	Label	Type	IFRS reference	AU additional reference	AU Reference	Not used in IFRS AU Taxonomy	Not used in entry point two
		Later than five years [member]	member	IAS 17.56 a (iii) <sup>Disclosure</sup> ; IFRS 7.835 <sup>Example</sup> ; IAS 17.47 a (iii) <sup>Disclosure</sup> ; IAS 17.31 b (ii) <sup>Disclosure</sup> ; IAS 17.35 a (iii) <sup>Disclosure</sup>				
IFRS	8							
IFRS	4	Disclosure of maturity analysis for non-derivative financial liabilities [line items]	line items					
IFRS	5	Non-derivative financial liabilities, undiscounted cash flows	X instant, credit	IFRS 7.39 <sup>Disclosure</sup>				
IFRS	6	Gross finance lease obligations	X instant, credit	IFRS 7.811D <sup>Example</sup>				
IFRS	2	Disclosure of maturity analysis for derivative financial liabilities [text block]	text block	IFRS 7.39 <sup>Disclosure</sup>				
IFRS	3	Disclosure of maturity analysis for derivative financial liabilities [abstract]						
IFRS	4	Disclosure of maturity analysis for derivative financial liabilities [table]	table	IFRS 7.39 <sup>Disclosure</sup>				
		Maturity [axis]	axis	IFRS 7.42E <sup>Disclosure</sup> ; IAS 1.61 <sup>Disclosure</sup> ; Effective 2018-01-01 IFRS 7.23B <sup>Disclosure</sup> ; IAS 17.47 <sup>Disclosure</sup> ; IAS 17.31 <sup>Disclosure</sup> ; IFRS 7.811 <sup>Example</sup> ; Effective 2017-01-01 IFRS 15.120 b (i) <sup>Disclosure</sup> ; IAS 17.56 <sup>Disclosure</sup> ; IAS 17.35 <sup>Disclosure</sup>				
IFRS	5							
		Aggregated time bands [member]	member [default]	IAS 17.56 <sup>Disclosure</sup> ; IAS 17.35 <sup>Disclosure</sup> ; IAS 17.47 <sup>Disclosure</sup> ; IAS 1.61 <sup>Disclosure</sup> ; IFRS 7.835 <sup>Example</sup> ; IAS 17.31 <sup>Disclosure</sup> ; IFRS 7.811 <sup>Example</sup> ; Effective 2017-01-01 IFRS 15.120 b (i) <sup>Disclosure</sup> ; Effective 2018-01-01 IFRS 7.23B <sup>Disclosure</sup>				
IFRS	6							
IFRS	7	Not later than three months [member]	member	IAS 1.112 <sup>Common practice</sup> ; Expiry date 2018-01-01 IFRS 7.IG28 <sup>Example</sup>				
IFRS	8	Not later than one month [member]	member	IFRS 7.811 <sup>Example</sup> ; IFRS 7.835 <sup>Example</sup>				
IFRS	8	Later than one month and not later than three months [member]	member	IFRS 7.811 <sup>Example</sup> ; IFRS 7.835 <sup>Example</sup>				
IFRS	7	Later than three months and not later than one year [member]	member	IFRS 7.811 <sup>Example</sup>				
IFRS	8	Later than three months and not later than six months [member]	member	Expiry date 2018-01-01 IFRS 7.IG28 <sup>Example</sup> ; IFRS 7.835 <sup>Example</sup>				
IFRS	8	Later than six months and not later than one year [member]	member	IFRS 7.835 <sup>Example</sup> ; Expiry date 2018-01-01 IFRS 7.IG28 <sup>Example</sup>				
IFRS	7	Later than one year [member]	member	IAS 1.61 <sup>Disclosure</sup> ; Expiry date 2018-01-01 IFRS 7.IG28 <sup>Example</sup>				
		Later than one year and not later than five years [member]	member	IAS 17.56 a (ii) <sup>Disclosure</sup> ; IAS 17.35 a (ii) <sup>Disclosure</sup> ; IFRS 7.811 <sup>Example</sup> ; IAS 17.47 a (ii) <sup>Disclosure</sup> ; IAS 17.31 b (ii) <sup>Disclosure</sup>				
IFRS	8							
IFRS	8	Later than one year and not later than three years [member]	member	IFRS 7.835 <sup>Example</sup>				
IFRS	8	Later than three years and not later than five years [member]	member	IFRS 7.835 <sup>Example</sup>				
		Later than five years [member]	member	IAS 17.56 a (iii) <sup>Disclosure</sup> ; IFRS 7.835 <sup>Example</sup> ; IAS 17.47 a (iii) <sup>Disclosure</sup> ; IAS 17.31 b (iii) <sup>Disclosure</sup> ; IAS 17.35 a (iii) <sup>Disclosure</sup>				
IFRS	8							
IFRS	4	Disclosure of maturity analysis for derivative financial liabilities [line items]	line items					
IFRS	5	Derivative financial liabilities, undiscounted cash flows	X instant, credit	IFRS 7.39 <sup>Disclosure</sup>				
IFRS	6	Prices specified in forward agreements to purchase financial assets for cash	X instant, credit	IFRS 7.811D <sup>Example</sup>				
IFRS	6	Net amounts for pay-floating (receive-fixed) interest rate swaps for which net cash flows are exchanged	X instant, credit	IFRS 7.811D <sup>Example</sup>				
IFRS	6	Contractual amounts to be exchanged in derivative financial instrument for which gross cash flows are exchanged	X instant, credit	IFRS 7.811D <sup>Example</sup>				
IFRS	6	Gross loan commitments	X instant, credit	IFRS 7.811D <sup>Example</sup>				
IFRS	2	Disclosure of how entity manages liquidity risk [text block]	text block	IFRS 7.39 <sup>Disclosure</sup>				
IFRS	3	Disclosure of maturity analysis for financial assets held for managing liquidity risk [abstract]						
IFRS	4	Disclosure of maturity analysis for financial assets held for managing liquidity risk [table]	table	IFRS 7.811 <sup>Disclosure</sup>				
		Maturity [axis]	axis	IFRS 7.42E <sup>Disclosure</sup> ; IAS 1.61 <sup>Disclosure</sup> ; Effective 2018-01-01 IFRS 7.23B <sup>Disclosure</sup> ; IAS 17.47 <sup>Disclosure</sup> ; IAS 17.31 <sup>Disclosure</sup> ; IFRS 7.811 <sup>Example</sup> ; Effective 2017-01-01 IFRS 15.120 b (i) <sup>Disclosure</sup> ; IAS 17.56 <sup>Disclosure</sup> ; IAS 17.35 <sup>Disclosure</sup>				
IFRS	5							
		Aggregated time bands [member]	member [default]	IAS 17.56 <sup>Disclosure</sup> ; IAS 17.35 <sup>Disclosure</sup> ; IAS 17.47 <sup>Disclosure</sup> ; IAS 1.61 <sup>Disclosure</sup> ; IFRS 7.835 <sup>Example</sup> ; IAS 17.31 <sup>Disclosure</sup> ; IFRS 7.811 <sup>Example</sup> ; Effective 2017-01-01 IFRS 15.120 b (i) <sup>Disclosure</sup> ; Effective 2018-01-01 IFRS 7.23B <sup>Disclosure</sup>				
IFRS	6							
IFRS	7	Not later than three months [member]	member	IAS 1.112 <sup>Common practice</sup> ; Expiry date 2018-01-01 IFRS 7.IG28 <sup>Example</sup>				
IFRS	8	Not later than one month [member]	member	IFRS 7.811 <sup>Example</sup> ; IFRS 7.835 <sup>Example</sup>				
IFRS	8	Later than one month and not later than three months [member]	member	IFRS 7.811 <sup>Example</sup> ; IFRS 7.835 <sup>Example</sup>				
IFRS	7	Later than three months and not later than one year [member]	member	IFRS 7.811 <sup>Example</sup>				
IFRS	8	Later than three months and not later than six months [member]	member	Expiry date 2018-01-01 IFRS 7.IG28 <sup>Example</sup> ; IFRS 7.835 <sup>Example</sup>				
IFRS	8	Later than six months and not later than one year [member]	member	IFRS 7.835 <sup>Example</sup> ; Expiry date 2018-01-01 IFRS 7.IG28 <sup>Example</sup>				
IFRS	7	Later than one year [member]	member	IAS 1.61 <sup>Disclosure</sup> ; Expiry date 2018-01-01 IFRS 7.IG28 <sup>Example</sup>				
		Later than one year and not later than five years [member]	member	IAS 17.56 a (ii) <sup>Disclosure</sup> ; IAS 17.35 a (ii) <sup>Disclosure</sup> ; IFRS 7.811 <sup>Example</sup> ; IAS 17.47 a (ii) <sup>Disclosure</sup> ; IAS 17.31 b (ii) <sup>Disclosure</sup>				
IFRS	8							
IFRS	8	Later than one year and not later than three years [member]	member	IFRS 7.835 <sup>Example</sup>				
IFRS	8	Later than three years and not later than five years [member]	member	IFRS 7.835 <sup>Example</sup>				
		Later than five years [member]	member	IAS 17.56 a (iii) <sup>Disclosure</sup> ; IFRS 7.835 <sup>Example</sup> ; IAS 17.47 a (iii) <sup>Disclosure</sup> ; IAS 17.31 b (iii) <sup>Disclosure</sup> ; IAS 17.35 a (iii) <sup>Disclosure</sup>				
IFRS	8							
IFRS	4	Disclosure of maturity analysis for financial assets held for managing liquidity risk [line items]	line items					
IFRS	5	Financial assets held for managing liquidity risk	X instant, debit	IFRS 7.811E <sup>Disclosure</sup>				
IFRS	2	Disclosure of financial instruments by type of interest rate [text block]	text block	IFRS 7.39 <sup>Common practice</sup>				
IFRS	3	Disclosure of financial instruments by type of interest rate [abstract]						
IFRS	4	Disclosure of financial instruments by type of interest rate [table]	table	IFRS 7.39 <sup>Common practice</sup>				
IFRS	5	Types of interest rates [axis]	axis	IFRS 7.39 <sup>Common practice</sup>				
IFRS	6	Interest rate types [member]	member [default]	IFRS 7.39 <sup>Common practice</sup>				
IFRS	7	Floating interest rate [member]	member	IFRS 7.39 <sup>Common practice</sup>				
IFRS	7	Fixed interest rate [member]	member	IFRS 7.39 <sup>Common practice</sup>				
IFRS	4	Disclosure of financial instruments by type of interest rate [line items]	line items					
		Financial assets	X instant, debit	Effective 2018-01-01 IFRS 7.35 <sup>Disclosure</sup> ; IFRS 7.25 <sup>Disclosure</sup> ; Effective 2018-01-01 IFRS 7.35M <sup>Disclosure</sup> ; Effective 2018-01-01 IFRS 7.35N <sup>Example</sup>				
IFRS	5							
IFRS	5	Financial liabilities	X instant, credit	IFRS 7.25 <sup>Disclosure</sup>				
IFRS	2	Disclosure of detailed information about borrowings [text block]	text block	IFRS 7.7 <sup>Common practice</sup>				
IFRS	3	Disclosure of detailed information about borrowings [abstract]						
IFRS	4	Disclosure of detailed information about borrowings [table]	table	IFRS 7.7 <sup>Common practice</sup>				
IFRS	5	Borrowings by name [axis]	axis	IFRS 7.7 <sup>Common practice</sup>				
IFRS	6	Borrowings by name [member]	member [default]	IFRS 7.7 <sup>Common practice</sup>				
IFRS	5	Types of interest rates [axis]	axis	IFRS 7.39 <sup>Common practice</sup>				
IFRS	6	Interest rate types [member]	member [default]	IFRS 7.39 <sup>Common practice</sup>				
IFRS	7	Floating interest rate [member]	member	IFRS 7.39 <sup>Common practice</sup>				
IFRS	7	Floating interest rate [member]	member	IFRS 7.39 <sup>Common practice</sup>				
IFRS	7	Fixed interest rate [member]	member	IFRS 7.39 <sup>Common practice</sup>				
		Range [axis]	axis	Effective 2016-01-01 IFRS 14.33 <sup>Disclosure</sup> ; IFRS 7.7 <sup>Common practice</sup> ; IFRS 2.45 <sup>Disclosure</sup> ; IFRS 13.IE63 <sup>Example</sup>				
IFRS	5							
		Ranges [member]	member [default]	Effective 2016-01-01 IFRS 14.33 <sup>Disclosure</sup> ; IFRS 13.IE63 <sup>Example</sup> ; IFRS 7.7 <sup>Common practice</sup>				
IFRS	6							
IFRS	7	Bottom of range [member]	member	IFRS 2.45 <sup>Disclosure</sup> ; IFRS 13.IE63 <sup>Example</sup> ; IFRS 7.7 <sup>Common practice</sup> ; Effective 2016-01-01 IFRS 14.33 <sup>Disclosure</sup> ; IFRS 2.45 <sup>Disclosure</sup>				
IFRS	7	Weighted average [member]	member	IFRS 7.7 <sup>Common practice</sup> ; Effective 2016-01-01 IFRS 14.33 <sup>Disclosure</sup> ; IFRS 13.IE63 <sup>Example</sup>				
IFRS	7	Top of range [member]	member	IFRS 7.7 <sup>Common practice</sup> ; IFRS 13.IE63 <sup>Example</sup> ; Effective 2016-01-01 IFRS 14.33 <sup>Disclosure</sup> ; IFRS 2.45 <sup>Disclosure</sup>				
IFRS	4	Disclosure of detailed information about borrowings [line items]	line items					
IFRS	5	Borrowings	X instant, credit	IAS 1.55 <sup>Common practice</sup>				
IFRS	5	Notional amount	X instant	IAS 1.112 <sup>Common practice</sup>				
IFRS	5	Borrowings, interest rate	X.XX	IFRS 7.7 <sup>Common practice</sup>				
IFRS	5	Borrowings, interest rate basis	text	IFRS 7.7 <sup>Common practice</sup>				
IFRS	5	Borrowings, adjustment to interest rate basis	X.XX	IFRS 7.7 <sup>Common practice</sup>				
IFRS	5	Borrowings, maturity	text	IFRS 7.7 <sup>Common practice</sup>				
IFRS	5	Borrowings, original currency	text	IFRS 7.7 <sup>Common practice</sup>				
IFRS	2	Description of methods and assumptions used in preparing sensitivity analysis	text	IFRS 7.40 <sup>Disclosure</sup>				
IFRS	2	Description of changes in methods and assumptions used in preparing sensitivity analysis	text	IFRS 7.40 <sup>Disclosure</sup>				
IFRS	2	Description of reasons for changes in methods and assumptions used in preparing sensitivity analysis	text	IFRS 7.40 <sup>Disclosure</sup>				
IFRS	2	Description of method, parameters and assumptions used in preparing sensitivity analysis reflecting interdependencies between risk variables	text	IFRS 7.41 <sup>Disclosure</sup>				
IFRS	2	Description of objective of method used and limitations that may result in information not fully reflecting fair value of assets and liabilities involved	text	IFRS 7.41 <sup>Disclosure</sup>				
IFRS	2	Value at risk	X instant	IFRS 7.41 <sup>Common practice</sup>				
IFRS	2	Description of fact and reason why sensitivity analyses are unrepresentative	text	IFRS 7.42 <sup>Disclosure</sup>				
IFRS	2	Disclosure of transfers of financial assets [text block]	text block	IFRS 7 - Transfers of financial assets <sup>Disclosure</sup>				
IFRS	3	Disclosure of transferred financial assets that are not derecognised in their entirety [text block]	text block	IFRS 7.42D <sup>Disclosure</sup>				
IFRS	4	Disclosure of transferred financial assets that are not derecognised in their entirety [abstract]	text block					

IFRS /AU	Level	Label	Type	IFRS reference	AU additional reference	AU Reference	Not used in IFRS AU Taxonomy	Not used in entry point two
IFRS	5	Disclosure of transferred financial assets that are not derecognised in their entirety [table]	table	IFRS 7.42D <sup>a</sup> Disclosure				
IFRS	6	Transferred financial assets that are not derecognised in their entirety [axis]	axis	IFRS 7.42D <sup>a</sup> Disclosure				
IFRS	7	Transferred financial assets that are not derecognised in their entirety [member]	member [default]	IFRS 7.42D <sup>a</sup> Disclosure				
IFRS	5	Disclosure of transferred financial assets that are not derecognised in their entirety [line items]	line items					
IFRS	6	Description of nature of transferred financial assets that are not derecognised in their entirety	text	IFRS 7.42D <sup>a</sup> Disclosure				
IFRS	6	Description of nature of risks and rewards of ownership to which entity is exposed	text	IFRS 7.42D <sup>b</sup> Disclosure				
IFRS	6	Description of nature of relationship between transferred financial assets that are not derecognised in their entirety and associated liabilities	text	IFRS 7.42D <sup>c</sup> Disclosure				
IFRS	6	Fair value of transferred financial assets (associated financial liabilities) that are not derecognised in their entirety [abstract]						
IFRS	7	Fair value of transferred financial assets that are not derecognised in their entirety	X <sup>instant, debit</sup>	IFRS 7.42D <sup>d</sup> Disclosure				
IFRS	7	Fair value of associated financial liabilities	(X) <sup>instant, credit</sup>	IFRS 7.42D <sup>d</sup> Disclosure				
IFRS	7	Net fair value of transferred financial assets (associated financial liabilities) that are not derecognised in their entirety	X <sup>instant, debit</sup>	IFRS 7.42D <sup>d</sup> Disclosure				
IFRS	6	Assets that entity continues to recognise	X <sup>instant, debit</sup>	IFRS 7.42D <sup>e</sup> Disclosure				
IFRS	6	Associated liabilities that entity continues to recognise	X <sup>instant, credit</sup>	IFRS 7.42D <sup>e</sup> Disclosure				
IFRS	6	Original assets before transfer	X <sup>instant, debit</sup>	IFRS 7.42D <sup>f</sup> Disclosure				
IFRS	6	Assets that entity continues to recognise to extent of continuing involvement	X <sup>instant, debit</sup>	IFRS 7.42D <sup>f</sup> Disclosure				
IFRS	6	Associated liabilities that entity continues to recognise to extent of continuing involvement	X <sup>instant, credit</sup>	IFRS 7.42D <sup>f</sup> Disclosure				
IFRS	3	Disclosure of continuing involvement in derecognised financial assets [text block]	text block	IFRS 7.42E <sup>a</sup> Disclosure + IFRS 7.42G <sup>a</sup> Disclosure				
IFRS	4	Disclosure of continuing involvement in derecognised financial assets [abstract]						
IFRS	5	Disclosure of continuing involvement in derecognised financial assets [table]	table	IFRS 7.42E <sup>a</sup> Disclosure + IFRS 7.42G <sup>a</sup> Disclosure				
IFRS	6	Continuing involvement in derecognised financial assets by type of instrument [axis]	axis	IFRS 7.833 <sup>a</sup> Example				
IFRS	7	Types of instrument [member]	member [default]	IFRS 7.833 <sup>a</sup> Example				
IFRS	8	Written put options [member]	member	IFRS 7.833 <sup>a</sup> Example				
IFRS	8	Purchased call options [member]	member	IFRS 7.833 <sup>a</sup> Example				
IFRS	8	Guarantees [member]	member	IFRS 7.833 <sup>a</sup> Example				
IFRS	6	Continuing involvement in derecognised financial assets by type of transfer [axis]	axis	IFRS 7.833 <sup>a</sup> Example				
IFRS	7	Types of transfer [member]	member [default]	IFRS 7.833 <sup>a</sup> Example				
IFRS	8	Securities lending [member]	member	IFRS 7.833 <sup>a</sup> Example				
IFRS	8	Factoring of receivables [member]	member	IFRS 7.833 <sup>a</sup> Example				
IFRS	8	Securitisations [member]	member	IFRS 7.833 <sup>a</sup> Example				
IFRS	5	Disclosure of continuing involvement in derecognised financial assets [line items]	line items					
IFRS	6	Recognised assets representing continuing involvement in derecognised financial assets	X <sup>instant, debit</sup>	IFRS 7.42E <sup>a</sup> Disclosure				
IFRS	6	Recognised liabilities representing continuing involvement in derecognised financial assets	X <sup>instant, credit</sup>	IFRS 7.42E <sup>a</sup> Disclosure				
IFRS	6	Description of line items of recognised assets and liabilities representing continuing involvement in derecognised financial assets	text	IFRS 7.42E <sup>b</sup> Disclosure				
IFRS	6	Fair value of assets representing continuing involvement in derecognised financial assets	X <sup>instant, debit</sup>	IFRS 7.42E <sup>b</sup> Disclosure				
IFRS	6	Fair value of liabilities representing continuing involvement in derecognised financial assets	X <sup>instant, credit</sup>	IFRS 7.42E <sup>b</sup> Disclosure				
IFRS	6	Maximum exposure to loss from continuing involvement	X <sup>instant</sup>	IFRS 7.42E <sup>c</sup> Disclosure				
IFRS	6	Information about how maximum exposure to loss from continuing involvement is determined	text	IFRS 7.42E <sup>c</sup> Disclosure				
IFRS	6	Undiscounted cash outflow required to repurchase derecognised financial assets	X <sup>instant, credit</sup>	IFRS 7.42E <sup>d</sup> Disclosure				
IFRS	6	Other amounts payable to transferee in respect of transferred assets	X <sup>instant, credit</sup>	IFRS 7.42E <sup>d</sup> Disclosure				
IFRS	6	Qualitative information about continuing involvement in derecognised financial assets	text	IFRS 7.42E <sup>e</sup> Disclosure				
IFRS	6	Gain (loss) of derecognised financial assets at date of transfer	X <sup>duration, credit</sup>	IFRS 7.42G <sup>a</sup> Disclosure				
IFRS	6	Income from continuing involvement in derecognised financial assets	X <sup>duration, credit</sup>	IFRS 7.42G <sup>a</sup> Disclosure				
IFRS	6	Income from continuing involvement in derecognised financial assets cumulatively recognised	X <sup>instant, credit</sup>	IFRS 7.42G <sup>b</sup> Disclosure				
IFRS	6	Expense from continuing involvement in derecognised financial assets	X <sup>duration, debit</sup>	IFRS 7.42G <sup>b</sup> Disclosure				
IFRS	6	Expense from continuing involvement in derecognised financial assets cumulatively recognised	X <sup>instant, debit</sup>	IFRS 7.42G <sup>b</sup> Disclosure				
IFRS	6	Explanation when greatest transfer activity took place	text	IFRS 7.42G <sup>c</sup> (i)Disclosure				
IFRS	6	Gain (loss) from transfer activity during period representing greatest transfer activity	X <sup>duration, credit</sup>	IFRS 7.42G <sup>c</sup> (ii)Disclosure				
IFRS	6	Proceeds from transfer activity during period representing greatest transfer activity	X <sup>duration, debit</sup>	IFRS 7.42G <sup>c</sup> (iii)Disclosure				
IFRS	3	Disclosure of maturity analysis of undiscounted cash outflows to repurchase derecognised financial assets or amounts payable to transferee in respect of transferred assets [text block]	text block	IFRS 7.42E <sup>a</sup> Disclosure				
IFRS	4	Disclosure of maturity analysis of undiscounted cash outflows to repurchase derecognised financial assets or amounts payable to transferee in respect of transferred assets [abstract]						
IFRS	5	Disclosure of maturity analysis of undiscounted cash outflows to repurchase derecognised financial assets or amounts payable to transferee in respect of transferred assets [table]	table	IFRS 7.42E <sup>a</sup> Disclosure				
IFRS	6	Maturity [axis]	axis	IFRS 7.42E <sup>a</sup> Disclosure, IAS 1.61 <sup>a</sup> Disclosure, Effective 2018-01-01 IFRS 7.23B <sup>a</sup> Disclosure, IAS 17.47 <sup>a</sup> Disclosure, IAS 17.31 <sup>b</sup> Disclosure, IFRS 7.811 <sup>a</sup> Example, Effective 2017-01-01 IFRS 15.120 b (i)Disclosure, IAS 17.56 <sup>a</sup> Disclosure, IAS 17.35 <sup>a</sup> Disclosure				
IFRS	6	Aggregated time bands [member]	member [default]	IAS 17.56 <sup>a</sup> Disclosure, IAS 17.35 <sup>a</sup> Disclosure, IAS 17.47 <sup>a</sup> Disclosure, IAS 1.61 <sup>a</sup> Disclosure, IFRS 7.835 <sup>a</sup> Example, IAS 17.31 <sup>b</sup> Disclosure, IFRS 7.811 <sup>a</sup> Example, Effective 2017-01-01 IFRS 15.120 b (i)Disclosure, Effective 2018-01-01 IFRS 7.23B <sup>a</sup> Disclosure				
IFRS	7	Not later than three months [member]	member	IAS 1.112 <sup>a</sup> Common practice, Expiry date 2018-01-01 IFRS 7.IG28 <sup>a</sup> Example				
IFRS	8	Not later than one month [member]	member	IFRS 7.811 <sup>a</sup> Example, IFRS 7.835 <sup>a</sup> Example				
IFRS	8	Later than one month and not later than three months [member]	member	IFRS 7.811 <sup>a</sup> Example, IFRS 7.835 <sup>a</sup> Example				
IFRS	8	Later than three months and not later than one year [member]	member	IFRS 7.811 <sup>a</sup> Example				
IFRS	8	Later than three months and not later than six months [member]	member	Expiry date 2018-01-01 IFRS 7.IG28 <sup>a</sup> Example, IFRS 7.835 <sup>a</sup> Example				
IFRS	8	Later than six months and not later than one year [member]	member	IFRS 7.835 <sup>a</sup> Example, Expiry date 2018-01-01 IFRS 7.IG28 <sup>a</sup> Example				
IFRS	8	Later than one year [member]	member	IAS 1.61 <sup>b</sup> Disclosure, Expiry date 2018-01-01 IFRS 7.IG28 <sup>a</sup> Example				
IFRS	8	Later than one year and not later than five years [member]	member	IAS 17.56 a (ii)Disclosure, IAS 17.35 a (ii)Disclosure, IFRS 7.811 <sup>a</sup> Example, IAS 17.47 a (ii)Disclosure, IAS 17.31 b (ii)Disclosure				
IFRS	8	Later than one year and not later than three years [member]	member	IFRS 7.835 <sup>a</sup> Example				
IFRS	8	Later than three years and not later than five years [member]	member	IFRS 7.835 <sup>a</sup> Example				
IFRS	8	Later than five years [member]	member	IAS 17.56 a (iii)Disclosure, IFRS 7.835 <sup>a</sup> Example, IAS 17.47 a (iii)Disclosure, IAS 17.31 b (iii)Disclosure, IAS 17.35 a (iii)Disclosure				
IFRS	6	Continuing involvement in derecognised financial assets by type of instrument [axis]	axis	IFRS 7.833 <sup>a</sup> Example				
IFRS	7	Types of instrument [member]	member [default]	IFRS 7.833 <sup>a</sup> Example				
IFRS	8	Written put options [member]	member	IFRS 7.833 <sup>a</sup> Example				
IFRS	8	Purchased call options [member]	member	IFRS 7.833 <sup>a</sup> Example				
IFRS	8	Guarantees [member]	member	IFRS 7.833 <sup>a</sup> Example				
IFRS	6	Continuing involvement in derecognised financial assets by type of transfer [axis]	axis	IFRS 7.833 <sup>a</sup> Example				
IFRS	7	Types of transfer [member]	member [default]	IFRS 7.833 <sup>a</sup> Example				
IFRS	8	Securities lending [member]	member	IFRS 7.833 <sup>a</sup> Example				
IFRS	8	Factoring of receivables [member]	member	IFRS 7.833 <sup>a</sup> Example				
IFRS	8	Securitisations [member]	member	IFRS 7.833 <sup>a</sup> Example				
IFRS	5	Disclosure of maturity analysis of undiscounted cash outflows to repurchase derecognised financial assets or amounts payable to transferee in respect of transferred assets [line items]	line items					
IFRS	6	Undiscounted cash outflow required to repurchase derecognised financial assets	X <sup>instant, credit</sup>	IFRS 7.42E <sup>d</sup> Disclosure				
IFRS	6	Other amounts payable to transferee in respect of transferred assets	X <sup>instant, credit</sup>	IFRS 7.42E <sup>d</sup> Disclosure				
IFRS	2	Explanation of initial application of IFRS 9 [text block]	text block	Effective 2018-01-01 IFRS 7.42L <sup>a</sup> Disclosure				
IFRS	2	Increase (decrease) in financial assets on basis of measurement category, initial application of IFRS 9	X <sup>instant, debit</sup>	Effective 2018-01-01 IFRS 7.42L <sup>a</sup> Disclosure				
IFRS	2	Increase (decrease) in financial assets arising from change in measurement attribute, initial application of IFRS 9	X <sup>instant, debit</sup>	Effective 2018-01-01 IFRS 7.42L <sup>a</sup> Disclosure				
IFRS	2	Increase (decrease) in financial liabilities on basis of measurement category, initial application of IFRS 9	X <sup>instant, credit</sup>	Effective 2018-01-01 IFRS 7.42L <sup>a</sup> Disclosure				
IFRS	2	Increase (decrease) in financial liabilities arising from change in measurement attribute, initial application of IFRS 9	X <sup>instant, credit</sup>	Effective 2018-01-01 IFRS 7.42L <sup>a</sup> Disclosure				
IFRS	2	Fair value of financial assets reclassified as measured at amortised cost, initial application of IFRS 9	X <sup>instant, debit</sup>	Effective 2018-01-01 IFRS 7.42M <sup>a</sup> Disclosure				
IFRS	2	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 <sup>duration, credit</sup>	Effective 2018-01-01 IFRS 7.42M <sup>a</sup> Disclosure				
IFRS	2	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 <sup>instant, debit</sup>	Effective 2018-01-01 IFRS 7.42M <sup>a</sup> Disclosure				
IFRS	2	Fair value gain (loss) that would have been recognised in profit or loss if financial assets had not been reclassified out of fair value through profit or loss and into fair value through other comprehensive income, initial application of IFRS 9	X <sup>duration, credit</sup>	Effective 2018-01-01 IFRS 7.42M <sup>a</sup> Disclosure				
IFRS	2	Effective interest rate determined on date of reclassification of financial assets out of fair value through profit or loss category, initial application of IFRS 9	X,XX	Effective 2018-01-01 IFRS 7.42N <sup>a</sup> Disclosure				
IFRS	2	Interest revenue (expense) recognised for financial assets reclassified out of fair value through profit or loss category, initial application of IFRS 9	X <sup>duration, credit</sup>	Effective 2018-01-01 IFRS 7.42N <sup>a</sup> Disclosure				
IFRS	2	Fair value of financial liabilities reclassified as measured at amortised cost, initial application of IFRS 9	X <sup>instant, credit</sup>	Effective 2018-01-01 IFRS 7.42M <sup>a</sup> Disclosure				
IFRS	2	Fair value gain (loss) that would have been recognised in profit or loss or other comprehensive income if financial liabilities had not been reclassified as measured at amortised cost, initial application of IFRS 9	X <sup>duration, credit</sup>	Effective 2018-01-01 IFRS 7.42M <sup>a</sup> Disclosure				
IFRS	2	Effective interest rate determined on date of reclassification of financial liabilities out of fair value through profit or loss category, initial application of IFRS 9	X,XX	Effective 2018-01-01 IFRS 7.42N <sup>a</sup> Disclosure				
IFRS	2	Interest revenue (expense) recognised for financial liabilities reclassified out of fair value through profit or loss category, initial application of IFRS 9	X <sup>duration, credit</sup>	Effective 2018-01-01 IFRS 7.42N <sup>a</sup> Disclosure				
IFRS	2	Explanation of initial application of impairment requirements for financial instruments [text block]	text block	Effective 2018-01-01 IFRS 7.42P <sup>a</sup> Disclosure				
IFRS	2	Explanation of initial application of impairment requirements for financial instruments [text block]	text block	Effective 2018-01-01 IFRS 7.42P <sup>a</sup> Disclosure				
IFRS	2	Financial assets whose contractual cash flow characteristics have been assessed based on facts and circumstances at initial recognition without taking into account requirements related to modification of time value of money element	X <sup>instant, debit</sup>	Effective 2018-01-01 IFRS 7.42R <sup>a</sup> Disclosure				

IFRS /AU	Level	Label	Type	IFRS reference	AU additional reference	AU Reference	Not used in IFRS AU Taxonomy	Not used in entry point two
IFRS	2	Financial assets whose contractual cash flow characteristics have been assessed based on facts and circumstances at initial recognition without taking into account exception for prepayment feature:	X instant, debit	Effective 2018-01-01 IFRS 7.42 <sub>disclosure</sub>				
AU	2	Statement and explanation when initially applying AASB 9 not at beginning of reporting period	text			AASB 9.Aus1.5		
		[29-000] NOTES TO FINANCIAL STATEMENTS						
IFRS	1	Disclosure of fair value measurement [text block]	text block	IFRS 13 - Disclosure <sub>disclosure</sub>				
IFRS	2	Disclosure of fair value measurement of assets [text block]	text block	IFRS 13.93 <sub>disclosure</sub>				
IFRS	3	Disclosure of fair value measurement of assets [abstract]						
IFRS	4	Disclosure of fair value measurement of assets [table]	table	IFRS 13.93 <sub>disclosure</sub>				
IFRS	5	Measurement [axis]	axis	IFRS 13.93 <sub>disclosure</sub> , IAS 41.50 <sub>disclosure</sub> , IAS 40.32A <sub>disclosure</sub>				
IFRS	6	Aggregated measurement [member]	member [default]	IAS 41.50 <sub>disclosure</sub> , IFRS 13.93 <sub>disclosure</sub> , IAS 40.32A <sub>disclosure</sub>				
IFRS	7	At fair value [member]	member	IAS 41.50 <sub>disclosure</sub> , IFRS 13.93 <sub>disclosure</sub> , IAS 40.32A <sub>disclosure</sub>				
IFRS	8	Recurring fair value measurement [member]	member	IFRS 13.93 <sub>disclosure</sub>				
IFRS	8	Non-recurring fair value measurement [member]	member	IFRS 13.93 <sub>disclosure</sub>				
IFRS	7	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>				
IFRS	5	Classes of assets [axis]	axis	IAS 36.126 <sub>disclosure</sub> , IFRS 13.93 <sub>disclosure</sub> , IAS 17.31 <sub>disclosure</sub> , IAS 36.130 d (ii) <sub>disclosure</sub>				
IFRS	6	Assets [member]	member [default]	IFRS 13.93 <sub>disclosure</sub> , IAS 36.126 <sub>disclosure</sub> , IAS 17.31 <sub>disclosure</sub>				
IFRS	7	Trading equity securities [member]	member	IFRS 13.IE60 <sub>example</sub>				
IFRS	7	Other equity securities [member]	member	IFRS 13.IE60 <sub>example</sub>				
IFRS	7	Debt securities [member]	member	IFRS 13.IE60 <sub>example</sub>				
IFRS	7	Hedge fund investments [member]	member	IFRS 13.IE60 <sub>example</sub>				
IFRS	7	Derivatives [member]	member	IFRS 7.IE40B <sub>example</sub> , IFRS 13.IE60 <sub>example</sub>				
IFRS	7	Investment property [member]	member	IFRS 13.IE60 <sub>example</sub> , IAS 17.31 <sub>disclosure</sub> , IAS 1.112 C <sub>Common practice</sub>				
IFRS	7	Non-current assets held for sale [member]	member	IFRS 5.38 <sub>Common practice</sub> , IFRS 13.IE60 <sub>example</sub>				
IFRS	5	Levels of fair value hierarchy [axis]	axis	IFRS 13.93 <sub>disclosure</sub> , IAS 19.142 <sub>disclosure</sub>				
IFRS	6	All levels of fair value hierarchy [member]	member [default]	IFRS 13.93 <sub>disclosure</sub> , IAS 19.142 <sub>disclosure</sub>				
IFRS	7	Level 1 of fair value hierarchy [member]	member	IFRS 13.93 <sub>disclosure</sub> , IAS 19.142 <sub>disclosure</sub>				
IFRS	7	Level 2 of fair value hierarchy [member]	member	IFRS 13.93 <sub>disclosure</sub>				
IFRS	7	Level 3 of fair value hierarchy [member]	member	IFRS 13.93 <sub>disclosure</sub>				
IFRS	4	Disclosure of fair value measurement of assets [line items]	line items					
		Assets	X instant, debit	IAS 1.55 <sub>disclosure</sub> , IFRS 8.28 C <sub>disclosure</sub> , IFRS 8.23 <sub>disclosure</sub> , IFRS 13.93 e <sub>disclosure</sub> , IFRS 13.93 a <sub>disclosure</sub>				
IFRS	5	Description of reasons for fair value measurement, assets	text	IFRS 13.93 <sub>disclosure</sub>				
IFRS	5	Transfers out of Level 1 into Level 2 of fair value hierarchy, assets held at end of reporting period	X duration	IFRS 13.93 <sub>disclosure</sub>				
IFRS	5	Description of reasons for transfers out of Level 1 into Level 2 of fair value hierarchy, assets	text	IFRS 13.93 <sub>disclosure</sub>				
IFRS	5	Transfers out of Level 2 into Level 1 of fair value hierarchy, assets held at end of reporting period	X duration	IFRS 13.93 <sub>disclosure</sub>				
IFRS	5	Description of reasons for transfers out of Level 2 into Level 1 of fair value hierarchy, assets	text	IFRS 13.93 <sub>disclosure</sub>				
IFRS	5	Description of policy for determining when transfers between levels are deemed to have occurred, assets	text	IFRS 13.95 <sub>disclosure</sub> , IFRS 13.93 <sub>disclosure</sub>				
IFRS	5	Description of valuation techniques used in fair value measurement, assets	text	IFRS 13.93 e (iv) <sub>disclosure</sub>				
IFRS	5	Description of inputs used in fair value measurement, assets	text	IFRS 13.93 <sub>disclosure</sub>				
IFRS	5	Description of change in valuation technique used in fair value measurement, assets	text	IFRS 13.93 <sub>disclosure</sub>				
IFRS	5	Description of reasons for change in valuation technique used in fair value measurement, assets	text	IFRS 13.93 <sub>disclosure</sub>				
IFRS	5	Reconciliation of changes in fair value measurement, assets [abstract]						
		Assets at beginning of period	X instant, debit	IAS 1.55 <sub>disclosure</sub> , IFRS 8.28 C <sub>disclosure</sub> , IFRS 8.23 <sub>disclosure</sub> , IFRS 13.93 e <sub>disclosure</sub> , IFRS 13.93 a <sub>disclosure</sub>				
IFRS	6	Changes in fair value measurement, assets [abstract]						
IFRS	7	Gains (losses) recognised in profit or loss, fair value measurement, assets	X duration	IFRS 13.93 e (i) <sub>disclosure</sub>				
IFRS	7	Gains (losses) recognised in other comprehensive income, fair value measurement, assets	X duration	IFRS 13.93 e (ii) <sub>disclosure</sub>				
IFRS	7	Purchases, fair value measurement, assets	X duration, debit	IFRS 13.93 e (iii) <sub>disclosure</sub>				
IFRS	7	Sales, fair value measurement, assets	(X) duration, credit	IFRS 13.93 e (iii) <sub>disclosure</sub>				
IFRS	7	Issues, fair value measurement, assets	X duration, debit	IFRS 13.93 e (iii) <sub>disclosure</sub>				
IFRS	7	Settlements, fair value measurement, assets	(X) duration, credit	IFRS 13.93 e (iii) <sub>disclosure</sub>				
IFRS	7	Transfers into Level 3 of fair value hierarchy, assets	X duration, debit	IFRS 13.93 e (iv) <sub>disclosure</sub>				
IFRS	7	Transfers out of Level 3 of fair value hierarchy, assets	(X) duration, credit	IFRS 13.93 e (iv) <sub>disclosure</sub>				
IFRS	7	Total increase (decrease) in fair value measurement, assets	X duration, debit	IFRS 13.93 <sub>disclosure</sub>				
		Assets at end of period	X instant, debit	IAS 1.55 <sub>disclosure</sub> , IFRS 8.28 C <sub>disclosure</sub> , IFRS 8.23 <sub>disclosure</sub> , IFRS 13.93 e <sub>disclosure</sub> , IFRS 13.93 a <sub>disclosure</sub>				
IFRS	6	Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	text	IFRS 13.93 e (i) <sub>disclosure</sub>				
IFRS	5	Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	text	IFRS 13.93 e (ii) <sub>disclosure</sub>				
IFRS	5	Description of reasons for transfers into Level 3 of fair value hierarchy, assets	text	IFRS 13.93 e (iv) <sub>disclosure</sub>				
IFRS	5	Description of reasons for transfers out of Level 3 of fair value hierarchy, assets	text	IFRS 13.93 e (iv) <sub>disclosure</sub>				
IFRS	5	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 duration, credit	IFRS 13.93 <sub>disclosure</sub>				
IFRS	5	Description of line items in profit or loss where gains (losses) attributable to change in unrealised gains or losses for assets held at end of period are recognised, fair value measurement	text	IFRS 13.93 <sub>disclosure</sub>				
IFRS	5	Description of valuation processes used in fair value measurement, assets	text	IFRS 13.93 <sub>disclosure</sub>				
IFRS	6	Description of group within entity that decides entity's valuation policies and procedures, assets	text	IFRS 13.IE65 a (i) <sub>example</sub>				
IFRS	6	Description of to whom group within entity that decides entity's valuation policies and procedures reports, assets	text	IFRS 13.IE65 a (ii) <sub>example</sub>				
IFRS	6	Description of internal reporting procedures for discussing and assessing fair value measurements, assets	text	IFRS 13.IE65 a (iii) <sub>example</sub>				
IFRS	6	Description of frequency and methods for testing procedures of pricing models, assets	text	IFRS 13.IE65 b <sub>example</sub>				
IFRS	6	Description of process for analysing changes in fair value measurements, assets	text	IFRS 13.IE65 c <sub>example</sub>				
IFRS	6	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 <sub>example</sub>				
IFRS	6	Description of methods used to develop and substantiate unobservable inputs used in fair value measurement, assets	text	IFRS 13.IE65 e <sub>example</sub>				
IFRS	5	Description of sensitivity of fair value measurement to changes in unobservable inputs, assets	text	IFRS 13.93 h (i) <sub>disclosure</sub>				
IFRS	5	Description of interrelationships between unobservable inputs and of how they might magnify or mitigate effect of changes in unobservable inputs on fair value measurement, asset	text	IFRS 13.93 h (ii) <sub>disclosure</sub>				
IFRS	5	Description of fact that changing one or more unobservable inputs to reflect reasonably possible alternative assumptions would change fair value significantly, assets	text	IFRS 13.93 h (iii) <sub>disclosure</sub>				
IFRS	5	Increase (decrease) in fair value measurement due to change in one or more unobservable inputs to reflect reasonably possible alternative assumptions, assets	X duration, debit	IFRS 13.93 h (iii) <sub>disclosure</sub>				
IFRS	6	Increase in fair value measurement due to change in one or more unobservable inputs to reflect reasonably possible alternative assumptions, assets	X duration, debit	IFRS 13.93 h (iii) <sub>disclosure</sub>				
IFRS	6	Decrease in fair value measurement due to change in one or more unobservable inputs to reflect reasonably possible alternative assumptions, assets	X duration, credit	IFRS 13.93 h (iii) <sub>disclosure</sub>				
IFRS	5	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 (iii) <sub>disclosure</sub>				
IFRS	5	Description of fact that highest and best use of non-financial asset differs from current use	text	IFRS 13.93 <sub>disclosure</sub>				
IFRS	5	Description of reason why non-financial asset is being used in manner different from highest and best use	text	IFRS 13.93 <sub>disclosure</sub>				
IFRS	5	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 <sub>disclosure</sub>				
IFRS	5	Description of accounting policy decision to use exception in IFRS 13.48, assets	text	IFRS 13.96 <sub>disclosure</sub>				
IFRS	5	Description of nature of class of assets measured at fair value	text	IFRS 13.IE64 a <sub>example</sub>				
IFRS	5	Description of how third-party information was taken into account when measuring fair value, assets	text	IFRS 13.IE64 b <sub>example</sub>				
IFRS	2	Disclosure of fair value measurement of liabilities [text block]	text block	IFRS 13.93 <sub>disclosure</sub>				
IFRS	3	Disclosure of fair value measurement of liabilities [abstract]						
IFRS	4	Disclosure of fair value measurement of liabilities [table]	table	IFRS 13.93 <sub>disclosure</sub>				
IFRS	5	Measurement [axis]	axis	IFRS 13.93 <sub>disclosure</sub> , IAS 41.50 <sub>disclosure</sub> , IAS 40.32A <sub>disclosure</sub>				
IFRS	6	Aggregated measurement [member]	member [default]	IAS 41.50 <sub>disclosure</sub> , IFRS 13.93 <sub>disclosure</sub> , IAS 40.32A <sub>disclosure</sub>				
IFRS	7	At fair value [member]	member	IAS 41.50 <sub>disclosure</sub> , IFRS 13.93 <sub>disclosure</sub> , IAS 40.32A <sub>disclosure</sub>				
IFRS	8	Recurring fair value measurement [member]	member	IFRS 13.93 <sub>disclosure</sub>				
IFRS	8	Non-recurring fair value measurement [member]	member	IFRS 13.93 <sub>disclosure</sub>				
IFRS	7	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>				
IFRS	5	Classes of liabilities [axis]	axis	IFRS 13.93 <sub>disclosure</sub>				
IFRS	6	Liabilities [member]	member [default]	IFRS 13.93 <sub>disclosure</sub>				
IFRS	5	Levels of fair value hierarchy [axis]	axis	IFRS 13.93 <sub>disclosure</sub> , IAS 19.142 <sub>disclosure</sub>				
IFRS	6	All levels of fair value hierarchy [member]	member [default]	IFRS 13.93 <sub>disclosure</sub> , IAS 19.142 <sub>disclosure</sub>				
IFRS	7	Level 1 of fair value hierarchy [member]	member	IFRS 13.93 <sub>disclosure</sub> , IAS 19.142 <sub>disclosure</sub>				
IFRS	7	Level 2 of fair value hierarchy [member]	member	IFRS 13.93 <sub>disclosure</sub>				
IFRS	7	Level 3 of fair value hierarchy [member]	member	IFRS 13.93 <sub>disclosure</sub>				
IFRS	4	Disclosure of fair value measurement of liabilities [line items]	line items					

IFRS /AU	Level	Label	Type	IFRS reference	AU additional reference	AU Reference	Not used in IFRS AU Taxonomy	Not used in entry point two
		Liabilities	X <sub>instant, credit</sub>	IFRS 13.93 <sub>disclosure</sub> , IFRS 13.93 <sub>disclosure</sub> , IFRS 8.28 <sub>disclosure</sub> , IAS 1.55 <sub>disclosure</sub> , IFRS 13.93 <sub>disclosure</sub> , IFRS 8.23 <sub>disclosure</sub>				
IFRS	5	Description of reasons for fair value measurement, liabilities	text	IFRS 13.93 <sub>disclosure</sub>				
IFRS	5	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 <sub>disclosure</sub>				
IFRS	5	Description of reasons for transfers out of Level 1 into Level 2 of fair value hierarchy, liabilities	text	IFRS 13.93 <sub>disclosure</sub>				
IFRS	5	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 <sub>disclosure</sub>				
IFRS	5	Description of reasons for transfers out of Level 2 into Level 1 of fair value hierarchy, liabilities	text	IFRS 13.93 <sub>disclosure</sub>				
IFRS	5	Description of policy for determining when transfers between levels are deemed to have occurred, liabilities	text	IFRS 13.93 <sub>disclosure</sub> , IFRS 13.93 e (iv) <sub>disclosure</sub>				
IFRS	5	Description of valuation techniques used in fair value measurement, liabilities	text	IFRS 13.95 <sub>disclosure</sub>				
IFRS	5	Description of inputs used in fair value measurement, liabilities	text	IFRS 13.93 <sub>disclosure</sub>				
IFRS	5	Description of change in valuation technique used in fair value measurement, liabilities	text	IFRS 13.93 <sub>disclosure</sub>				
IFRS	5	Description of reasons for change in valuation technique used in fair value measurement, liabilities	text	IFRS 13.93 <sub>disclosure</sub>				
IFRS	5	Reconciliation of changes in fair value measurement, liabilities [abstract]						
		Liabilities at beginning of period	X <sub>instant, credit</sub>	IFRS 13.93 <sub>disclosure</sub> , IFRS 13.93 <sub>disclosure</sub> , IFRS 8.28 <sub>disclosure</sub> , IAS 1.55 <sub>disclosure</sub> , IFRS 13.93 <sub>disclosure</sub> , IFRS 8.23 <sub>disclosure</sub>				
IFRS	6	Changes in fair value measurement, liabilities [abstract]	(X) <sub>duration</sub>	IFRS 13.93 e (i) <sub>disclosure</sub>				
IFRS	7	Losses (gains) recognised in profit or loss, fair value measurement, liabilities	(X) <sub>duration</sub>	IFRS 13.93 e (ii) <sub>disclosure</sub>				
IFRS	7	Losses (gains) recognised in other comprehensive income, fair value measurement, liabilities	(X) <sub>duration</sub>	IFRS 13.93 e (iii) <sub>disclosure</sub>				
IFRS	7	Purchases, fair value measurement, liabilities	X <sub>duration, credit</sub>	IFRS 13.93 e (iii) <sub>disclosure</sub>				
IFRS	7	Sales, fair value measurement, liabilities	(X) <sub>duration, debit</sub>	IFRS 13.93 e (iii) <sub>disclosure</sub>				
IFRS	7	Issues, fair value measurement, liabilities	X <sub>duration, credit</sub>	IFRS 13.93 e (iii) <sub>disclosure</sub>				
IFRS	7	Settlements, fair value measurement, liabilities	(X) <sub>duration, debit</sub>	IFRS 13.93 e (iii) <sub>disclosure</sub>				
IFRS	7	Transfers into Level 3 of fair value hierarchy, liabilities	X <sub>duration, credit</sub>	IFRS 13.93 e (iv) <sub>disclosure</sub>				
IFRS	7	Transfers out of Level 3 of fair value hierarchy, liabilities	(X) <sub>duration, debit</sub>	IFRS 13.93 e (iv) <sub>disclosure</sub>				
IFRS	7	Total increase (decrease) in fair value measurement, liabilities	X <sub>duration, credit</sub>	IFRS 13.93 <sub>disclosure</sub>				
		Liabilities at end of period	X <sub>instant, credit</sub>	IFRS 13.93 <sub>disclosure</sub> , IFRS 13.93 <sub>disclosure</sub> , IFRS 8.28 <sub>disclosure</sub> , IAS 1.55 <sub>disclosure</sub> , IFRS 13.93 <sub>disclosure</sub> , IFRS 8.23 <sub>disclosure</sub>				
IFRS	6	Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, liabilities	text	IFRS 13.93 e (i) <sub>disclosure</sub>				
IFRS	5	Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, liabilities	text	IFRS 13.93 e (ii) <sub>disclosure</sub>				
IFRS	5	Description of reasons for transfers into Level 3 of fair value hierarchy, liabilities	text	IFRS 13.93 e (iv) <sub>disclosure</sub>				
IFRS	5	Description of reasons for transfers out of Level 3 of fair value hierarchy, liabilities	text	IFRS 13.93 e (iv) <sub>disclosure</sub>				
IFRS	5	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 <sub>disclosure</sub>				
IFRS	5	Description of line items in profit or loss where gains (losses) attributable to change in unrealised gains or losses for liabilities held at end of period are recognised, fair value measurement	text	IFRS 13.93 f <sub>disclosure</sub>				
IFRS	5	Description of valuation processes used in fair value measurement, liabilities	text	IFRS 13.93 <sub>disclosure</sub>				
IFRS	6	Description of group within entity that decides entity's valuation policies and procedures, liabilities	text	IFRS 13.IE65 a (i) <sub>example</sub>				
IFRS	6	Description of to whom group within entity that decides entity's valuation policies and procedures reports, liabilities	text	IFRS 13.IE65 a (i) <sub>example</sub>				
IFRS	6	Description of internal reporting procedures for discussing and assessing fair value measurements, liabilities	text	IFRS 13.IE65 a (ii) <sub>example</sub>				
IFRS	6	Description of frequency and methods for testing procedures of pricing models, liabilities	text	IFRS 13.IE65 b <sub>example</sub>				
IFRS	6	Description of process for analysing changes in fair value measurements, liabilities	text	IFRS 13.IE65 c <sub>example</sub>				
IFRS	6	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 <sub>example</sub>				
IFRS	6	Description of methods used to develop and substantiate unobservable inputs used in fair value measurement, liabilities	text	IFRS 13.IE65 e <sub>example</sub>				
IFRS	5	Description of sensitivity of fair value measurement to changes in unobservable inputs, liabilities	text	IFRS 13.93 h (i) <sub>disclosure</sub>				
IFRS	5	Description of interrelationships between unobservable inputs and of how they might magnify or mitigate effect of changes in unobservable inputs on fair value measurement, liabilities	text	IFRS 13.93 h (i) <sub>disclosure</sub>				
IFRS	5	Description of fact that changing one or more unobservable inputs to reflect reasonably possible alternative assumptions would change fair value significantly, liabilities	text	IFRS 13.93 h (ii) <sub>disclosure</sub>				
IFRS	5	Increase (decrease) in fair value measurement due to change in one or more unobservable inputs to reflect reasonably possible alternative assumptions, liabilities	X <sub>duration, credit</sub>	IFRS 13.93 h (ii) <sub>disclosure</sub>				
IFRS	5	Increase in fair value measurement due to change in one or more unobservable inputs to reflect reasonably possible alternative assumptions, liabilities	X <sub>duration, credit</sub>	IFRS 13.93 h (ii) <sub>disclosure</sub>				
IFRS	6	Decrease in fair value measurement due to change in one or more unobservable inputs to reflect reasonably possible alternative assumptions, liabilities	X <sub>duration, debit</sub>	IFRS 13.93 h (ii) <sub>disclosure</sub>				
IFRS	5	Description of how effect on fair value measurement due to change in one or more unobservable inputs to reflect reasonably possible alternative assumptions was calculated, liabilities	text	IFRS 13.93 h (ii) <sub>disclosure</sub>				
IFRS	5	Disclosure of information sufficient to permit reconciliation of classes determined for fair value measurement to line items in statement of financial position, liabilities [text block]	text block	IFRS 13.94 <sub>disclosure</sub>				
IFRS	5	Description of accounting policy decision to use exception in IFRS 13.48, liabilities	text	IFRS 13.96 <sub>disclosure</sub>				
IFRS	5	Description of nature of class of liabilities measured at fair value	text	IFRS 13.IE64 a <sub>example</sub>				
IFRS	5	Description of how third-party information was taken into account when measuring fair value, liabilities	text	IFRS 13.IE64 b <sub>example</sub>				
IFRS	2	Disclosure of fair value measurement of equity [text block]	text block	IFRS 13.93 <sub>disclosure</sub>				
IFRS	3	Disclosure of fair value measurement of equity [abstract]	table	IFRS 13.93 <sub>disclosure</sub>				
IFRS	4	Disclosure of fair value measurement of equity [table]	axis	IFRS 13.93 <sub>disclosure</sub> , IAS 41.50 <sub>disclosure</sub> , IAS 40.32A <sub>disclosure</sub>				
IFRS	5	Measurement [axis]	member [default]	IAS 41.50 <sub>disclosure</sub> , IFRS 13.93 <sub>disclosure</sub> , IAS 40.32A <sub>disclosure</sub>				
IFRS	6	Aggregated measurement [member]	member	IAS 41.50 <sub>disclosure</sub> , IFRS 13.93 <sub>disclosure</sub> , IAS 40.32A <sub>disclosure</sub>				
IFRS	7	At fair value [member]	member	IAS 41.50 <sub>disclosure</sub> , IFRS 13.93 <sub>disclosure</sub> , IAS 40.32A <sub>disclosure</sub>				
IFRS	8	Recurring fair value measurement [member]	member	IFRS 13.93 <sub>disclosure</sub>				
IFRS	8	Non-recurring fair value measurement [member]	member	IFRS 13.93 <sub>disclosure</sub>				
IFRS	7	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>				
IFRS	5	Classes of entity's own equity instruments [axis]	axis	IFRS 13.93 <sub>disclosure</sub>				
IFRS	6	Entity's own equity instruments [member]	member [default]	IFRS 13.93 <sub>disclosure</sub>				
IFRS	5	Levels of fair value hierarchy [axis]	axis	IFRS 13.93 <sub>disclosure</sub> , IAS 19.142 <sub>disclosure</sub>				
IFRS	6	All levels of fair value hierarchy [member]	member [default]	IFRS 13.93 <sub>disclosure</sub> , IAS 19.142 <sub>disclosure</sub>				
IFRS	7	Level 1 of fair value hierarchy [member]	member	IFRS 13.93 <sub>disclosure</sub> , IAS 19.142 <sub>disclosure</sub>				
IFRS	7	Level 2 of fair value hierarchy [member]	member	IFRS 13.93 <sub>disclosure</sub>				
IFRS	7	Level 3 of fair value hierarchy [member]	member	IFRS 13.93 <sub>disclosure</sub>				
IFRS	4	Disclosure of fair value measurement of equity [line items]	line items					
		Equity	X <sub>instant, credit</sub>	IAS 1.78 <sub>disclosure</sub> , IFRS 1.32 a (i) <sub>disclosure</sub> , IAS 1.55 <sub>disclosure</sub> , IFRS 1.24 <sub>disclosure</sub> , IFRS 13.93 <sub>disclosure</sub> , IFRS 13.93 <sub>disclosure</sub> , IFRS 13.93 <sub>disclosure</sub>				
IFRS	5	Description of reasons for fair value measurement, entity's own equity instruments	text	IFRS 13.93 <sub>disclosure</sub>				
IFRS	5	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 <sub>disclosure</sub>				
IFRS	5	Description of reasons for transfers out of Level 1 into Level 2 of fair value hierarchy, entity's own equity instruments	text	IFRS 13.93 <sub>disclosure</sub>				
IFRS	5	Transfers out of Level 2 into Level 1 of fair value hierarchy, entity's own equity instruments held at end of reporting period	X <sub>duration</sub>	IFRS 13.93 <sub>disclosure</sub>				
IFRS	5	Description of reasons for transfers out of Level 2 into Level 1 of fair value hierarchy, entity's own equity instruments	text	IFRS 13.93 <sub>disclosure</sub>				
IFRS	5	Description of policy for determining when transfers between levels are deemed to have occurred, entity's own equity instruments	text	IFRS 13.93 <sub>disclosure</sub> , IFRS 13.93 e (iv) <sub>disclosure</sub>				
IFRS	5	Description of valuation techniques used in fair value measurement, entity's own equity instruments	text	IFRS 13.95 <sub>disclosure</sub>				
IFRS	5	Description of inputs used in fair value measurement, entity's own equity instruments	text	IFRS 13.93 <sub>disclosure</sub>				
IFRS	5	Description of change in valuation technique used in fair value measurement, entity's own equity instruments	text	IFRS 13.93 <sub>disclosure</sub>				
IFRS	5	Description of reasons for change in valuation technique used in fair value measurement, entity's own equity instruments	text	IFRS 13.93 <sub>disclosure</sub>				
IFRS	5	Reconciliation of changes in fair value measurement, entity's own equity instruments [abstract]						
		Equity at beginning of period	X <sub>instant, credit</sub>	IAS 1.78 <sub>disclosure</sub> , IFRS 1.32 a (i) <sub>disclosure</sub> , IAS 1.55 <sub>disclosure</sub> , IFRS 1.24 <sub>disclosure</sub> , IFRS 13.93 <sub>disclosure</sub> , IFRS 13.93 <sub>disclosure</sub> , IFRS 13.93 <sub>disclosure</sub>				
IFRS	6	Changes in fair value measurement, entity's own equity instruments [abstract]	(X) <sub>duration</sub>	IFRS 13.93 e (i) <sub>disclosure</sub>				
IFRS	7	Losses (gains) recognised in profit or loss, fair value measurement, entity's own equity instruments	(X) <sub>duration</sub>	IFRS 13.93 e (ii) <sub>disclosure</sub>				
IFRS	7	Losses (gains) recognised in other comprehensive income, fair value measurement, entity's own equity instruments	(X) <sub>duration</sub>	IFRS 13.93 e (iii) <sub>disclosure</sub>				
IFRS	7	Purchases, fair value measurement, entity's own equity instruments	X <sub>duration, credit</sub>	IFRS 13.93 e (iii) <sub>disclosure</sub>				
IFRS	7	Sales, fair value measurement, entity's own equity instruments	(X) <sub>duration, debit</sub>	IFRS 13.93 e (iii) <sub>disclosure</sub>				
IFRS	7	Issues, fair value measurement, entity's own equity instruments	X <sub>duration, credit</sub>	IFRS 13.93 e (iii) <sub>disclosure</sub>				
IFRS	7	Settlements, fair value measurement, entity's own equity instruments	(X) <sub>duration, debit</sub>	IFRS 13.93 e (iii) <sub>disclosure</sub>				
IFRS	7	Transfers into Level 3 of fair value hierarchy, entity's own equity instruments	X <sub>duration, credit</sub>	IFRS 13.93 e (iv) <sub>disclosure</sub>				
IFRS	7	Transfers out of Level 3 of fair value hierarchy, entity's own equity instruments	(X) <sub>duration, debit</sub>	IFRS 13.93 e (iv) <sub>disclosure</sub>				
IFRS	7	Total increase (decrease) in fair value measurement, entity's own equity instruments	X <sub>duration, credit</sub>	IFRS 13.93 <sub>disclosure</sub>				

IFRS /AU	Level	Label	Type	IFRS reference	AU additional reference	AU Reference	Not used in IFRS AU Taxonomy	Not used in entry point two
		Equity at end of period	X instant, credit	IAS 1.78 <sup>a</sup> <sub>disclosure</sub> , IFRS 1.32 a <sup>(i)</sup> <sub>disclosure</sub> , IAS 1.55 <sub>disclosure</sub> , IFRS 1.24 <sup>b</sup> <sub>disclosure</sub> , IFRS 13.93 <sup>b</sup> <sub>disclosure</sub> , IFRS 13.93 <sup>a</sup> <sub>disclosure</sub>				
IFRS	6	Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, entity's own equity instruments	text	IFRS 13.93 e <sup>(i)</sup> <sub>disclosure</sub>				
IFRS	5	Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, entity's own equity instrument	text	IFRS 13.93 e <sup>(ii)</sup> <sub>disclosure</sub>				
IFRS	5	Description of reasons for transfers into Level 3 of fair value hierarchy, entity's own equity instruments	text	IFRS 13.93 e <sup>(iv)</sup> <sub>disclosure</sub>				
IFRS	5	Description of reasons for transfers out of Level 3 of fair value hierarchy, entity's own equity instruments	text	IFRS 13.93 e <sup>(v)</sup> <sub>disclosure</sub>				
IFRS	5	Gains (losses) recognised in profit or loss attributable to change in unrealised gains or losses for entity's own equity instruments held at end of period, fair value measurement	X duration, credit	IFRS 13.93 <sup>f</sup> <sub>disclosure</sub>				
IFRS	5	Description of line items in profit or loss where gains (losses) attributable to change in unrealised gains or losses for entity's own equity instruments held at end of period are recognised, fair value measurement	text	IFRS 13.93 <sup>f</sup> <sub>disclosure</sub>				
IFRS	5	Description of valuation processes used in fair value measurement, entity's own equity instruments	text	IFRS 13.93 <sup>g</sup> <sub>disclosure</sub>				
IFRS	6	Description of group within entity that decides entity's valuation policies and procedures, entity's own equity instruments	text	IFRS 13.IE65 a <sup>(i)</sup> <sub>example</sub>				
IFRS	6	Description of to whom group within entity that decides entity's valuation policies and procedures reports, entity's own equity instruments	text	IFRS 13.IE65 a <sup>(ii)</sup> <sub>example</sub>				
IFRS	6	Description of internal reporting procedures for discussing and assessing fair value measurements, entity's own equity instruments	text	IFRS 13.IE65 a <sup>(iii)</sup> <sub>example</sub>				
IFRS	6	Description of frequency and methods for testing procedures of pricing models, entity's own equity instruments	text	IFRS 13.IE65 <sup>b</sup> <sub>example</sub>				
IFRS	6	Description of process for analysing changes in fair value measurements, entity's own equity instruments	text	IFRS 13.IE65 <sup>c</sup> <sub>example</sub>				
IFRS	6	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 instrument	text	IFRS 13.IE65 <sup>d</sup> <sub>example</sub>				
IFRS	6	Description of methods used to develop and substantiate unobservable inputs used in fair value measurement, entity's own equity instrument	text	IFRS 13.IE65 <sup>e</sup> <sub>example</sub>				
IFRS	5	Description of sensitivity of fair value measurement to changes in unobservable inputs, entity's own equity instruments	text	IFRS 13.93 h <sup>(i)</sup> <sub>disclosure</sub>				
IFRS	5	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 <sup>(i)</sup> <sub>disclosure</sub>				
IFRS	5	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 <sup>(ii)</sup> <sub>disclosure</sub>				
IFRS	5	Increase (decrease) in fair value measurement due to change in one or more unobservable inputs to reflect reasonably possible alternative assumptions, entity's own equity instrument	X duration, credit	IFRS 13.93 h <sup>(ii)</sup> <sub>disclosure</sub>				
IFRS	6	Increase in fair value measurement due to change in one or more unobservable inputs to reflect reasonably possible alternative assumptions, entity's own equity instrument	X duration, credit	IFRS 13.93 h <sup>(ii)</sup> <sub>disclosure</sub>				
IFRS	6	Decrease in fair value measurement due to change in one or more unobservable inputs to reflect reasonably possible alternative assumptions, entity's own equity instrument	X duration, debit	IFRS 13.93 h <sup>(ii)</sup> <sub>disclosure</sub>				
IFRS	5	Description of how effect on fair value measurement due to change in one or more unobservable inputs to reflect reasonably possible alternative assumptions was calculated, entity's own equity instruments	text	IFRS 13.93 h <sup>(ii)</sup> <sub>disclosure</sub>				
IFRS	5	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 <sub>disclosure</sub>				
IFRS	5	Description of nature of class of entity's own equity instruments measured at fair value	text	IFRS 13.IE64 <sup>a</sup> <sub>example</sub>				
IFRS	5	Description of how third-party information was taken into account when measuring fair value, entity's own equity instruments	text	IFRS 13.IE64 <sup>b</sup> <sub>example</sub>				
IFRS	2	Disclosure of significant unobservable inputs used in fair value measurement of assets [text block]	text block	IFRS 13.93 <sup>d</sup> <sub>disclosure</sub>				
IFRS	3	Disclosure of significant unobservable inputs used in fair value measurement of assets [abstract]	text	IFRS 13.93 <sup>d</sup> <sub>disclosure</sub>				
IFRS	4	Disclosure of significant unobservable inputs used in fair value measurement of assets [table]	table	IFRS 13.93 <sup>d</sup> <sub>disclosure</sub>				
IFRS	5	Measurement [axis]	axis	IFRS 13.93 <sup>a</sup> <sub>disclosure</sub> , IAS 41.50 <sub>disclosure</sub> , IAS 40.32A <sub>disclosure</sub>				
IFRS	6	Aggregated measurement [member]	member [default]	IAS 41.50 <sub>disclosure</sub> , IFRS 13.93 <sup>a</sup> <sub>disclosure</sub> , IAS 40.32A <sub>disclosure</sub>				
IFRS	7	At fair value [member]	member	IAS 41.50 <sub>disclosure</sub> , IFRS 13.93 <sup>a</sup> <sub>disclosure</sub> , IAS 40.32A <sub>disclosure</sub>				
IFRS	8	Recurring fair value measurement [member]	member	IFRS 13.93 <sup>a</sup> <sub>disclosure</sub>				
IFRS	8	Non-recurring fair value measurement [member]	member	IFRS 13.93 <sup>a</sup> <sub>disclosure</sub>				
IFRS	7	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>				
IFRS	5	Classes of assets [axis]	axis	IAS 36.126 <sub>disclosure</sub> , IFRS 13.93 <sup>a</sup> <sub>disclosure</sub> , IAS 17.31 <sup>a</sup> <sub>disclosure</sub> , IAS 36.130 d <sup>(ii)</sup> <sub>disclosure</sub>				
IFRS	6	Assets [member]	member [default]	IFRS 13.93 <sup>a</sup> <sub>disclosure</sub> , IAS 36.126 <sub>disclosure</sub> , IAS 17.31 <sup>a</sup> <sub>disclosure</sub>				
IFRS	7	Trading equity securities [member]	member	IFRS 13.IE60 <sub>example</sub>				
IFRS	7	Other equity securities [member]	member	IFRS 13.IE60 <sub>example</sub>				
IFRS	7	Debt securities [member]	member	IFRS 13.IE60 <sub>example</sub>				
IFRS	7	Hedge fund investments [member]	member	IFRS 13.IE60 <sub>example</sub>				
IFRS	7	Derivatives [member]	member	IFRS 7.IE40B <sub>example</sub> , IFRS 13.IE60 <sub>example</sub>				
IFRS	7	Investment property [member]	member	IFRS 13.IE60 <sub>example</sub> , IAS 17.31 <sup>a</sup> <sub>disclosure</sub> , IAS 1.112 <sup>c</sup> <sub>common</sub>				
IFRS	7	Non-current assets held for sale [member]	member	IFRS 5.38 <sub>common practice</sub> , IFRS 13.IE60 <sub>example</sub>				
IFRS	5	Valuation techniques used in fair value measurement [axis]	axis	IFRS 13.93 <sup>d</sup> <sub>disclosure</sub>				
IFRS	6	Valuation techniques [member]	member [default]	IFRS 13.93 <sup>d</sup> <sub>disclosure</sub>				
IFRS	7	Market approach [member]	member	IFRS 13.62 <sub>example</sub>				
IFRS	8	Market comparable companies [member]	member	IFRS 13.IE63 <sub>example</sub>				
IFRS	8	Market comparable prices [member]	member	IFRS 13.IE63 <sub>example</sub>				
IFRS	8	Matrix pricing [member]	member	IFRS 13.87 <sub>example</sub>				
IFRS	8	Consensus pricing [member]	member	IFRS 13.IE63 <sub>example</sub>				
IFRS	7	Cost approach [member]	member	IFRS 13.62 <sub>example</sub>				
IFRS	7	Income approach [member]	member	IFRS 13.62 <sub>example</sub>				
IFRS	8	Discounted cash flow [member]	member	IFRS 13.IE63 <sub>example</sub> , IFRS 13.B11 <sup>a</sup> <sub>example</sub>				
IFRS	8	Option pricing model [member]	member	IFRS 13.IE63 <sub>example</sub> , IFRS 13.B11 <sup>b</sup> <sub>example</sub>				
IFRS	8	Multi-period excess earnings method [member]	member	IFRS 13.B11 <sup>c</sup> <sub>example</sub>				
IFRS	5	Range [axis]	axis	Effective 2016-01-01 IFRS 14.33 <sup>b</sup> <sub>disclosure</sub> , IFRS 7.7 <sub>common practice</sub> , IFRS 2.45 <sup>d</sup> <sub>disclosure</sub> , IFRS 13.IE63 <sub>example</sub>				
IFRS	6	Ranges [member]	member [default]	Effective 2016-01-01 IFRS 14.33 <sup>b</sup> <sub>disclosure</sub> , IFRS 7.7 <sub>common practice</sub> , IFRS 2.45 <sup>d</sup> <sub>disclosure</sub>				
IFRS	7	Bottom of range [member]	member	IFRS 13.IE63 <sub>example</sub> , IFRS 7.7 <sub>common practice</sub> , Effective 2016-01-01 IFRS 14.33 <sup>b</sup> <sub>disclosure</sub> , IFRS 2.45 <sup>d</sup> <sub>disclosure</sub>				
IFRS	7	Weighted average [member]	member	IFRS 7.7 <sub>common practice</sub> , Effective 2016-01-01 IFRS 14.33 <sup>b</sup> <sub>disclosure</sub> , IFRS 13.IE63 <sub>example</sub>				
IFRS	7	Top of range [member]	member	IFRS 7.7 <sub>common practice</sub> , IFRS 13.IE63 <sub>example</sub> , Effective 2016-01-01 IFRS 14.33 <sup>b</sup> <sub>disclosure</sub> , IFRS 2.45 <sup>d</sup> <sub>disclosure</sub>				
IFRS	4	Disclosure of significant unobservable inputs used in fair value measurement of assets [line items]	line items					
IFRS	5	Interest rate, significant unobservable inputs, assets	X,XX	IFRS 13.B36 <sup>a</sup> <sub>example</sub>				
IFRS	5	Historical volatility for shares, significant unobservable inputs, assets	X,XX	IFRS 13.B36 <sup>b</sup> <sub>example</sub>				
IFRS	5	Adjustment to mid-market consensus price, significant unobservable inputs, assets	X,XX	IFRS 13.B36 <sup>c</sup> <sub>example</sub>				
IFRS	5	Current estimate of future cash outflows to be paid to fulfill obligation, significant unobservable inputs, assets	X duration	IFRS 13.B36 <sup>d</sup> <sub>example</sub>				
IFRS	5	Financial forecast of profit or loss for cash-generating unit, significant unobservable inputs, assets	X duration	IFRS 13.B36 <sup>e</sup> <sub>example</sub>				
IFRS	5	Financial forecast of cash flows for cash-generating unit, significant unobservable inputs, assets	X duration	IFRS 13.B36 <sup>e</sup> <sub>example</sub>				
IFRS	5	Weighted average cost of capital, significant unobservable inputs, assets	X,XX	IFRS 13.IE63 <sub>example</sub>				
IFRS	5	Revenue multiple, significant unobservable inputs, assets	X,XX	IFRS 13.IE63 <sub>example</sub>				
IFRS	5	Constant prepayment rate, significant unobservable inputs, assets	X,XX	IFRS 13.IE63 <sub>example</sub>				
IFRS	5	Probability of default, significant unobservable inputs, assets	X,XX	IFRS 13.IE63 <sub>example</sub>				
IFRS	2	Disclosure of significant unobservable inputs used in fair value measurement of liabilities [text block]	text block	IFRS 13.93 <sup>d</sup> <sub>disclosure</sub>				
IFRS	3	Disclosure of significant unobservable inputs used in fair value measurement of liabilities [abstract]	text	IFRS 13.93 <sup>d</sup> <sub>disclosure</sub>				
IFRS	4	Disclosure of significant unobservable inputs used in fair value measurement of liabilities [table]	table	IFRS 13.93 <sup>d</sup> <sub>disclosure</sub>				
IFRS	5	Measurement [axis]	axis	IFRS 13.93 <sup>a</sup> <sub>disclosure</sub> , IAS 41.50 <sub>disclosure</sub> , IAS 40.32A <sub>disclosure</sub>				
IFRS	6	Aggregated measurement [member]	member [default]	IAS 41.50 <sub>disclosure</sub> , IFRS 13.93 <sup>a</sup> <sub>disclosure</sub> , IAS 40.32A <sub>disclosure</sub>				
IFRS	7	At fair value [member]	member	IAS 41.50 <sub>disclosure</sub> , IFRS 13.93 <sup>a</sup> <sub>disclosure</sub> , IAS 40.32A <sub>disclosure</sub>				
IFRS	8	Recurring fair value measurement [member]	member	IFRS 13.93 <sup>a</sup> <sub>disclosure</sub>				
IFRS	8	Non-recurring fair value measurement [member]	member	IFRS 13.93 <sup>a</sup> <sub>disclosure</sub>				
IFRS	7	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>				
IFRS	5	Classes of liabilities [axis]	axis	IFRS 13.93 <sup>a</sup> <sub>disclosure</sub>				
IFRS	6	Liabilities [member]	member [default]	IFRS 13.93 <sup>a</sup> <sub>disclosure</sub>				
IFRS	5	Valuation techniques used in fair value measurement [axis]	axis	IFRS 13.93 <sup>d</sup> <sub>disclosure</sub>				
IFRS	6	Valuation techniques [member]	member [default]	IFRS 13.93 <sup>d</sup> <sub>disclosure</sub>				
IFRS	7	Market approach [member]	member	IFRS 13.62 <sub>example</sub>				
IFRS	8	Market comparable companies [member]	member	IFRS 13.IE63 <sub>example</sub>				
IFRS	8	Market comparable prices [member]	member	IFRS 13.IE63 <sub>example</sub>				
IFRS	8	Matrix pricing [member]	member	IFRS 13.87 <sub>example</sub>				

IFRS /AU	Level	Label	Type	IFRS reference	AU additional reference	AU Reference	Not used in IFRS AU Taxonomy	Not used in entry point two
IFRS	8	Consensus pricing [member]	member	IFRS 13.IE63 <sub>example</sub>				
IFRS	7	Cost approach [member]	member	IFRS 13.62 <sub>example</sub>				
IFRS	7	Income approach [member]	member	IFRS 13.62 <sub>example</sub>				
IFRS	8	Discounted cash flow [member]	member	IFRS 13.IE63 <sub>example</sub> , IFRS 13.B11 <sub>a,example</sub>				
IFRS	8	Option pricing model [member]	member	IFRS 13.IE63 <sub>example</sub> , IFRS 13.B11 <sub>b,example</sub>				
IFRS	8	Multi-period excess earnings method [member]	member	IFRS 13.B11 <sub>c,example</sub>				
IFRS	5	Range [axis]	axis	Effective 2016-01-01 IFRS 14.33 <sub>disclosure</sub> , IFRS 7.7 <sub>Common practice</sub> , IFRS 2.45 <sub>disclosure</sub> , IFRS 13.IE63 <sub>example</sub>				
IFRS	6	Ranges [member]	member [default]	Effective 2016-01-01 IFRS 14.33 <sub>disclosure</sub> , IFRS 13.IE63 <sub>example</sub> , IFRS 2.45 <sub>disclosure</sub>				
IFRS	7	Bottom of range [member]	member	IFRS 13.IE63 <sub>example</sub> , IFRS 7.7 <sub>Common practice</sub> , Effective 2016-01-01 IFRS 14.33 <sub>disclosure</sub> , IFRS 2.45 <sub>disclosure</sub>				
IFRS	7	Weighted average [member]	member	IFRS 7.7 <sub>Common practice</sub> , Effective 2016-01-01 IFRS 14.33 <sub>disclosure</sub> , IFRS 13.IE63 <sub>example</sub>				
IFRS	7	Top of range [member]	member	IFRS 7.7 <sub>Common practice</sub> , IFRS 13.IE63 <sub>example</sub> , Effective 2016-01-01 IFRS 14.33 <sub>disclosure</sub> , IFRS 2.45 <sub>disclosure</sub>				
IFRS	4	Disclosure of significant unobservable inputs used in fair value measurement of liabilities [line items]	line items					
IFRS	5	Interest rate, significant unobservable inputs, liabilities	X,XX	IFRS 13.B36 <sub>a,example</sub>				
IFRS	5	Historical volatility for shares, significant unobservable inputs, liabilities	X,XX	IFRS 13.B36 <sub>b,example</sub>				
IFRS	5	Adjustment to mid-market consensus price, significant unobservable inputs, liabilities	X,XX	IFRS 13.B36 <sub>c,example</sub>				
IFRS	5	Current estimate of future cash outflows to be paid to fulfil obligation, significant unobservable inputs, liabilities	X, duration	IFRS 13.B36 <sub>d,example</sub>				
IFRS	5	Financial forecast of profit or loss for cash-generating unit, significant unobservable inputs, liabilities	X, duration	IFRS 13.B36 <sub>e,example</sub>				
IFRS	5	Financial forecast of cash flows for cash-generating unit, significant unobservable inputs, liabilities	X, duration	IFRS 13.B36 <sub>e,example</sub>				
IFRS	5	Weighted average cost of capital, significant unobservable inputs, liabilities	X,XX	IFRS 13.IE63 <sub>example</sub>				
IFRS	5	Revenue multiple, significant unobservable inputs, liabilities	X,XX	IFRS 13.IE63 <sub>example</sub>				
IFRS	5	Constant prepayment rate, significant unobservable inputs, liabilities	X,XX	IFRS 13.IE63 <sub>example</sub>				
IFRS	5	Probability of default, significant unobservable inputs, liabilities	X,XX	IFRS 13.IE63 <sub>example</sub>				
IFRS	2	Disclosure of significant unobservable inputs used in fair value measurement of equity [text block]	text block	IFRS 13.93 <sub>disclosure</sub>				
IFRS	3	Disclosure of significant unobservable inputs used in fair value measurement of equity [abstract]	table	IFRS 13.93 <sub>disclosure</sub>				
IFRS	4	Disclosure of significant unobservable inputs used in fair value measurement of equity [table]	table	IFRS 13.93 <sub>disclosure</sub>				
IFRS	5	Measurement [axis]	axis	IFRS 13.93 <sub>disclosure</sub> , IAS 41.50 <sub>disclosure</sub> , IAS 40.32A <sub>disclosure</sub>				
IFRS	6	Aggregated measurement [member]	member [default]	IAS 41.50 <sub>disclosure</sub> , IFRS 13.93 <sub>disclosure</sub> , IAS 40.32A <sub>disclosure</sub>				
IFRS	7	At fair value [member]	member	IAS 41.50 <sub>disclosure</sub> , IFRS 13.93 <sub>disclosure</sub> , IAS 40.32A <sub>disclosure</sub>				
IFRS	8	Recurring fair value measurement [member]	member	IFRS 13.93 <sub>disclosure</sub>				
IFRS	8	Non-recurring fair value measurement [member]	member	IFRS 13.93 <sub>disclosure</sub>				
IFRS	7	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>				
IFRS	5	Classes of entity's own equity instruments [axis]	axis	IFRS 13.93 <sub>disclosure</sub>				
IFRS	6	Entity's own equity instruments [member]	member [default]	IFRS 13.93 <sub>disclosure</sub>				
IFRS	5	Valuation techniques used in fair value measurement [axis]	axis	IFRS 13.93 <sub>disclosure</sub>				
IFRS	6	Valuation techniques [member]	member [default]	IFRS 13.93 <sub>disclosure</sub>				
IFRS	7	Market approach [member]	member	IFRS 13.62 <sub>example</sub>				
IFRS	8	Market comparable companies [member]	member	IFRS 13.IE63 <sub>example</sub>				
IFRS	8	Market comparable prices [member]	member	IFRS 13.IE63 <sub>example</sub>				
IFRS	8	Matrix pricing [member]	member	IFRS 13.B7 <sub>example</sub>				
IFRS	8	Consensus pricing [member]	member	IFRS 13.IE63 <sub>example</sub>				
IFRS	7	Cost approach [member]	member	IFRS 13.62 <sub>example</sub>				
IFRS	7	Income approach [member]	member	IFRS 13.62 <sub>example</sub>				
IFRS	8	Discounted cash flow [member]	member	IFRS 13.IE63 <sub>example</sub> , IFRS 13.B11 <sub>a,example</sub>				
IFRS	8	Option pricing model [member]	member	IFRS 13.IE63 <sub>example</sub> , IFRS 13.B11 <sub>b,example</sub>				
IFRS	8	Multi-period excess earnings method [member]	member	IFRS 13.B11 <sub>c,example</sub>				
IFRS	5	Range [axis]	axis	Effective 2016-01-01 IFRS 14.33 <sub>disclosure</sub> , IFRS 7.7 <sub>Common practice</sub> , IFRS 2.45 <sub>disclosure</sub> , IFRS 13.IE63 <sub>example</sub>				
IFRS	6	Ranges [member]	member [default]	Effective 2016-01-01 IFRS 14.33 <sub>disclosure</sub> , IFRS 13.IE63 <sub>example</sub> , IFRS 7.7 <sub>Common practice</sub> , IFRS 2.45 <sub>disclosure</sub>				
IFRS	7	Bottom of range [member]	member	IFRS 13.IE63 <sub>example</sub> , IFRS 7.7 <sub>Common practice</sub> , Effective 2016-01-01 IFRS 14.33 <sub>disclosure</sub> , IFRS 2.45 <sub>disclosure</sub>				
IFRS	7	Weighted average [member]	member	IFRS 7.7 <sub>Common practice</sub> , Effective 2016-01-01 IFRS 14.33 <sub>disclosure</sub> , IFRS 13.IE63 <sub>example</sub>				
IFRS	7	Top of range [member]	member	IFRS 7.7 <sub>Common practice</sub> , IFRS 13.IE63 <sub>example</sub> , Effective 2016-01-01 IFRS 14.33 <sub>disclosure</sub> , IFRS 2.45 <sub>disclosure</sub>				
IFRS	4	Disclosure of significant unobservable inputs used in fair value measurement of equity [line items]	line items					
IFRS	5	Interest rate, significant unobservable inputs, entity's own equity instruments	X,XX	IFRS 13.B36 <sub>a,example</sub>				
IFRS	5	Historical volatility for shares, significant unobservable inputs, entity's own equity instruments	X,XX	IFRS 13.B36 <sub>b,example</sub>				
IFRS	5	Adjustment to mid-market consensus price, significant unobservable inputs, entity's own equity instruments	X,XX	IFRS 13.B36 <sub>c,example</sub>				
IFRS	5	Current estimate of future cash outflows to be paid to fulfil obligation, significant unobservable inputs, entity's own equity instruments	X, duration	IFRS 13.B36 <sub>d,example</sub>				
IFRS	5	Financial forecast of profit or loss for cash-generating unit, significant unobservable inputs, entity's own equity instruments	X, duration	IFRS 13.B36 <sub>e,example</sub>				
IFRS	5	Financial forecast of cash flows for cash-generating unit, significant unobservable inputs, entity's own equity instruments	X, duration	IFRS 13.B36 <sub>e,example</sub>				
IFRS	5	Weighted average cost of capital, significant unobservable inputs, entity's own equity instruments	X,XX	IFRS 13.IE63 <sub>example</sub>				
IFRS	5	Revenue multiple, significant unobservable inputs, entity's own equity instruments	X,XX	IFRS 13.IE63 <sub>example</sub>				
IFRS	5	Constant prepayment rate, significant unobservable inputs, entity's own equity instruments	X,XX	IFRS 13.IE63 <sub>example</sub>				
IFRS	5	Probability of default, significant unobservable inputs, entity's own equity instruments	X,XX	IFRS 13.IE63 <sub>example</sub>				
IFRS	2	Disclosure of liabilities measured at fair value and issued with inseparable third-party credit enhancement [text block]	text block	IFRS 13.98 <sub>disclosure</sub>				
IFRS	3	Disclosure of liabilities measured at fair value and issued with inseparable third-party credit enhancement [abstract]	table	IFRS 13.98 <sub>disclosure</sub>				
IFRS	4	Disclosure of liabilities measured at fair value and issued with inseparable third-party credit enhancement [table]	table	IFRS 13.98 <sub>disclosure</sub>				
IFRS	5	Liabilities measured at fair value and issued with inseparable third-party credit enhancement [axis]	axis	IFRS 13.98 <sub>disclosure</sub>				
IFRS	6	Liabilities measured at fair value and issued with inseparable third-party credit enhancement [member]	member [default]	IFRS 13.98 <sub>disclosure</sub>				
IFRS	4	Disclosure of liabilities measured at fair value and issued with inseparable third-party credit enhancement [line items]	line items					
IFRS	5	Description of existence of third-party credit enhancement	text	IFRS 13.98 <sub>disclosure</sub>				
IFRS	5	Description of whether third-party credit enhancement is reflected in fair value measurement	text	IFRS 13.98 <sub>disclosure</sub>				
		<b>(823180) Notes - Intangible assets</b>						
IFRS	1	Disclosure of intangible assets [text block]	text block	IAS 38 - Disclosure <sub>disclosure</sub>				
IFRS	2	Disclosure of detailed information about intangible assets [text block]	text block	IAS 38.118 <sub>disclosure</sub>				
IFRS	3	Disclosure of detailed information about intangible assets [abstract]	table	IAS 38.118 <sub>disclosure</sub>				
IFRS	4	Disclosure of detailed information about intangible assets [table]	table	IAS 38.118 <sub>disclosure</sub>				
IFRS	5	Classes of intangible assets other than goodwill [axis]	axis	IAS 38.118 <sub>disclosure</sub>				
IFRS	6	Intangible assets other than goodwill [member]	member [default]	IAS 38.118 <sub>disclosure</sub> , IAS 36.127 <sub>example</sub> , IAS 17.31 <sub>disclosure</sub>				
IFRS	7	Brand names [member]	member	IAS 38.119 <sub>a,example</sub>				
IFRS	7	Intangible exploration and evaluation assets [member]	member	IFRS 6.25 <sub>disclosure</sub>				
IFRS	7	Masterheads and publishing titles [member]	member	IAS 38.119 <sub>c,example</sub>				
IFRS	7	Computer software [member]	member	IAS 38.119 <sub>c,example</sub>				
IFRS	7	Licences and franchises [member]	member	IAS 38.119 <sub>d,example</sub>				
IFRS	8	OSM licences [member]	member	IAS 38.119 <sub>Common practice</sub>				
IFRS	8	UMTS licences [member]	member	IAS 38.119 <sub>Common practice</sub>				
IFRS	8	LTE licences [member]	member	IAS 38.119 <sub>Common practice</sub>				
IFRS	7	Copyrights, patents and other industrial property rights, service and operating rights [member]	member	IAS 38.119 <sub>e,example</sub>				
IFRS	8	Airport landing rights [member]	member	IAS 38.119 <sub>Common practice</sub>				
IFRS	8	Mining rights [member]	member	IAS 38.119 <sub>Common practice</sub>				
IFRS	7	Recipes, formulae, models, designs and prototypes [member]	member	IAS 38.119 <sub>f,example</sub>				
IFRS	7	Customer-related intangible assets [member]	member	IAS 38.119 <sub>Common practice</sub>				
IFRS	7	Value of business acquired [member]	member	IAS 38.119 <sub>Common practice</sub>				
IFRS	7	Capitalised development expenditure [member]	member	IAS 38.119 <sub>Common practice</sub>				
IFRS	7	Intangible assets under development [member]	member	IAS 38.119 <sub>Common practice</sub>				
IFRS	7	Other intangible assets [member]	member	IAS 38.119 <sub>Common practice</sub>				
IFRS	5	Methods of generation [axis]	axis	IAS 38.118 <sub>disclosure</sub>				
IFRS	6	Methods of generation [member]	member [default]	IAS 38.118 <sub>disclosure</sub>				
IFRS	7	Internally generated [member]	member	IAS 38.118 <sub>disclosure</sub>				
IFRS	7	Not internally generated [member]	member	IAS 38.118 <sub>disclosure</sub>				

IFRS /AU	Level	Label	Type	IFRS reference	AU additional reference	AU Reference	Not used in IFRS AU Taxonomy	Not used in entry point two
		Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	axis	IAS 38.118 <sup>c</sup> Disclosure, IAS 17.32 <sup>b</sup> Disclosure, IAS 40.76 <sup>b</sup> Disclosure, IAS 41.54 <sup>b</sup> Disclosure, IAS 16.73 <sup>b</sup> Disclosure, Effective 2018-01-01 IFRS 7.35 <sup>b</sup> Disclosure, IAS 38.118 <sup>c</sup> Disclosure, IFRS 3.867 <sup>d</sup> Disclosure, Expiry date 2018-01-01 IFRS 7.IG29 <sup>a</sup> Common practice, IAS 40.79 <sup>c</sup> Disclosure, IAS 41.50 <sup>b</sup> Disclosure, IAS 16.73 <sup>b</sup> Disclosure, IAS 40.79 <sup>c</sup> Disclosure, Effective 2018-01-01 IFRS 7.35 <sup>b</sup> Disclosure				
IFRS	5							
		Carrying amount [member]	member [default]	IAS 38.118 <sup>b</sup> Disclosure, Expiry date 2018-01-01 IFRS 7.IG29 <sup>a</sup> Example, IAS 17.32 <sup>b</sup> Disclosure, IAS 40.79 <sup>c</sup> Disclosure, Effective 2018-01-01 IFRS 7.35 <sup>b</sup> Disclosure, IAS 16.73 <sup>b</sup> Disclosure, IAS 40.76 <sup>b</sup> Disclosure, IFRS 3.867 <sup>d</sup> Disclosure, Effective 2018-01-01 IFRS 7.35 <sup>b</sup> Disclosure, IAS 41.50 <sup>b</sup> Disclosure, IFRS 7.IG29 <sup>a</sup> Common practice, Expiry date 2018-01-01 IFRS 7.IG29 <sup>a</sup> Common practice, Effective 2018-01-01 IFRS 7.35 <sup>b</sup> Disclosure, IAS 40.79 <sup>c</sup> Disclosure, IAS 38.118 <sup>c</sup> Disclosure, IAS 16.73 <sup>b</sup> Disclosure, Effective 2018-01-01 IFRS 7.35 <sup>b</sup> Disclosure, IAS 41.54 <sup>b</sup> Disclosure, IAS 17.32 <sup>b</sup> Disclosure, Effective 2018-01-01 IFRS 7.35 <sup>b</sup> Disclosure, IFRS 3.867 <sup>d</sup> Disclosure				
IFRS	6							
		Gross carrying amount [member]	member	IAS 38.118 <sup>b</sup> Disclosure, Expiry date 2018-01-01 IFRS 7.IG29 <sup>a</sup> Example, IAS 17.32 <sup>b</sup> Disclosure, IAS 40.79 <sup>c</sup> Disclosure, Effective 2018-01-01 IFRS 7.35 <sup>b</sup> Disclosure, IAS 16.73 <sup>b</sup> Disclosure, IAS 40.76 <sup>b</sup> Disclosure, IFRS 3.867 <sup>d</sup> Disclosure, Effective 2018-01-01 IFRS 7.35 <sup>b</sup> Disclosure, IAS 41.50 <sup>b</sup> Disclosure, IFRS 7.IG29 <sup>a</sup> Common practice, Expiry date 2018-01-01 IFRS 7.IG29 <sup>a</sup> Common practice, Effective 2018-01-01 IFRS 7.35 <sup>b</sup> Disclosure, IAS 40.79 <sup>c</sup> Disclosure, IAS 38.118 <sup>c</sup> Disclosure, IAS 16.73 <sup>b</sup> Disclosure, Effective 2018-01-01 IFRS 7.35 <sup>b</sup> Disclosure, IAS 41.54 <sup>b</sup> Disclosure, IAS 17.32 <sup>b</sup> Disclosure, Effective 2018-01-01 IFRS 7.35 <sup>b</sup> Disclosure, IFRS 3.867 <sup>d</sup> Disclosure				
IFRS	7							
		Accumulated depreciation, amortisation and impairment [member]	member	IAS 16.73 <sup>b</sup> Disclosure, IAS 16.75 <sup>b</sup> Disclosure, IAS 17.32 <sup>b</sup> Disclosure, IAS 41.54 <sup>b</sup> Disclosure, IAS 38.118 <sup>c</sup> Disclosure, IAS 17.32 <sup>b</sup> Disclosure, IAS 40.79 <sup>c</sup> Disclosure				
IFRS	7							
		Accumulated depreciation and amortisation [member]	member	IAS 16.75 <sup>b</sup> Disclosure, IAS 17.32 <sup>b</sup> Common practice, IAS 40.79 <sup>c</sup> Common practice, IAS 16.73 <sup>b</sup> Common practice, Effective 2018-01-01 IFRS 7.35 <sup>b</sup> Disclosure, IFRS 3.867 <sup>d</sup> Disclosure, IAS 17.32 <sup>b</sup> Common practice, Expiry date 2018-01-01 IFRS 7.IG29 <sup>a</sup> Example, Effective 2018-01-01 IFRS 7.35 <sup>b</sup> Disclosure, IAS 40.79 <sup>c</sup> Common practice, IAS 41.54 <sup>b</sup> Common practice, IAS 38.118 <sup>c</sup> Common practice, IAS 16.73 <sup>b</sup> Common practice				
IFRS	8							
		Accumulated impairment [member]	member	IAS 38.118 <sup>b</sup> Disclosure, Expiry date 2018-01-01 IFRS 7.IG29 <sup>a</sup> Example, Effective 2018-01-01 IFRS 7.35 <sup>b</sup> Disclosure, IAS 40.79 <sup>c</sup> Common practice, IAS 41.54 <sup>b</sup> Common practice, IAS 38.118 <sup>c</sup> Common practice, IAS 16.73 <sup>b</sup> Common practice				
IFRS	8							
		Disclosure of detailed information about intangible assets [line items]	line items					
IFRS	4	Description of line item(s) in statement of comprehensive income in which amortisation of intangible assets is included	text	IAS 38.118 <sup>d</sup> Disclosure				
IFRS	5	Amortisation method, intangible assets other than goodwill	text	IAS 38.118 <sup>b</sup> Disclosure				
IFRS	5	Useful lives or amortisation rates, intangible assets other than goodwill	text	IAS 38.118 <sup>b</sup> Disclosure				
IFRS	5	Effective dates of revaluation, intangible assets other than goodwill	text	IAS 38.124 <sup>a</sup> (i) Disclosure				
IFRS	5	Reconciliation of changes in intangible assets other than goodwill [abstract]	X	IAS 38.118 <sup>b</sup> Disclosure				
IFRS	6	Intangible assets other than goodwill at beginning of period	X instant, debit	IAS 1.54 <sup>c</sup> Disclosure, IAS 38.118 <sup>b</sup> Disclosure				
IFRS	6	Changes in intangible assets other than goodwill [abstract]	X	IAS 38.118 <sup>b</sup> Disclosure				
IFRS	7	Increases (decreases) through transfers and other changes, intangible assets other than goodwill	X duration, debit	IAS 38.118 <sup>e</sup> (i) Disclosure				
IFRS	7	Acquisitions through business combinations, intangible assets other than goodwill	X duration, debit	IAS 38.118 <sup>e</sup> (ii) Disclosure				
IFRS	7	Increase (decrease) through net exchange differences, intangible assets other than goodwill	X duration, debit	IAS 38.118 <sup>e</sup> (vii) Disclosure				
IFRS	7	Amortisation, intangible assets other than goodwill	(X) duration	IAS 38.118 <sup>e</sup> (vi) Disclosure				
IFRS	7	Impairment loss recognised in profit or loss, intangible assets other than goodwill	(X) duration	IAS 38.118 <sup>e</sup> (iv) Disclosure				
IFRS	7	Reversal of impairment loss recognised in profit or loss, intangible assets other than goodwill	X duration	IAS 38.118 <sup>e</sup> (v) Disclosure				
IFRS	7	Revaluation increase (decrease), intangible assets other than goodwill	X duration, debit	IAS 38.118 <sup>e</sup> (iii) Disclosure				
IFRS	7	Impairment loss recognised in other comprehensive income, intangible assets other than goodwill	(X) duration	IAS 38.118 <sup>e</sup> (iii) Disclosure				
IFRS	7	Reversal of impairment loss recognised in other comprehensive income, intangible assets other than goodwill	X duration	IAS 38.118 <sup>e</sup> (iii) Disclosure				
IFRS	7	Increase (decrease) through transfers and other changes, intangible assets other than goodwill [abstract]	X duration	IAS 38.118 <sup>e</sup> (iii) Disclosure				
IFRS	7	Increase (decrease) through transfers and other changes, intangible assets other than goodwill	X duration, debit	IAS 38.118 <sup>e</sup> Common practice				
IFRS	8	Increase (decrease) through other changes, intangible assets other than goodwill	X duration, debit	IAS 38.118 <sup>e</sup> (viii) Disclosure				
IFRS	8	Total increase (decrease) through transfers and other changes, intangible assets other than goodwill	X duration, debit	IAS 38.118 <sup>e</sup> Common practice				
IFRS	7	Disposals and retirements, intangible assets other than goodwill [abstract]	X	IAS 38.118 <sup>e</sup> Common practice				
IFRS	8	Disposals, intangible assets other than goodwill	(X) duration, credit	IAS 38.118 <sup>e</sup> (ii) Disclosure				
IFRS	8	Retirements, intangible assets other than goodwill	(X) duration, credit	IAS 38.118 <sup>e</sup> Common practice				
IFRS	8	Total disposals and retirements, intangible assets other than goodwill	(X) duration, credit	IAS 38.118 <sup>e</sup> Common practice				
IFRS	7	Decrease through classified as held for sale, intangible assets other than goodwill	(X) duration, credit	IAS 38.118 <sup>e</sup> (i) Disclosure				
IFRS	7	Decrease through loss of control of subsidiary, intangible assets other than goodwill	(X) duration, credit	IAS 38.118 <sup>e</sup> Common practice				
IFRS	7	Total increase (decrease) in intangible assets other than goodwill	X duration, debit	IAS 38.118 <sup>e</sup> Disclosure				
IFRS	6	Intangible assets other than goodwill at end of period	X instant, debit	IAS 1.54 <sup>c</sup> Disclosure, IAS 38.118 <sup>b</sup> Disclosure				
IFRS	5	Revaluation of intangible assets [abstract]	X	IAS 38.124 <sup>a</sup> (ii) Disclosure				
IFRS	6	Intangible assets other than goodwill, revalued assets	X instant, debit	IAS 38.124 <sup>a</sup> (ii) Disclosure				
IFRS	6	Intangible assets other than goodwill, revalued assets, at cost	X instant, debit	IAS 38.124 <sup>a</sup> (iii) Disclosure				
IFRS	6	Intangible assets other than goodwill, revaluation surplus	X instant, credit	IAS 38.124 <sup>b</sup> Disclosure				
IFRS	2	Disclosure of intangible assets with indefinite useful life [text block]	text block	IAS 38.122 <sup>a</sup> Disclosure				
IFRS	3	Disclosure of intangible assets with indefinite useful life [abstract]	table	IAS 38.122 <sup>a</sup> Disclosure				
IFRS	4	Disclosure of intangible assets with indefinite useful life [table]	table	IAS 38.122 <sup>a</sup> Disclosure				
IFRS	5	Intangible assets with indefinite useful life [axis]	axis	IAS 38.122 <sup>a</sup> Disclosure				
IFRS	6	Intangible assets with indefinite useful life [member]	member [default]	IAS 38.122 <sup>a</sup> Disclosure				
IFRS	4	Disclosure of intangible assets with indefinite useful life [line items]	line items					
		Intangible assets with indefinite useful life	X instant, debit	IAS 36.134 <sup>b</sup> Disclosure, IAS 38.122 <sup>a</sup> Disclosure, IAS 36.135 <sup>b</sup> Disclosure				
IFRS	5	Description of intangible assets with indefinite useful life supporting assessment of indefinite useful life	text	IAS 38.122 <sup>a</sup> Disclosure				
IFRS	2	Disclosure of intangible assets material to entity [text block]	text block	IAS 38.122 <sup>b</sup> Disclosure				
IFRS	3	Disclosure of intangible assets material to entity [abstract]	table	IAS 38.122 <sup>b</sup> Disclosure				
IFRS	4	Disclosure of intangible assets material to entity [table]	table	IAS 38.122 <sup>b</sup> Disclosure				
IFRS	5	Intangible assets material to entity [axis]	axis	IAS 38.122 <sup>b</sup> Disclosure				
IFRS	6	Intangible assets material to entity [member]	member [default]	IAS 38.122 <sup>b</sup> Disclosure				
IFRS	4	Disclosure of intangible assets material to entity [line items]	line items					
IFRS	5	Description of intangible assets material to entity	text	IAS 38.122 <sup>b</sup> Disclosure				
IFRS	5	Intangible assets material to entity	X instant, debit	IAS 38.122 <sup>b</sup> Disclosure				
IFRS	5	Remaining amortisation period of intangible assets material to entity	X,XX	IAS 38.122 <sup>b</sup> Disclosure				
IFRS	2	Intangible assets acquired by way of government grant, fair value initially recognised	X instant, debit	IAS 38.122 <sup>c</sup> (i) Disclosure				
IFRS	2	Intangible assets acquired by way of government grant	X instant, debit	IAS 38.122 <sup>c</sup> (ii) Disclosure				
IFRS	2	Explanation of assets acquired by way of government grant and initially recognised at fair value	text	IAS 38.122 <sup>c</sup> (iii) Disclosure				
IFRS	2	Intangible assets whose title is restricted	X instant, debit	IAS 38.122 <sup>b</sup> Disclosure				
IFRS	2	Intangible assets pledged as security for liabilities	X instant, debit	IAS 38.122 <sup>b</sup> Disclosure				
IFRS	2	Contractual commitments for acquisition of intangible assets	X instant, credit	IAS 38.122 <sup>b</sup> Disclosure				
IFRS	2	Description of fully amortised intangible assets	text	IAS 38.128 <sup>b</sup> Example				
IFRS	2	Description of significant intangible assets controlled by entity but not recognised	text	IAS 38.128 <sup>b</sup> Example				
IFRS	2	Explanation of restrictions on distribution of revaluation surplus for intangible assets	text	IAS 38.124 <sup>b</sup> Disclosure				
IFRS	2	Research and development expense	X duration, debit	IAS 38.126 <sup>b</sup> Disclosure				
IFRS	2	Disclosure of reconciliation of changes in intangible assets and goodwill [text block]	text block	IAS 38.118 <sup>b</sup> Common practice				
IFRS	3	Disclosure of reconciliation of changes in intangible assets and goodwill [abstract]	table	IAS 38.118 <sup>b</sup> Common practice				
IFRS	4	Disclosure of reconciliation of changes in intangible assets and goodwill [table]	table	IAS 38.118 <sup>b</sup> Common practice				
IFRS	5	Classes of intangible assets and goodwill [axis]	axis	IAS 38.118 <sup>b</sup> Common practice				
IFRS	6	Intangible assets and goodwill [member]	member [default]	IAS 38.118 <sup>b</sup> Common practice				
IFRS	7	Intangible assets other than goodwill [member]	member	IAS 38.118 <sup>b</sup> Disclosure, IAS 36.127 <sup>a</sup> Example, IAS 17.31 <sup>a</sup> Disclosure				
IFRS	8	Brand names [member]	member	IAS 38.119 <sup>b</sup> Example				
IFRS	8	Intangible exploration and evaluation assets [member]	member	IFRS 6.25 <sup>b</sup> Disclosure				
IFRS	8	Mastheads and publishing titles [member]	member	IAS 38.119 <sup>b</sup> Example				
IFRS	8	Computer software [member]	member	IAS 38.119 <sup>b</sup> Example				
IFRS	8	Licences and franchises [member]	member	IAS 38.119 <sup>b</sup> Example				
IFRS	8	OSM licences [member]	member	IAS 38.119 <sup>b</sup> Common practice				
IFRS	8	UMTS licences [member]	member	IAS 38.119 <sup>b</sup> Common practice				
IFRS	8	LTE licences [member]	member	IAS 38.119 <sup>b</sup> Common practice				
IFRS	8	Copyrights, patents and other industrial property rights, service and operating rights [member]	member	IAS 38.119 <sup>b</sup> Example				
IFRS	8	Airport landing rights [member]	member	IAS 38.119 <sup>b</sup> Common practice				
IFRS	8	Mining rights [member]	member	IAS 38.119 <sup>b</sup> Common practice				
IFRS	8	Recipes, formulae, models, designs and prototypes [member]	member	IAS 38.119 <sup>b</sup> Example				
IFRS	8	Customer-related intangible assets [member]	member	IAS 38.119 <sup>b</sup> Common practice				
IFRS	8	Value of business acquired [member]	member	IAS 38.119 <sup>b</sup> Common practice				
IFRS	8	Capitalised development expenditure [member]	member	IAS 38.119 <sup>b</sup> Common practice				
IFRS	8	Intangible assets under development [member]	member	IAS 38.119 <sup>b</sup> Example				
IFRS	8	Other intangible assets [member]	member	IAS 38.119 <sup>b</sup> Common practice				
IFRS	7	Goodwill [member]	member	IAS 36.127 <sup>a</sup> Example				
IFRS	5	Methods of generation [axis]	axis	IAS 38.118 <sup>b</sup> Disclosure				
IFRS	6	Methods of generation [member]	member [default]	IAS 38.118 <sup>b</sup> Disclosure				
IFRS	7	Internally generated [member]	member	IAS 38.118 <sup>b</sup> Disclosure				
IFRS	7	Not internally generated [member]	member	IAS 38.118 <sup>b</sup> Disclosure				

IFRS /AU	Level	Label	Type	IFRS reference	AU additional reference	AU Reference	Not used in IFRS AU Taxonomy	Not used in entry point two
IFRS	5	Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	axis	IAS 38.118 <sup>c</sup> disclosure, IAS 17.32 <sup>o</sup> disclosure, IAS 40.76 <sup>o</sup> disclosure, IAS 41.54 <sup>f</sup> disclosure, IAS 16.73 <sup>d</sup> disclosure, Effective 2018-01-01 IFRS 7.35 <sup>h</sup> disclosure, IAS 38.118 <sup>e</sup> disclosure, IFRS 3.867 <sup>d</sup> disclosure, Expiry date 2018-01-01 IFRS 7.IG29 <sup>Common practice</sup> , IAS 40.79 <sup>c</sup> disclosure, IAS 41.50 <sup>g</sup> disclosure, IAS 16.73 <sup>e</sup> disclosure, IAS 40.79 <sup>d</sup> disclosure, Effective 2018-01-01 IFRS 7.35 <sup>h</sup> disclosure				
IFRS	6	Carrying amount [member]	member [default]	IAS 38.118 <sup>e</sup> disclosure, Expiry date 2018-01-01 IFRS 7.IG29 <sup>Common practice</sup> , IAS 17.32 <sup>o</sup> disclosure, IAS 40.79 <sup>c</sup> disclosure, Effective 2018-01-01 IFRS 7.35 <sup>h</sup> disclosure, IAS 16.73 <sup>d</sup> disclosure, IAS 40.76 <sup>o</sup> disclosure, IFRS 3.867 <sup>d</sup> disclosure, Effective 2018-01-01 IFRS 7.35 <sup>h</sup> disclosure, IAS 41.50 <sup>g</sup> disclosure, Expiry date 2018-01-01 IFRS 7.IG29 <sup>Common practice</sup> , Effective 2018-01-01 IFRS 7.35 <sup>h</sup> disclosure, IAS 40.79 <sup>c</sup> disclosure, IAS 38.118 <sup>e</sup> disclosure, IAS 16.73 <sup>d</sup> disclosure, Effective 2018-01-01 IFRS 7.35 <sup>h</sup> disclosure, IAS 41.54 <sup>f</sup> disclosure, IAS 17.32 <sup>o</sup> disclosure, IFRS 3.867 <sup>d</sup> disclosure, Effective 2018-01-01 IFRS 7.35 <sup>h</sup> disclosure				
IFRS	7	Gross carrying amount [member]	member	IAS 16.73 <sup>d</sup> disclosure, IAS 16.75 <sup>b</sup> disclosure, IAS 41.54 <sup>f</sup> disclosure, IAS 38.118 <sup>e</sup> disclosure, IAS 17.32 <sup>o</sup> disclosure, IAS 40.79 <sup>c</sup> disclosure, IAS 16.73 <sup>d</sup> disclosure, Effective 2018-01-01 IFRS 7.35 <sup>h</sup> disclosure, IAS 41.54 <sup>f</sup> disclosure, IAS 17.32 <sup>o</sup> disclosure, IFRS 3.867 <sup>d</sup> disclosure, Effective 2018-01-01 IFRS 7.35 <sup>h</sup> disclosure				
IFRS	7	Accumulated depreciation, amortisation and impairment [member]	member	IAS 16.73 <sup>d</sup> disclosure, IAS 16.75 <sup>b</sup> disclosure, IAS 41.54 <sup>f</sup> disclosure, IAS 38.118 <sup>e</sup> disclosure, IAS 17.32 <sup>o</sup> disclosure, IAS 40.79 <sup>c</sup> disclosure, IAS 16.73 <sup>d</sup> disclosure, Effective 2018-01-01 IFRS 7.35 <sup>h</sup> disclosure, IAS 41.54 <sup>f</sup> disclosure, IAS 17.32 <sup>o</sup> disclosure, IFRS 3.867 <sup>d</sup> disclosure, Effective 2018-01-01 IFRS 7.35 <sup>h</sup> disclosure				
IFRS	8	Accumulated depreciation and amortisation [member]	member	IAS 16.75 <sup>b</sup> disclosure, IAS 17.32 <sup>o</sup> disclosure, IAS 40.79 <sup>c</sup> disclosure, IAS 16.73 <sup>d</sup> disclosure, Effective 2018-01-01 IFRS 7.35 <sup>h</sup> disclosure, IFRS 3.867 <sup>d</sup> disclosure, IAS 17.32 <sup>o</sup> disclosure, Expiry date 2018-01-01 IFRS 7.IG29 <sup>Common practice</sup> , Effective 2018-01-01 IFRS 7.35 <sup>h</sup> disclosure, IAS 40.79 <sup>c</sup> disclosure, IAS 41.54 <sup>f</sup> disclosure, IAS 16.73 <sup>d</sup> disclosure, Effective 2018-01-01 IFRS 7.35 <sup>h</sup> disclosure				
IFRS	8	Accumulated impairment [member]	member	Effective 2018-01-01 IFRS 7.35 <sup>h</sup> disclosure, IFRS 3.867 <sup>d</sup> disclosure, IAS 17.32 <sup>o</sup> disclosure, Expiry date 2018-01-01 IFRS 7.IG29 <sup>Common practice</sup> , Effective 2018-01-01 IFRS 7.35 <sup>h</sup> disclosure, IAS 40.79 <sup>c</sup> disclosure, IAS 41.54 <sup>f</sup> disclosure, IAS 16.73 <sup>d</sup> disclosure, Effective 2018-01-01 IFRS 7.35 <sup>h</sup> disclosure				
IFRS	4	Disclosure of reconciliation of changes in intangible assets and goodwill [line items]	line items	IAS 16.73 <sup>d</sup> disclosure				
IFRS	5	Reconciliation of changes in intangible assets and goodwill [abstract]						
IFRS	6	Intangible assets and goodwill at beginning of period	X instant, debit	IAS 1.55 <sup>Common practice</sup>				
IFRS	6	Changes in intangible assets and goodwill [abstract]						
IFRS	7	Additions other than through business combinations, intangible assets other than goodwill	X duration, debit	IAS 38.118 <sup>e</sup> (i)disclosure				
IFRS	7	Acquisitions through business combinations, intangible assets and goodwill	X duration, debit	IAS 38.118 <sup>e</sup> (i)disclosure				
IFRS	7	Increase (decrease) through net exchange differences, intangible assets and goodwill	X duration, debit	IAS 38.118 <sup>e</sup> (vi)disclosure				
IFRS	7	Amortisation, intangible assets other than goodwill	(X) duration	IAS 38.118 <sup>e</sup> (v)disclosure				
IFRS	7	Impairment loss recognised in profit or loss, intangible assets and goodwill	(X) duration	IAS 38.118 <sup>e</sup> (iv)disclosure				
IFRS	7	Reversal of impairment loss recognised in profit or loss, intangible assets other than goodwill	X duration	IAS 38.118 <sup>e</sup> (v)disclosure				
IFRS	7	Revaluation increase (decrease), intangible assets other than goodwill	X duration, debit	IAS 38.118 <sup>e</sup> (iii)disclosure				
IFRS	7	Impairment loss recognised in other comprehensive income, intangible assets other than goodwill	(X) duration	IAS 38.118 <sup>e</sup> (ii)disclosure				
IFRS	7	Reversal of impairment loss recognised in other comprehensive income, intangible assets other than goodwill	X duration	IAS 38.118 <sup>e</sup> (iii)disclosure				
IFRS	7	Increase (decrease) through transfers and other changes, intangible assets and goodwill [abstract]						
IFRS	8	Increase (decrease) through transfers, intangible assets and goodwill	X duration, debit	IAS 38.118 <sup>e</sup> Common practice				
IFRS	8	Increase (decrease) through other changes, intangible assets and goodwill	X duration, debit	IAS 38.118 <sup>e</sup> (viii)disclosure				
IFRS	8	Total increase (decrease) through transfers and other changes, intangible assets and goodwill	X duration, debit	IAS 38.118 <sup>e</sup> Common practice				
IFRS	7	Disposals and retirements, intangible assets and goodwill [abstract]						
IFRS	8	Disposals, intangible assets and goodwill	(X) duration, credit	IAS 38.118 <sup>e</sup> (ii)disclosure				
IFRS	8	Retirements, intangible assets and goodwill	(X) duration, credit	IAS 38.118 <sup>e</sup> Common practice				
IFRS	8	Total disposals and retirements, intangible assets and goodwill	(X) duration, credit	IAS 38.118 <sup>e</sup> Common practice				
IFRS	7	Decrease through classified as held for sale, intangible assets and goodwill	(X) duration, credit	IAS 38.118 <sup>e</sup> (ii)disclosure				
IFRS	7	Decrease through loss of control of subsidiary, intangible assets and goodwill	(X) duration, credit	IAS 38.118 <sup>e</sup> Common practice				
IFRS	7	Subsequent recognition of deferred tax assets, goodwill	(X) duration, credit	IFRS 3.867 <sup>d</sup> (iii)disclosure				
IFRS	7	Total increase (decrease) in intangible assets and goodwill	X duration, debit	IAS 38.118 <sup>e</sup> Common practice				
IFRS	6	Intangible assets and goodwill at end of period	X instant, debit	IAS 1.55 <sup>Common practice</sup>				
IFRS	2	Identification of unadjusted comparative information	text	Effective 2014-07-01 IAS 38.130 <sup>o</sup> disclosure, IFRS 11.C12B <sup>o</sup> disclosure, Effective 2014-07-01 IAS 16.80A <sup>o</sup> disclosure, IFRS 10.C6B <sup>o</sup> disclosure, IAS 27.18 <sup>o</sup> disclosure, IAS 16.80A <sup>o</sup> disclosure, IAS 38.130 <sup>o</sup> disclosure				
IFRS	2	Statement that unadjusted comparative information has been prepared on different basis	text	Effective 2014-07-01 IAS 16.80A <sup>o</sup> disclosure, IAS 27.18 <sup>o</sup> disclosure, IFRS 11.C12B <sup>o</sup> disclosure, IFRS 10.C6B <sup>o</sup> disclosure, Effective 2014-07-01 IAS 38.130 <sup>o</sup> disclosure, IAS 38.130 <sup>o</sup> disclosure, IAS 16.80A <sup>o</sup> disclosure				
IFRS	2	Explanation of basis of preparation of unadjusted comparative information	text	IAS 27.18 <sup>o</sup> disclosure, Effective 2014-07-01 IAS 16.80A <sup>o</sup> disclosure, Effective 2014-07-01 IAS 38.130 <sup>o</sup> disclosure, IFRS 11.C12B <sup>o</sup> disclosure, IFRS 10.C6B <sup>o</sup> disclosure, IAS 16.80A <sup>o</sup> disclosure, IAS 38.130 <sup>o</sup> disclosure				
		[24.180] Notes - Agriculture						
IFRS	1	Disclosure of biological assets, agriculture produce at point of harvest and government grants related to biological assets [text block]	text block	IAS 41 - Disclosure				
IFRS	2	Gains (losses) on initial recognition of biological assets and agricultural produce for current period	X duration, credit	IAS 41.40 <sup>o</sup> disclosure				
IFRS	2	Gains (losses) on change in fair value less costs to sell of biological assets for current period	X duration, credit	IAS 41.40 <sup>o</sup> disclosure				
IFRS	2	Disclosure of detailed information about biological assets [text block]	text block	IAS 41.43 <sup>sample</sup>				
IFRS	3	Disclosure of detailed information about biological assets [abstract]						
IFRS	4	Disclosure of detailed information about biological assets [table]	table	IAS 41.43 <sup>sample</sup>				
IFRS	5	Biological assets by type [axis]	axis	IAS 41.43 <sup>sample</sup>				
IFRS	6	Biological assets, type [member]	member [default]	IAS 41.43 <sup>sample</sup>				
IFRS	7	Consumable biological assets [member]	member	IAS 41.43 <sup>sample</sup>				
IFRS	7	Bearer biological assets [member]	member	IAS 41.43 <sup>sample</sup>				
IFRS	5	Biological assets by age [axis]	axis	IAS 41.43 <sup>sample</sup>				
IFRS	6	Biological assets, age [member]	member [default]	IAS 41.43 <sup>sample</sup>				
IFRS	7	Mature biological assets [member]	member	IAS 41.43 <sup>sample</sup>				
IFRS	7	Immature biological assets [member]	member	IAS 41.43 <sup>sample</sup>				
IFRS	4	Disclosure of detailed information about biological assets [line items]	line items	IAS 41.43 <sup>sample</sup>				
IFRS	5	Description of biological assets	text	IAS 41.41 <sup>o</sup> disclosure				
IFRS	5	Biological assets	X instant, debit	IAS 1.54 <sup>f</sup> disclosure, IAS 41.43 <sup>sample</sup> , IAS 41.50 <sup>o</sup> disclosure				
IFRS	5	Description of nature of activities of biological assets	text	IAS 41.46 <sup>o</sup> disclosure				
IFRS	2	Description of non-financial measures or estimates of physical quantities of biological assets and output of agricultural produce	text	IAS 41.46 <sup>o</sup> disclosure				
IFRS	2	Biological assets whose title is restricted	X instant, debit	IAS 41.49 <sup>o</sup> disclosure				
IFRS	2	Biological assets pledged as security for liabilities	X instant, debit	IAS 41.49 <sup>o</sup> disclosure				
IFRS	2	Commitments for development or acquisition of biological assets	X instant, credit	IAS 41.49 <sup>o</sup> disclosure				
IFRS	2	Description of financial risk management related to agricultural activity	text	IAS 41.49 <sup>o</sup> disclosure				
IFRS	2	Disclosure of reconciliation of changes in biological assets [text block]	text block	IAS 41.50 <sup>o</sup> disclosure				
IFRS	3	Disclosure of reconciliation of changes in biological assets [abstract]						
IFRS	4	Disclosure of reconciliation of changes in biological assets [table]	table	IAS 41.50 <sup>o</sup> disclosure				
IFRS	5	Measurement [axis]	axis	IFRS 13.93 <sup>o</sup> disclosure, IAS 41.50 <sup>o</sup> disclosure, IAS 40.32A <sup>o</sup> disclosure				
IFRS	6	Aggregated measurement [member]	member [default]	IAS 41.50 <sup>o</sup> disclosure, IFRS 13.93 <sup>o</sup> disclosure, IAS 40.32A <sup>o</sup> disclosure				
IFRS	7	At fair value [member]	member	IAS 41.50 <sup>o</sup> disclosure, IFRS 13.93 <sup>o</sup> disclosure, IAS 40.32A <sup>o</sup> disclosure				
IFRS	7	At cost [member]	member	IAS 40.32A <sup>o</sup> disclosure, IAS 41.55 <sup>o</sup> disclosure, IAS 41.50 <sup>o</sup> disclosure				
IFRS	5	Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	axis	IAS 38.118 <sup>c</sup> disclosure, IAS 17.32 <sup>o</sup> disclosure, IAS 40.76 <sup>o</sup> disclosure, IAS 41.54 <sup>f</sup> disclosure, IAS 16.73 <sup>d</sup> disclosure, Effective 2018-01-01 IFRS 7.35 <sup>h</sup> disclosure, IAS 38.118 <sup>e</sup> disclosure, IFRS 3.867 <sup>d</sup> disclosure, Expiry date 2018-01-01 IFRS 7.IG29 <sup>Common practice</sup> , IAS 40.79 <sup>c</sup> disclosure, IAS 41.50 <sup>g</sup> disclosure, IAS 16.73 <sup>e</sup> disclosure, IAS 40.79 <sup>d</sup> disclosure, Effective 2018-01-01 IFRS 7.35 <sup>h</sup> disclosure				
IFRS	6	Carrying amount [member]	member [default]	IAS 38.118 <sup>e</sup> disclosure, Expiry date 2018-01-01 IFRS 7.IG29 <sup>Common practice</sup> , IAS 17.32 <sup>o</sup> disclosure, IAS 40.79 <sup>c</sup> disclosure, Effective 2018-01-01 IFRS 7.35 <sup>h</sup> disclosure, IAS 16.73 <sup>d</sup> disclosure, IAS 40.76 <sup>o</sup> disclosure, IFRS 3.867 <sup>d</sup> disclosure, Effective 2018-01-01 IFRS 7.35 <sup>h</sup> disclosure, IAS 41.50 <sup>g</sup> disclosure				

IFRS /AU	Level	Label	Type	IFRS reference	AU additional reference	AU Reference	Not used in IFRS AU Taxonomy	Not used in entry point two
IFRS	7	Gross carrying amount [member]	member	Expiry date 2018-01-01 IFRS 7.IG29 <sup>Common practice</sup> Effective 2018-01-01 IFRS 7.35M <sup>Disclosure</sup> IAS 40.79 <sup>Disclosure</sup> IAS 38.118 <sup>Disclosure</sup> IAS 16.73 <sup>Disclosure</sup> Effective 2018-01-01 IFRS 7.35N <sup>Sample</sup> IAS 41.54 <sup>Disclosure</sup> IAS 17.32 <sup>Disclosure</sup> Effective 2018-01-01 IFRS 7.35L <sup>Disclosure</sup>				
IFRS	7	Accumulated depreciation, amortisation and impairment [member]	member	IFRS 3.867 <sup>Disclosure</sup> IAS 16.75 <sup>Disclosure</sup> IAS 16.73 <sup>Disclosure</sup> IAS 41.54 <sup>Disclosure</sup> IAS 38.118 <sup>Disclosure</sup> IAS 17.32 <sup>Disclosure</sup> IAS 40.79 <sup>Disclosure</sup>				
IFRS	8	Accumulated depreciation and amortisation [member]	member	IAS 41.54 <sup>Common practice</sup> IAS 38.118 <sup>Common practice</sup> IAS 16.75 <sup>Disclosure</sup> IAS 17.32 <sup>Common practice</sup> IAS 40.79 <sup>Common practice</sup> IAS 16.73 <sup>Common practice</sup> Effective 2018-01-01 IFRS 7.35H <sup>Disclosure</sup>				
IFRS	8	Accumulated impairment [member]	member	IFRS 3.867 <sup>Disclosure</sup> IAS 17.32 <sup>Common practice</sup> Expiry date 2018-01-01 IFRS 7.IG29 <sup>Common practice</sup> Effective 2018-01-01 IFRS 7.35N <sup>Sample</sup> IAS 40.79 <sup>Common practice</sup> IAS 41.54 <sup>Common practice</sup> IAS 38.118 <sup>Common practice</sup> IAS 16.73 <sup>Common practice</sup>				
IFRS	4	Disclosure of reconciliation of changes in biological assets [line items]	line items					
IFRS	5	Reconciliation of changes in biological assets [abstract]						
IFRS	6	Biological assets at beginning of period	X <sup>Instant, debit</sup>	IAS 1.54 <sup>Disclosure</sup> IAS 41.43 <sup>Sample</sup> IAS 41.50 <sup>Disclosure</sup>				
IFRS	7	Changes in biological assets [abstract]						
IFRS	7	Additions other than through business combinations, biological assets	X <sup>Duration, debit</sup>	IAS 41.50 <sup>Disclosure</sup>				
IFRS	7	Acquisitions through business combinations, biological assets	X <sup>Duration, debit</sup>	IAS 41.50 <sup>Disclosure</sup>				
IFRS	7	Increase (decrease) through net exchange differences, biological assets	X <sup>Duration, debit</sup>	IAS 41.50 <sup>Disclosure</sup>				
IFRS	7	Depreciation, biological assets	(X) <sup>Duration</sup>	IAS 41.55 <sup>Disclosure</sup>				
IFRS	7	Impairment loss recognised in profit or loss, biological assets	(X) <sup>Duration</sup>	IAS 41.55 <sup>Disclosure</sup>				
IFRS	7	Reversal of impairment loss recognised in profit or loss, biological assets	X <sup>Duration</sup>	IAS 41.55 <sup>Disclosure</sup>				
IFRS	7	Gains (losses) on fair value adjustment, biological assets [abstract]						
IFRS	8	Gains (losses) on fair value adjustment attributable to physical changes, biological assets	X <sup>Duration</sup>	IAS 41.51 <sup>Sample</sup> IAS 41 - Example 1 XYZ Dairy Ltd. <sup>Sample</sup>				
IFRS	8	Gains (losses) on fair value adjustment attributable to price changes, biological assets	X <sup>Duration</sup>	IAS 41.51 <sup>Sample</sup> IAS 41 - Example 1 XYZ Dairy Ltd. <sup>Sample</sup>				
IFRS	8	Total gains (losses) on fair value adjustment, biological assets	X <sup>Duration</sup>	IAS 41.50 <sup>Disclosure</sup>				
IFRS	7	Increase (decrease) through other changes, biological assets	X <sup>Duration, debit</sup>	IAS 41.50 <sup>Disclosure</sup>				
IFRS	7	Disposals, biological assets	(X) <sup>Duration, credit</sup>	IAS 41.50 <sup>Disclosure</sup>				
IFRS	7	Decrease due to harvest, biological assets	(X) <sup>Duration, credit</sup>	IAS 41.50 <sup>Disclosure</sup>				
IFRS	7	Decrease through classified as held for sale, biological assets	(X) <sup>Duration, credit</sup>	IAS 41.50 <sup>Disclosure</sup>				
IFRS	7	Total increase (decrease) in biological assets	X <sup>Duration, debit</sup>	IAS 41.50 <sup>Disclosure</sup>				
IFRS	6	Biological assets at end of period	X <sup>Instant, debit</sup>	IAS 1.54 <sup>Disclosure</sup> IAS 41.43 <sup>Sample</sup> IAS 41.50 <sup>Disclosure</sup>				
IFRS	2	Description of biological assets where fair value information is unreliable	text	IAS 41.54 <sup>Disclosure</sup>				
IFRS	2	Explanation of why fair value cannot be reliably measured for biological assets, at cost	text	IAS 41.54 <sup>Disclosure</sup>				
IFRS	2	Range of estimates within which fair value is likely to lie for biological assets, at cost	text	IAS 41.54 <sup>Disclosure</sup>				
IFRS	2	Depreciation method, biological assets, at cost	text	IAS 41.54 <sup>Disclosure</sup>				
IFRS	2	Useful lives or depreciation rates, biological assets, at cost	text	IAS 41.54 <sup>Disclosure</sup>				
IFRS	2	Description of biological assets previously measured at cost	text	IAS 41.56 <sup>Disclosure</sup>				
IFRS	2	Explanation of why fair value becomes reliable for biological assets previously measured at cost	text	IAS 41.56 <sup>Disclosure</sup>				
IFRS	2	Explanation of effect of change for biological asset for which fair value becomes reliably measurable	text	IAS 41.56 <sup>Disclosure</sup>				
IFRS	2	Description of nature and extent of government grants for agricultural activity recognised in financial statements	text	IAS 41.57 <sup>Disclosure</sup>				
IFRS	2	Description of unfulfilled conditions and other contingencies attached to government grant for agricultural activity	text	IAS 41.57 <sup>Disclosure</sup>				
IFRS	2	Explanation of significant decrease in level of government grants for agricultural activity	text	IAS 41.57 <sup>Disclosure</sup>				
		<b>824500 Regulatory deferral accounts</b>						
IFRS	1	Disclosure of regulatory deferral accounts [text block]	text block	Effective 2016-01-01 IFRS 14 - Disclosure <sup>Disclosure</sup> Effective 2016-01-01 IFRS 14 - Presentation <sup>Disclosure</sup>				
IFRS	2	Items for presentation of regulatory deferral accounts [abstract]						
IFRS	3	Statement of financial position [abstract]						
IFRS	4	Regulatory deferral account debit balances and related deferred tax asset [abstract]						
IFRS	5	Regulatory deferral account debit balances [abstract]						
IFRS	6	Regulatory deferral account debit balances directly related to disposal group	X <sup>Instant, debit</sup>	Effective 2016-01-01 IFRS 14.25 <sup>Disclosure</sup>				
IFRS	6	Other regulatory deferral account debit balances	X <sup>Instant, debit</sup>	Effective 2016-01-01 IFRS 14.1E5 <sup>Sample</sup>				
IFRS	6	Total regulatory deferral account debit balances	X <sup>Instant, debit</sup>	Effective 2016-01-01 IFRS 14.20 <sup>Disclosure</sup> Effective 2016-01-01 IFRS 14.33 <sup>Disclosure</sup> Effective 2016-01-01 IFRS 14.35 <sup>Disclosure</sup>				
IFRS	5	Deferred tax asset associated with regulatory deferral account balances	X <sup>Instant, debit</sup>	Effective 2016-01-01 IFRS 14.24 <sup>Disclosure</sup> Effective 2016-01-01 IFRS 14.811 <sup>Disclosure</sup>				
IFRS	5	Total regulatory deferral account debit balances and related deferred tax asset	X <sup>Instant, debit</sup>	Effective 2016-01-01 IFRS 14.24 <sup>Disclosure</sup> Effective 2016-01-01 IFRS 14.811 <sup>Disclosure</sup>				
IFRS	4	Assets and regulatory deferral account debit balances	X <sup>Instant, debit</sup>	Effective 2016-01-01 IFRS 14.21 <sup>Disclosure</sup>				
IFRS	4	Regulatory deferral account credit balances and related deferred tax liability [abstract]						
IFRS	5	Regulatory deferral account credit balances [abstract]						
IFRS	6	Regulatory deferral account credit balances directly related to disposal group	X <sup>Instant, credit</sup>	Effective 2016-01-01 IFRS 14.25 <sup>Disclosure</sup>				
IFRS	6	Other regulatory deferral account credit balances	X <sup>Instant, credit</sup>	Effective 2016-01-01 IFRS 14.1E5 <sup>Sample</sup>				
IFRS	6	Total regulatory deferral account credit balances	X <sup>Instant, credit</sup>	Effective 2016-01-01 IFRS 14.33 <sup>Disclosure</sup> Effective 2016-01-01 IFRS 14.20 <sup>Disclosure</sup> Effective 2016-01-01 IFRS 14.35 <sup>Disclosure</sup>				
IFRS	5	Deferred tax liability associated with regulatory deferral account balances	X <sup>Instant, credit</sup>	Effective 2016-01-01 IFRS 14.24 <sup>Disclosure</sup> Effective 2016-01-01 IFRS 14.811 <sup>Disclosure</sup>				
IFRS	5	Total regulatory deferral account credit balances and related deferred tax liability	X <sup>Instant, credit</sup>	Effective 2016-01-01 IFRS 14.811 <sup>Disclosure</sup> Effective 2016-01-01 IFRS 14.24 <sup>Disclosure</sup>				
IFRS	4	Equity, liabilities and regulatory deferral account credit balances	X <sup>Instant, credit</sup>	Effective 2016-01-01 IFRS 14.24 <sup>Disclosure</sup>				
IFRS	3	Statement of profit or loss and other comprehensive income [abstract]						
IFRS	4	Profit (loss), including net movement in regulatory deferral account balances related to profit or loss and net movement in related deferred tax	X <sup>Duration, credit</sup>	Effective 2016-01-01 IFRS 14.23 <sup>Disclosure</sup>				
IFRS	4	Profit (loss), including net movement in regulatory deferral account balances related to profit or loss and net movement in related deferred tax, attributable to owners of parent	X <sup>Duration, credit</sup>	Effective 2016-01-01 IFRS 14.1E1 <sup>Sample</sup>				
IFRS	4	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 interest	X <sup>Duration, credit</sup>	Effective 2016-01-01 IFRS 14.1E1 <sup>Sample</sup>				
IFRS	4	Net movement in regulatory deferral account balances related to profit or loss and net movement in related deferred tax [abstract]						
IFRS	5	Net movement in regulatory deferral account balances related to profit or loss [abstract]						
IFRS	6	Net movement in regulatory deferral account balances related to profit or loss directly associated with discontinued operation	X <sup>Duration, credit</sup>	Effective 2016-01-01 IFRS 14.25 <sup>Disclosure</sup>				
IFRS	6	Net movement in other regulatory deferral account balances related to profit or loss	X <sup>Duration, credit</sup>	Effective 2016-01-01 IFRS 14.1E5 <sup>Common practice</sup>				
IFRS	6	Total net movement in regulatory deferral account balances related to profit or loss	X <sup>Duration, credit</sup>	Effective 2016-01-01 IFRS 14.35 <sup>Disclosure</sup> Effective 2016-01-01 IFRS 14.23 <sup>Disclosure</sup>				
IFRS	5	Net movement in deferred tax arising from regulatory deferral account balances related to profit or loss	X <sup>Duration, credit</sup>	Effective 2016-01-01 IFRS 14.24 <sup>Disclosure</sup> Effective 2016-01-01 IFRS 14.812 <sup>Disclosure</sup>				
IFRS	5	Total net movement in regulatory deferral account balances related to profit or loss and net movement in related deferred tax	X <sup>Duration, credit</sup>	Effective 2016-01-01 IFRS 14.812 <sup>Disclosure</sup> Effective 2016-01-01 IFRS 14.24 <sup>Disclosure</sup>				
IFRS	4	Net movement in regulatory deferral account balances related to other comprehensive income [abstract]						
IFRS	5	Other comprehensive income, net of tax, net movement in regulatory deferral account balances related to items that will not be reclassified to profit or loss	X <sup>Duration, credit</sup>	Effective 2016-01-01 IFRS 14.22 <sup>Disclosure</sup> Effective 2016-01-01 IFRS 14.35 <sup>Disclosure</sup>				
IFRS	5	Other comprehensive income, before tax, net movement in regulatory deferral account balances related to items that will not be reclassified to profit or loss	X <sup>Duration, credit</sup>	Effective 2016-01-01 IFRS 14.22 <sup>Disclosure</sup>				
IFRS	5	Income tax relating to net movement in regulatory deferral account balances related to items that will not be reclassified to profit or loss	X <sup>Duration, debit</sup>	Effective 2016-01-01 IFRS 14.22 <sup>Disclosure</sup>				
IFRS	5	Other comprehensive income, net of tax, net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss [abstract]						
IFRS	6	Gains (losses) on net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss, net of tax	X <sup>Duration, credit</sup>	Effective 2016-01-01 IFRS 14.22 <sup>Disclosure</sup>				
IFRS	6	Reclassification adjustments on net movement in regulatory deferral account balances, net of tax	(X) <sup>Duration, debit</sup>	Effective 2016-01-01 IFRS 14.22 <sup>Disclosure</sup>				
IFRS	6	Other comprehensive income, net of tax, net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss	X <sup>Duration, debit</sup>	Effective 2016-01-01 IFRS 14.35 <sup>Disclosure</sup> Effective 2016-01-01 IFRS 14.22 <sup>Disclosure</sup>				
IFRS	5	Other comprehensive income, before tax, net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss [abstract]						
IFRS	6	Gains (losses) on net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss, before tax	X <sup>Duration, credit</sup>	Effective 2016-01-01 IFRS 14.22 <sup>Disclosure</sup>				
IFRS	6	Reclassification adjustments on net movement in regulatory deferral account balances, before tax	(X) <sup>Duration, debit</sup>	Effective 2016-01-01 IFRS 14.22 <sup>Disclosure</sup>				
IFRS	6	Other comprehensive income, before tax, net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss	X <sup>Duration, credit</sup>	Effective 2016-01-01 IFRS 14.22 <sup>Disclosure</sup>				
IFRS	5	Income tax relating to net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss	X <sup>Duration, debit</sup>	Effective 2016-01-01 IFRS 14.22 <sup>Disclosure</sup>				
IFRS	3	Earnings per share [abstract]						
IFRS	4	Basic earnings (loss) per share, including net movement in regulatory deferral account balances and net movement in related deferred tax	X,XX	Effective 2016-01-01 IFRS 14.26 <sup>Disclosure</sup>				
IFRS	4	Diluted earnings (loss) per share, including net movement in regulatory deferral account balances and net movement in related deferred tax	X,XX	Effective 2016-01-01 IFRS 14.26 <sup>Disclosure</sup>				
IFRS	4	Basic and diluted earnings (loss) per share, including net movement in regulatory deferral account balances and net movement in related deferred tax	X,XX	Effective 2016-01-01 IFRS 14.26 <sup>Disclosure</sup>				
IFRS	4	Basic earnings (loss) per share from continuing operations, including net movement in regulatory deferral account balances and net movement in related deferred tax	X,XX	Effective 2016-01-01 IFRS 14.26 <sup>Disclosure</sup>				
IFRS	4	Diluted earnings (loss) per share from continuing operations, including net movement in regulatory deferral account balances and net movement in related deferred tax	X,XX	Effective 2016-01-01 IFRS 14.26 <sup>Disclosure</sup>				
IFRS	4	Basic and diluted earnings (loss) per share from continuing operations, including net movement in regulatory deferral account balances and net movement in related deferred tax	X,XX	Effective 2016-01-01 IFRS 14.26 <sup>Disclosure</sup>				

IFRS / AU	Level	Label	Type	IFRS reference	AU additional reference	AU Reference	Not used in IFRS AU Taxonomy	Not used in entry point two
IFRS	4	Basic earnings (loss) per share from discontinued operations, including net movement in regulatory deferral account balances and net movement in related deferred tax	X,XX	Effective 2016-01-01 IFRS 14.26 <sup>disclosure</sup>				
IFRS	4	Diluted earnings (loss) per share from discontinued operations, including net movement in regulatory deferral account balances and net movement in related deferred tax	X,XX	Effective 2016-01-01 IFRS 14.26 <sup>disclosure</sup>				
IFRS	4	Basic and diluted earnings (loss) per share from discontinued operations, including net movement in regulatory deferral account balances and net movement in related deferred tax	X,XX	Effective 2016-01-01 IFRS 14.26 <sup>disclosure</sup>				
IFRS	2	Description of basis on which regulatory deferral account balances are recognised and derecognised, and how they are measured initially and subsequently	text	Effective 2016-01-01 IFRS 14.32 <sup>disclosure</sup>				
IFRS	2	Disclosure of information about activities subject to rate regulation [text block]	text block	Effective 2016-01-01 IFRS 14 - Explanation of activities subject to rate regulation <sup>disclosure</sup>				
IFRS	3	Disclosure of information about activities subject to rate regulation [abstract]						
IFRS	4	Disclosure of information about activities subject to rate regulation [table]	table	Effective 2016-01-01 IFRS 14 - Explanation of activities subject to rate regulation <sup>disclosure</sup>				
IFRS	5	Types of rate-regulated activities [axis]	axis	Effective 2016-01-01 IFRS 14.30 <sup>disclosure</sup> Effective 2016-01-01 IFRS 14.33 <sup>disclosure</sup>				
IFRS	6	Rate-regulated activities [member]	member [default]	Effective 2016-01-01 IFRS 14.30 <sup>disclosure</sup> Effective 2016-01-01 IFRS 14.33 <sup>disclosure</sup>				
IFRS	7	Electricity distribution [member]	member	Effective 2016-01-01 IFRS 14.IE2 <sup>example</sup>				
IFRS	7	Gas distribution [member]	member	Effective 2016-01-01 IFRS 14.IE2 <sup>example</sup>				
IFRS	5	Classes of regulatory deferral account balances [axis]	axis	Effective 2016-01-01 IFRS 14.30 <sup>disclosure</sup> Effective 2016-01-01 IFRS 14.33 <sup>disclosure</sup>				
IFRS	6	Classes of regulatory deferral account balances [member]	member [default]	Effective 2016-01-01 IFRS 14.33 <sup>disclosure</sup> Effective 2016-01-01 IFRS 14.30 <sup>disclosure</sup>				
IFRS	7	Taxation-related regulatory deferral account balances [member]	member	Effective 2016-01-01 IFRS 14.34 <sup>disclosure</sup>				
IFRS	4	Disclosure of information about amounts recognised in relation to regulatory deferral account balances [line items]	line items					
IFRS	5	Description of nature and extent of rate-regulated activity	text	Effective 2016-01-01 IFRS 14.30 <sup>disclosure</sup>				
IFRS	5	Description of nature of regulatory rate-setting process	text	Effective 2016-01-01 IFRS 14.30 <sup>disclosure</sup>				
IFRS	5	Description of identity of rate regulator(s)	text	Effective 2016-01-01 IFRS 14.30 <sup>disclosure</sup>				
IFRS	5	Statement that rate regulator is related party	text	Effective 2016-01-01 IFRS 14.30 <sup>disclosure</sup>				
IFRS	5	Explanation of how rate regulator is related	text	Effective 2016-01-01 IFRS 14.30 <sup>disclosure</sup>				
IFRS	5	Description of how future recovery or reversal of regulatory deferral account balances is affected by risks and uncertainty	text	Effective 2016-01-01 IFRS 14.30 <sup>disclosure</sup>				
IFRS	5	Description of cross-reference to disclosures about activities subject to rate regulation	text	Effective 2016-01-01 IFRS 14.31 <sup>disclosure</sup>				
IFRS	2	Disclosure of information about amounts recognised in relation to regulatory deferral account balances [text block]	text block	Effective 2016-01-01 IFRS 14 - Explanation of recognised amounts <sup>disclosure</sup>				
IFRS	3	Disclosure of information about amounts recognised in relation to regulatory deferral account balances [abstract]						
IFRS	4	Disclosure of information about amounts recognised in relation to regulatory deferral account balances [table]	table	Effective 2016-01-01 IFRS 14 - Explanation of recognised amounts <sup>disclosure</sup>				
IFRS	5	Types of rate-regulated activities [axis]	axis	Effective 2016-01-01 IFRS 14.30 <sup>disclosure</sup> Effective 2016-01-01 IFRS 14.33 <sup>disclosure</sup>				
IFRS	6	Rate-regulated activities [member]	member [default]	Effective 2016-01-01 IFRS 14.30 <sup>disclosure</sup> Effective 2016-01-01 IFRS 14.33 <sup>disclosure</sup>				
IFRS	7	Electricity distribution [member]	member	Effective 2016-01-01 IFRS 14.IE2 <sup>example</sup>				
IFRS	7	Gas distribution [member]	member	Effective 2016-01-01 IFRS 14.IE2 <sup>example</sup>				
IFRS	5	Regulatory deferral account balances [axis]	axis	Effective 2016-01-01 IFRS 14.82 <sup>disclosure</sup>				
IFRS	6	Regulatory deferral account balances [member]	member [default]	Effective 2016-01-01 IFRS 14.82 <sup>disclosure</sup>				
IFRS	7	Regulatory deferral account balances not classified as disposal groups [member]	member	Effective 2016-01-01 IFRS 14.82 <sup>disclosure</sup>				
IFRS	7	Regulatory deferral account balances classified as disposal groups [member]	member	Effective 2016-01-01 IFRS 14.82 <sup>disclosure</sup>				
IFRS	5	Classes of regulatory deferral account balances [axis]	axis	Effective 2016-01-01 IFRS 14.30 <sup>disclosure</sup> Effective 2016-01-01 IFRS 14.33 <sup>disclosure</sup>				
IFRS	6	Classes of regulatory deferral account balances [member]	member [default]	Effective 2016-01-01 IFRS 14.33 <sup>disclosure</sup> Effective 2016-01-01 IFRS 14.30 <sup>disclosure</sup>				
IFRS	7	Taxation-related regulatory deferral account balances [member]	member	Effective 2016-01-01 IFRS 14.34 <sup>disclosure</sup>				
IFRS	5	Range [axis]	axis	Effective 2016-01-01 IFRS 14.33 <sup>disclosure</sup> IFRS 7.7 <sup>Common practice</sup> , IFRS 2.45 <sup>disclosure</sup> , IFRS 13.IE63 <sup>example</sup>				
IFRS	6	Ranges [member]	member [default]	Effective 2016-01-01 IFRS 14.33 <sup>disclosure</sup> IFRS 13.IE63 <sup>example</sup> , IFRS 7.7 <sup>Common practice</sup> , IFRS 2.45 <sup>disclosure</sup>				
IFRS	7	Bottom of range [member]	member	IFRS 13.IE63 <sup>example</sup> , IFRS 7.7 <sup>Common practice</sup> Effective 2016-01-01 IFRS 14.33 <sup>disclosure</sup> IFRS 2.45 <sup>disclosure</sup>				
IFRS	7	Weighted average [member]	member	IFRS 7.7 <sup>Common practice</sup> Effective 2016-01-01 IFRS 14.33 <sup>disclosure</sup> , IFRS 13.IE63 <sup>example</sup>				
IFRS	7	Top of range [member]	member	IFRS 7.7 <sup>Common practice</sup> , IFRS 13.IE63 <sup>example</sup> Effective 2016-01-01 IFRS 14.33 <sup>disclosure</sup> IFRS 2.45 <sup>disclosure</sup>				
IFRS	4	Disclosure of information about amounts recognised in relation to regulatory deferral account balances [line items]	line items					
IFRS	5	Reconciliation of regulatory deferral account debit balances [abstract]						
IFRS	6	Regulatory deferral account debit balances at beginning of period	X <sub>instant, debit</sub>	Effective 2016-01-01 IFRS 14.20 <sup>disclosure</sup> Effective 2016-01-01 IFRS 14.33 <sup>disclosure</sup> Effective 2016-01-01 IFRS 14.35 <sup>disclosure</sup>				
IFRS	6	Changes in regulatory deferral account debit balances [abstract]						
IFRS	7	Increase (decrease) through balances recognised in current period in statement of financial position, regulatory deferral account debit balances	X <sub>duration, debit</sub>	Effective 2016-01-01 IFRS 14.33 a (i) <sup>example</sup>				
IFRS	7	Decrease through balances recovered in current period, regulatory deferral account debit balances	(X) <sub>duration, credit</sub>	Effective 2016-01-01 IFRS 14.33 a (ii) <sup>example</sup>				
IFRS	7	Increase (decrease) through other changes, regulatory deferral account debit balances [abstract]						
IFRS	8	Decrease through impairments, regulatory deferral account debit balances	(X) <sub>duration, credit</sub>	Effective 2016-01-01 IFRS 14.33 a (iii) <sup>example</sup>				
IFRS	8	Increase through items acquired in business combination, regulatory deferral account debit balances	X <sub>duration, debit</sub>	Effective 2016-01-01 IFRS 14.33 a (iii) <sup>example</sup>				
IFRS	8	Decrease through disposals, regulatory deferral account debit balances	(X) <sub>duration, credit</sub>	Effective 2016-01-01 IFRS 14.33 a (iii) <sup>example</sup>				
IFRS	8	Increase (decrease) through changes in foreign exchange rates, regulatory deferral account debit balances	X <sub>duration, debit</sub>	Effective 2016-01-01 IFRS 14.33 a (iii) <sup>example</sup>				
IFRS	8	Increase (decrease) through changes in discount rates, regulatory deferral account debit balances	X <sub>duration, debit</sub>	Effective 2016-01-01 IFRS 14.33 a (iii) <sup>example</sup>				
IFRS	8	Increase (decrease) through transfers to disposal groups, regulatory deferral account debit balances	X <sub>duration, debit</sub>	Effective 2016-01-01 IFRS 14.IE5 <sup>example</sup>				
IFRS	8	Total increase (decrease) through other changes, regulatory deferral account debit balances	X <sub>duration, debit</sub>	Effective 2016-01-01 IFRS 14.33 a (iii) <sup>example</sup>				
IFRS	7	Total increase (decrease) in regulatory deferral account debit balances	X <sub>duration, debit</sub>	Effective 2016-01-01 IFRS 14.33 <sup>disclosure</sup>				
IFRS	6	Regulatory deferral account debit balances at end of period	X <sub>instant, debit</sub>	Effective 2016-01-01 IFRS 14.20 <sup>disclosure</sup> Effective 2016-01-01 IFRS 14.33 <sup>disclosure</sup> Effective 2016-01-01 IFRS 14.35 <sup>disclosure</sup>				
IFRS	5	Reconciliation of regulatory deferral account credit balances [abstract]						
IFRS	6	Regulatory deferral account credit balances at beginning of period	X <sub>instant, credit</sub>	Effective 2016-01-01 IFRS 14.33 <sup>disclosure</sup> Effective 2016-01-01 IFRS 14.20 <sup>disclosure</sup> Effective 2016-01-01 IFRS 14.35 <sup>disclosure</sup>				
IFRS	6	Changes in regulatory deferral account credit balances [abstract]						
IFRS	7	Increase (decrease) through balances recognised in current period in statement of financial position, regulatory deferral account credit balances	X <sub>duration, credit</sub>	Effective 2016-01-01 IFRS 14.33 a (i) <sup>example</sup>				
IFRS	7	Decrease through balances reversed in current period, regulatory deferral account credit balances	(X) <sub>duration, debit</sub>	Effective 2016-01-01 IFRS 14.33 a (ii) <sup>example</sup>				
IFRS	7	Increase (decrease) through other changes, regulatory deferral account credit balances [abstract]						
IFRS	8	Increase through items assumed in business combination, regulatory deferral account credit balances	X <sub>duration, credit</sub>	Effective 2016-01-01 IFRS 14.33 a (iii) <sup>example</sup>				
IFRS	8	Decrease through disposals, regulatory deferral account credit balances	(X) <sub>duration, debit</sub>	Effective 2016-01-01 IFRS 14.33 a (iii) <sup>example</sup>				
IFRS	8	Increase (decrease) through changes in foreign exchange rates, regulatory deferral account credit balances	X <sub>duration, credit</sub>	Effective 2016-01-01 IFRS 14.33 a (iii) <sup>example</sup>				
IFRS	8	Increase (decrease) through changes in discount rates, regulatory deferral account credit balances	X <sub>duration, credit</sub>	Effective 2016-01-01 IFRS 14.33 a (iii) <sup>example</sup>				
IFRS	8	Increase (decrease) through transfers to disposal groups, regulatory deferral account credit balances	X <sub>duration, credit</sub>	Effective 2016-01-01 IFRS 14.IE5 <sup>example</sup>				
IFRS	8	Total increase (decrease) through other changes, regulatory deferral account credit balances	X <sub>duration, credit</sub>	Effective 2016-01-01 IFRS 14.33 a (iii) <sup>example</sup>				
IFRS	7	Total increase (decrease) in regulatory deferral account credit balances	X <sub>duration, credit</sub>	Effective 2016-01-01 IFRS 14.33 <sup>disclosure</sup>				
IFRS	6	Regulatory deferral account credit balances at end of period	X <sub>instant, credit</sub>	Effective 2016-01-01 IFRS 14.20 <sup>disclosure</sup> Effective 2016-01-01 IFRS 14.33 <sup>disclosure</sup> Effective 2016-01-01 IFRS 14.35 <sup>disclosure</sup>				
IFRS	5	Rate of return used to reflect time value of money, regulatory deferral account balances	X,XX	Effective 2016-01-01 IFRS 14.33 <sup>disclosure</sup>				
IFRS	5	Discount rate used to reflect time value of money, regulatory deferral account balances	X,XX	Effective 2016-01-01 IFRS 14.33 <sup>disclosure</sup>				
IFRS	5	Remaining recovery period of regulatory deferral account debit balances	X,XX	Effective 2016-01-01 IFRS 14.33 <sup>disclosure</sup>				
IFRS	5	Remaining reversal period of regulatory deferral account credit balances	X,XX	Effective 2016-01-01 IFRS 14.33 <sup>disclosure</sup>				
IFRS	5	Statement that regulatory deferral account balance is no longer fully recoverable or reversible	text	Effective 2016-01-01 IFRS 14.36 <sup>disclosure</sup>				
IFRS	5	Description of reason why regulatory deferral account balance is no longer fully recoverable or reversible	text	Effective 2016-01-01 IFRS 14.36 <sup>disclosure</sup>				
IFRS	5	Amount by which regulatory deferral account debit balance has been reduced because it is no longer fully recoverable	X <sub>instant, credit</sub>	Effective 2016-01-01 IFRS 14.36 <sup>disclosure</sup>				
IFRS	5	Amount by which regulatory deferral account credit balance has been reduced because it is no longer fully reversible	X <sub>instant, debit</sub>	Effective 2016-01-01 IFRS 14.36 <sup>disclosure</sup>				
IFRS	2	Description of impact of rate regulation on current and deferred tax	text	Effective 2016-01-01 IFRS 14.34 <sup>disclosure</sup>				
IFRS	3	Increase (decrease) in current tax expense (income) due to rate regulation	X <sub>duration, debit</sub>	Effective 2016-01-01 IFRS 14.34 <sup>disclosure</sup>				
IFRS	3	Increase (decrease) in deferred tax expense (income) due to rate regulation	X <sub>duration, debit</sub>	Effective 2016-01-01 IFRS 14.34 <sup>disclosure</sup>				
IFRS	2	Additional disclosures related to regulatory deferral accounts [abstract]						
IFRS	3	Net movement in regulatory deferral account balances related to profit or loss, attributable to non-controlling interests	X <sub>duration, credit</sub>	Effective 2016-01-01 IFRS 14.825 <sup>disclosure</sup>				
IFRS	3	Portion of gains (losses) recognised when control of subsidiary is lost, attributable to derecognising regulatory deferral account balances in former subsidiary	X <sub>duration, credit</sub>	Effective 2016-01-01 IFRS 14.828 <sup>disclosure</sup>				
IFRS	1	Disclosure of investment property [text block]	text block	IAS 40 - Disclosure <sup>disclosure</sup>				

IFRS /AU	Level	Label	Type	IFRS reference	AU additional reference	AU Reference	Not used in IFRS AU Taxonomy	Not used in entry point two
IFRS	2	Disclosure of detailed information about investment property [text block]	text block	IAS 40.32A <sup>Disclosure</sup>				
IFRS	3	Disclosure of detailed information about investment property [abstract]						
IFRS	4	Disclosure of detailed information about investment property [table]	table	IAS 40.32A <sup>Disclosure</sup>				
IFRS	5	Measurement [axis]	axis	IFRS 13.93 <sup>Disclosure</sup> , IAS 41.50 <sup>Disclosure</sup> , IAS 40.32A <sup>Disclosure</sup>				
IFRS	6	Aggregated measurement [member]	member [default]	IAS 41.50 <sup>Disclosure</sup> , IFRS 13.93 <sup>Disclosure</sup> , IAS 40.32A <sup>Disclosure</sup>				
IFRS	7	At cost [member]	member	IAS 40.32A <sup>Disclosure</sup> , IAS 41.55 <sup>Disclosure</sup> , IAS 41.50 <sup>Disclosure</sup>				
IFRS	7	Fair value model [member]	member	IAS 40.32A <sup>Disclosure</sup>				
IFRS	8	At fair value [member]	member	IAS 41.50 <sup>Disclosure</sup> , IFRS 13.93 <sup>Disclosure</sup> , IAS 40.32A <sup>Disclosure</sup>				
IFRS	8	At cost within fair value model [member]	member	IAS 40.78 <sup>Disclosure</sup>				
		Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	axis	IAS 38.118 <sup>Disclosure</sup> , IAS 17.32 <sup>Disclosure</sup> , IAS 40.76 <sup>Disclosure</sup> , IAS 41.54 <sup>Disclosure</sup> , IAS 16.73 <sup>Disclosure</sup> , Effective 2018-01-01 IFRS 7.35 <sup>Disclosure</sup> , IAS 38.118 <sup>Disclosure</sup> , IFRS 3.867 <sup>Disclosure</sup> , Expiry date 2018-01-01 IFRS 7.IG29 <sup>Common practice</sup> , IAS 40.79 <sup>Disclosure</sup> , IAS 41.50 <sup>Disclosure</sup> , IAS 16.73 <sup>Disclosure</sup> , IAS 40.79 <sup>Disclosure</sup> , Effective 2018-01-01 IFRS 7.35H <sup>Disclosure</sup>				
IFRS	5							
		Carrying amount [member]	member [default]	IAS 38.118 <sup>Disclosure</sup> , Expiry date 2018-01-01 IFRS 7.IG29 <sup>Common practice</sup> , IAS 17.32 <sup>Disclosure</sup> , IAS 40.79 <sup>Disclosure</sup> , Effective 2018-01-01 IFRS 7.35H <sup>Disclosure</sup> , IAS 16.73 <sup>Disclosure</sup> , IAS 40.76 <sup>Disclosure</sup> , IFRS 3.867 <sup>Disclosure</sup> , Effective 2018-01-01 IFRS 7.35 <sup>Disclosure</sup> , IAS 41.50 <sup>Disclosure</sup> , Expiry date 2018-01-01 IFRS 7.IG29 <sup>Common practice</sup> , Effective 2018-01-01 IFRS 7.35M <sup>Disclosure</sup> , IAS 40.79 <sup>Disclosure</sup> , IAS 38.118 <sup>Disclosure</sup> , IAS 16.73 <sup>Disclosure</sup> , Effective 2018-01-01 IFRS 7.35N <sup>Disclosure</sup> , IAS 41.54 <sup>Disclosure</sup> , IAS 17.32 <sup>Disclosure</sup> , Effective 2018-01-01 IFRS 7.35 <sup>Disclosure</sup> , IFRS 3.867 <sup>Disclosure</sup>				
IFRS	6							
		Gross carrying amount [member]	member	IAS 40.79 <sup>Disclosure</sup> , IAS 38.118 <sup>Disclosure</sup> , IAS 16.73 <sup>Disclosure</sup> , Effective 2018-01-01 IFRS 7.35N <sup>Disclosure</sup> , IAS 41.54 <sup>Disclosure</sup> , IAS 17.32 <sup>Disclosure</sup> , Effective 2018-01-01 IFRS 7.35 <sup>Disclosure</sup> , IFRS 3.867 <sup>Disclosure</sup>				
IFRS	7							
		Accumulated depreciation, amortisation and impairment [member]	member	IAS 16.73 <sup>Disclosure</sup> , IAS 16.75 <sup>Disclosure</sup> , IAS 41.54 <sup>Disclosure</sup> , IAS 38.118 <sup>Disclosure</sup> , IAS 17.32 <sup>Disclosure</sup> , IAS 40.79 <sup>Disclosure</sup>				
IFRS	7							
		Accumulated depreciation and amortisation [member]	member	IAS 41.54 <sup>Disclosure</sup> , IAS 38.118 <sup>Disclosure</sup> , IAS 16.75 <sup>Disclosure</sup> , IAS 17.32 <sup>Disclosure</sup> , IAS 40.79 <sup>Disclosure</sup> , IAS 38.118 <sup>Disclosure</sup> , IAS 16.73 <sup>Disclosure</sup> , Effective 2018-01-01 IFRS 7.35H <sup>Disclosure</sup> , IFRS 3.867 <sup>Disclosure</sup> , IAS 17.32 <sup>Disclosure</sup> , Effective 2018-01-01 IFRS 7.35 <sup>Disclosure</sup>				
IFRS	8							
		Accumulated impairment [member]	member	IFRS 3.867 <sup>Disclosure</sup> , IAS 17.32 <sup>Disclosure</sup> , Effective 2018-01-01 IFRS 7.IG29 <sup>Common practice</sup> , IAS 40.79 <sup>Disclosure</sup> , IAS 41.54 <sup>Disclosure</sup> , IAS 38.118 <sup>Disclosure</sup> , IAS 16.73 <sup>Disclosure</sup> , IAS 40.79 <sup>Disclosure</sup> , IAS 41.54 <sup>Disclosure</sup> , IAS 38.118 <sup>Disclosure</sup> , IAS 16.73 <sup>Disclosure</sup> , IAS 40.79 <sup>Disclosure</sup> , IAS 41.54 <sup>Disclosure</sup> , IAS 38.118 <sup>Disclosure</sup> , IAS 16.73 <sup>Disclosure</sup> , IAS 40.79 <sup>Disclosure</sup>				
IFRS	8							
IFRS	5	Types of investment property [axis]	axis	IAS 1.112 <sup>Common practice</sup>				
		Investment property [member]	member [default]	IFRS 13.IE60 <sup>Sample</sup> , IAS 17.31 <sup>Disclosure</sup> , IAS 1.112 <sup>Common practice</sup>				
IFRS	6	Investment property completed [member]	member	IAS 1.112 <sup>Common practice</sup>				
IFRS	7	Investment property under construction or development [member]	member	IAS 1.112 <sup>Common practice</sup>				
IFRS	4	Disclosure of detailed information about investment property [line items]	line items					
IFRS	5	Reconciliation of changes in investment property [abstract]						
		Investment property at beginning of period	X <sup>Instant, debit</sup>	IAS 40.79 <sup>Disclosure</sup> , IAS 40.76 <sup>Disclosure</sup> , IAS 1.54 <sup>Disclosure</sup>				
IFRS	6	Changes in investment property [abstract]						
IFRS	7	Additions, investment property [abstract]						
IFRS	8	Additions from subsequent expenditure recognised as asset, investment property	X <sup>duration, debit</sup>	IAS 40.79 <sup>Disclosure</sup> , IAS 40.76 <sup>Disclosure</sup>				
IFRS	8	Additions from acquisitions, investment property	X <sup>duration, debit</sup>	IAS 40.79 <sup>Disclosure</sup> , IAS 40.76 <sup>Disclosure</sup>				
IFRS	8	Total additions other than through business combinations, investment property	X <sup>duration, debit</sup>	IAS 40.76 <sup>Disclosure</sup> , IAS 40.79 <sup>Disclosure</sup>				
IFRS	7	Acquisitions through business combinations, investment property	X <sup>duration, debit</sup>	IAS 40.76 <sup>Disclosure</sup> , IAS 40.79 <sup>Disclosure</sup>				
IFRS	7	Increase (decrease) through net exchange differences, investment property	X <sup>duration, debit</sup>	IAS 40.76 <sup>Disclosure</sup> , IAS 40.79 <sup>Disclosure</sup>				
IFRS	7	Depreciation, investment property	(X) <sup>duration</sup>	IAS 40.76 <sup>Disclosure</sup> , IAS 40.79 <sup>Disclosure</sup>				
IFRS	7	Impairment loss recognised in profit or loss, investment property	(X) <sup>duration</sup>	IAS 40.79 <sup>Disclosure</sup>				
IFRS	7	Reversal of impairment loss recognised in profit or loss, investment property	X <sup>duration</sup>	IAS 40.79 <sup>Disclosure</sup>				
IFRS	7	Gains (losses) on fair value adjustment, investment property	X <sup>duration</sup>	IAS 40.76 <sup>Disclosure</sup>				
IFRS	7	Transfer from (to) inventories and owner-occupied property, investment property	X <sup>duration, debit</sup>	IAS 40.76 <sup>Disclosure</sup> , IAS 40.79 <sup>Disclosure</sup>				
IFRS	7	Transfer from investment property under construction or development, investment property	X <sup>duration, debit</sup>	IAS 40.76 <sup>Disclosure</sup> , IAS 40.79 <sup>Disclosure</sup>				
IFRS	7	Disposals, investment property	(X) <sup>duration, credit</sup>	IAS 40.79 <sup>Disclosure</sup> , IAS 40.76 <sup>Disclosure</sup>				
IFRS	7	Decrease through classified as held for sale, investment property	(X) <sup>duration, credit</sup>	IAS 40.79 <sup>Disclosure</sup> , IAS 40.76 <sup>Disclosure</sup>				
IFRS	7	Increase (decrease) through other changes, investment property	X <sup>duration, debit</sup>	IAS 40.79 <sup>Disclosure</sup> , IAS 40.76 <sup>Disclosure</sup>				
IFRS	7	Total increase (decrease) in investment property	X <sup>duration, debit</sup>	IAS 40.76 <sup>Disclosure</sup> , IAS 40.79 <sup>Disclosure</sup>				
		Investment property at end of period	X <sup>Instant, debit</sup>	IAS 40.79 <sup>Disclosure</sup> , IAS 40.76 <sup>Disclosure</sup> , IAS 1.54 <sup>Disclosure</sup>				
IFRS	2	Explanation of whether entity applied fair value model or cost model to measure investment property	text	IAS 40.75 <sup>Disclosure</sup>				
IFRS	2	Explanation of circumstances under which operating leases classified as investment property	text	IAS 40.75 <sup>Disclosure</sup>				
IFRS	2	Description of criteria used to distinguish investment property from owner-occupied property and from property held for sale in ordinary course of business	text	IAS 40.75 <sup>Disclosure</sup>				
IFRS	2	Description of extent to which fair value of investment property is based on valuation by independent valuer	text	IAS 40.75 <sup>Disclosure</sup>				
IFRS	2	Rental income from investment property, net of direct operating expense [abstract]						
IFRS	3	Rental income from investment property	X <sup>duration, credit</sup>	IAS 40.75 <sup>Disclosure</sup>				
IFRS	3	Direct operating expense from investment property [abstract]						
IFRS	4	Direct operating expense from investment property generating rental income	(X) <sup>duration, debit</sup>	IAS 40.75 <sup>Disclosure</sup>				
IFRS	4	Direct operating expense from investment property not generating rental income	(X) <sup>duration, debit</sup>	IAS 40.75 <sup>Disclosure</sup>				
IFRS	4	Total direct operating expense from investment property	(X) <sup>duration, debit</sup>	IAS 40.75 <sup>Common practice</sup>				
IFRS	3	Rental income from investment property, net of direct operating expense	X <sup>duration, credit</sup>	IAS 1.112 <sup>Common practice</sup>				
IFRS	2	Cumulative change in fair value recognised in profit or loss on sales of investment property between pools of assets measured using different models	X <sup>duration, credit</sup>	IAS 40.75 <sup>Disclosure</sup>				
IFRS	2	Explanation of restrictions on realisability of investment property or remittance of income and proceeds of disposal of investment property	text	IAS 40.75 <sup>Disclosure</sup>				
IFRS	2	Restrictions on realisability of investment property or remittance of income and proceeds of disposal of investment property	X <sup>Instant</sup>	IAS 40.75 <sup>Disclosure</sup>				
IFRS	2	Explanation of contractual obligations to purchase, construct or develop investment property or for repairs, maintenance or enhancements	text	IAS 40.75 <sup>Disclosure</sup>				
IFRS	2	Disclosure of significant adjustments to valuation obtained [text block]	text block	IAS 40.77 <sup>Disclosure</sup>				
IFRS	2	Description of investment property, at cost within fair value model	text	IAS 40.78 <sup>Disclosure</sup>				
IFRS	2	Explanation of why fair value cannot be reliably measured for investment property, at cost within fair value model	text	IAS 40.78 <sup>Disclosure</sup>				
IFRS	2	Range of estimates within which fair value is likely to lie for investment property, at cost within fair value model	text	IAS 40.78 <sup>Disclosure</sup>				
IFRS	2	Explanation of disposal of investment property carried at cost within fair value model	text	IAS 40.78 <sup>Disclosure</sup>				
IFRS	2	Investment property carried at cost within fair value model, at time of sale	X <sup>Instant, debit</sup>	IAS 40.78 <sup>Disclosure</sup>				
IFRS	2	Gains (losses) on disposals of investment property carried at cost within fair value model	X <sup>duration, credit</sup>	IAS 40.78 <sup>Disclosure</sup>				
IFRS	2	Depreciation method, investment property, cost model	text	IAS 40.79 <sup>Disclosure</sup>				
IFRS	2	Useful lives or depreciation rates, investment property, cost model	text	IAS 40.79 <sup>Disclosure</sup>				
IFRS	2	Description of investment property where fair value information is unreliable, cost model	text	IAS 40.79 <sup>Disclosure</sup>				
IFRS	2	Explanation of reasons why separate financial statements are prepared if not required by law	text	IAS 40.79 <sup>Disclosure</sup>				
IFRS	2	Range of estimates within which fair value is likely to lie for investment property, cost model	text	IAS 40.79 <sup>Disclosure</sup>				
		[925480] Notes - Separate financial statements						
IFRS	1	Disclosure of separate financial statements [text block]	text block	IFRS 12 - Objective <sup>Disclosure</sup> , IAS 27 - Disclosure <sup>Disclosure</sup>				
IFRS	2	Description of nature of financial statements	text	IAS 27.16 <sup>Disclosure</sup> , IAS 27.17 <sup>Disclosure</sup> , IAS 1.51 <sup>Disclosure</sup>				
IFRS	2	Description of fact that exemption from consolidation has been used	text	IAS 27.16 <sup>Disclosure</sup>				
IFRS	2	Description of reasons why separate financial statements are prepared if not required by law	text	IAS 27.17 <sup>Disclosure</sup>				
IFRS	2	Name of entity whose consolidated financial statements have been produced for public use	text	IAS 27.16 <sup>Disclosure</sup>				
IFRS	2	Principal place of business of entity whose consolidated financial statements have been produced for public use	text	IAS 27.16 <sup>Disclosure</sup>				
IFRS	2	Country of incorporation of entity whose consolidated financial statements have been produced for public use	text	IAS 27.16 <sup>Disclosure</sup>				
IFRS	2	Address where consolidated financial statements are obtainable	text	IAS 27.16 <sup>Disclosure</sup> , IAS 27.17 <sup>Disclosure</sup>				
		Disclosure of subsidiaries [text block]	text block	IFRS 12.84 <sup>Disclosure</sup>				
IFRS	3	Disclosure of subsidiaries [abstract]						
		Disclosure of subsidiaries [table]	table	IFRS 12.84 <sup>Disclosure</sup> , IAS 27.16 <sup>Disclosure</sup> , IAS 27.17 <sup>Disclosure</sup>				
IFRS	4	Subsidiaries [axis]	axis	IFRS 12.84 <sup>Disclosure</sup> , IAS 27.16 <sup>Disclosure</sup>				
IFRS	5	Entity's total for subsidiaries [member]	member [default]	IAS 27.17 <sup>Disclosure</sup> , IAS 27.16 <sup>Disclosure</sup> , IFRS 12.84 <sup>Disclosure</sup>				
IFRS	6	Subsidiaries [member]	member	IAS 24.19 <sup>Disclosure</sup> , IFRS 12.84 <sup>Disclosure</sup> , IAS 27.16 <sup>Disclosure</sup> , IAS 27.17 <sup>Disclosure</sup>				
IFRS	4	Disclosure of subsidiaries [line items]	line items					
IFRS	5	Name of subsidiary	text	IAS 27.16 <sup>Disclosure</sup> , IFRS 12.198 <sup>Disclosure</sup> , IFRS 12.12 <sup>Disclosure</sup> , IAS 27.17 <sup>Disclosure</sup>				

IFRS /AU	Level	Label	Type	IFRS reference	AU additional reference	AU Reference	Not used in IFRS AU Taxonomy	Not used in entry point two
IFRS	5	Principal place of business of subsidiary	text	IAS 27.17 b (i) <sup>Disclosure</sup> ; IAS 27.16 b (i) <sup>Disclosure</sup> ; IFRS 12.12 <sup>Disclosure</sup> ; IFRS 12.19B <sup>Disclosure</sup>				
IFRS	5	Country of incorporation of subsidiary	text	IAS 27.16 b (ii) <sup>Disclosure</sup> ; IFRS 12.12 <sup>Disclosure</sup> ; IFRS 12.19B <sup>Disclosure</sup> ; IFRS 12.12 <sup>Disclosure</sup> ; IAS 27.17 b (ii) <sup>Disclosure</sup>				
IFRS	5	Proportion of ownership interest in subsidiary	X.XX	IAS 27.16 b (iii) <sup>Disclosure</sup> ; IFRS 12.12 <sup>Disclosure</sup> ; IFRS 12.19B <sup>Disclosure</sup> ; IAS 27.17 b (iii) <sup>Disclosure</sup>				
IFRS	5	Proportion of voting rights held in subsidiary	X.XX	IAS 27.17 b (iii) <sup>Disclosure</sup> ; IFRS 12.12 <sup>Disclosure</sup> ; IAS 27.16 b (iii) <sup>Disclosure</sup> ; IFRS 12.19B <sup>Disclosure</sup>				
IFRS	2	Disclosure of joint ventures [text block]	text block	IFRS 12.84 <sup>Disclosure</sup> ; IAS 27.16 <sup>Disclosure</sup> ; IAS 27.17 <sup>Disclosure</sup>				
IFRS	3	Disclosure of joint ventures [abstract]						
IFRS	4	Disclosure of joint ventures [table]	table	IAS 27.17 <sup>Disclosure</sup> ; IFRS 12.84 <sup>Disclosure</sup> ; IAS 27.16 <sup>Disclosure</sup>				
IFRS	5	Joint ventures [axis]	axis	IAS 27.16 <sup>Disclosure</sup> ; IFRS 12.84 <sup>Disclosure</sup> ; IAS 27.17 <sup>Disclosure</sup>				
IFRS	6	Entity's total for joint ventures [member]	member [default]	IAS 27.16 <sup>Disclosure</sup> ; IFRS 12.84 <sup>Disclosure</sup> ; IAS 27.17 <sup>Disclosure</sup>				
IFRS	7	Joint ventures [member]	member	IAS 27.17 <sup>Disclosure</sup> ; IFRS 12.84 <sup>Disclosure</sup> ; IAS 27.16 <sup>Disclosure</sup>				
IFRS	4	Disclosure of joint ventures [line items]	line items					
IFRS	5	Name of joint venture	text	IAS 27.16 b (i) <sup>Disclosure</sup> ; IFRS 12.21 a (i) <sup>Disclosure</sup> ; IAS 27.17 b (i) <sup>Disclosure</sup>				
IFRS	5	Principal place of business of joint venture	text	IAS 27.16 b (ii) <sup>Disclosure</sup> ; IFRS 12.21 a (ii) <sup>Disclosure</sup> ; IAS 27.17 b (ii) <sup>Disclosure</sup>				
IFRS	5	Country of incorporation of joint venture	text	IAS 27.16 b (iii) <sup>Disclosure</sup> ; IFRS 12.21 a (iii) <sup>Disclosure</sup> ; IAS 27.17 b (iii) <sup>Disclosure</sup>				
IFRS	5	Proportion of ownership interest in joint venture	X.XX	IFRS 12.21 a (iv) <sup>Disclosure</sup> ; IAS 27.17 b (iv) <sup>Disclosure</sup> ; IAS 27.16 b (iii) <sup>Disclosure</sup>				
IFRS	5	Proportion of voting rights held in joint venture	X.XX	IAS 27.16 b (iii) <sup>Disclosure</sup> ; IFRS 12.21 a (iv) <sup>Disclosure</sup> ; IAS 27.17 b (iii) <sup>Disclosure</sup>				
IFRS	2	Disclosure of associates [text block]	text block	IAS 27.16 <sup>Disclosure</sup> ; IAS 27.17 <sup>Disclosure</sup> ; IFRS 12.84 <sup>Disclosure</sup>				
IFRS	3	Disclosure of associates [abstract]						
IFRS	4	Disclosure of associates [table]	table	IAS 27.17 <sup>Disclosure</sup> ; IAS 27.16 <sup>Disclosure</sup> ; IFRS 12.84 <sup>Disclosure</sup>				
IFRS	5	Associates [axis]	axis	IAS 27.17 <sup>Disclosure</sup> ; IFRS 12.84 <sup>Disclosure</sup> ; IAS 27.16 <sup>Disclosure</sup>				
IFRS	6	Entity's total for associates [member]	member [default]	IAS 27.16 <sup>Disclosure</sup> ; IAS 27.17 <sup>Disclosure</sup> ; IFRS 12.84 <sup>Disclosure</sup>				
IFRS	7	Associates [member]	member	IAS 27.16 <sup>Disclosure</sup> ; IAS 24.19 <sup>Disclosure</sup> ; IFRS 12.84 <sup>Disclosure</sup> ; IAS 27.17 <sup>Disclosure</sup>				
IFRS	4	Disclosure of associates [line items]	line items					
IFRS	5	Name of associate	text	IAS 27.16 b (i) <sup>Disclosure</sup> ; IFRS 12.21 a (i) <sup>Disclosure</sup> ; IAS 27.17 b (i) <sup>Disclosure</sup>				
IFRS	5	Principal place of business of associate	text	IFRS 12.21 a (ii) <sup>Disclosure</sup> ; IAS 27.17 b (ii) <sup>Disclosure</sup> ; IAS 27.16 b (ii) <sup>Disclosure</sup>				
IFRS	5	Country of incorporation of associate	text	IAS 27.16 b (iii) <sup>Disclosure</sup> ; IFRS 12.21 a (iii) <sup>Disclosure</sup> ; IFRS 12.21 a (iv) <sup>Disclosure</sup>				
IFRS	5	Proportion of ownership interest in associate	X.XX	IAS 27.17 b (iii) <sup>Disclosure</sup> ; IFRS 12.21 a (iv) <sup>Disclosure</sup> ; IAS 27.16 b (iii) <sup>Disclosure</sup>				
IFRS	5	Proportion of voting rights held in associate	X.XX	IAS 27.16 b (iii) <sup>Disclosure</sup> ; IFRS 12.21 a (iv) <sup>Disclosure</sup> ; IAS 27.17 b (iii) <sup>Disclosure</sup>				
IFRS	2	Method used to account for investments in subsidiaries	text	IAS 27.17 <sup>Disclosure</sup> ; IAS 27.16 <sup>Disclosure</sup>	AASB 127.RDR43.1			
IFRS	2	Method used to account for investments in joint ventures	text	IAS 27.16 <sup>Disclosure</sup> ; IAS 27.17 <sup>Disclosure</sup>	AASB 127.RDR43.1			
IFRS	2	Method used to account for investments in associates	text	IAS 27.17 <sup>Disclosure</sup> ; IAS 27.16 <sup>Disclosure</sup>	AASB 127.RDR43.1			
IFRS	2	Statement that investment entity prepares separate financial statements as its only financial statements	text	IAS 27.16A <sup>Disclosure</sup>				
IFRS	2	Description of identification of financial statements to which separate financial statements relate	text	IAS 27.17 <sup>Disclosure</sup>				
IFRS	2	Identification of unadjusted comparative information	text	Effective 2014-07-01 IAS 16.80A <sup>Disclosure</sup> ; IFRS 11.C12B <sup>Disclosure</sup> ; Effective 2014-07-01 IAS 16.80A <sup>Disclosure</sup> ; IFRS 10.C6B <sup>Disclosure</sup> ; IAS 27.18 <sup>Disclosure</sup> ; IAS 16.80A <sup>Disclosure</sup> ; IAS 38.130 <sup>Disclosure</sup>				
IFRS	2	Statement that unadjusted comparative information has been prepared on different basis	text	Effective 2014-07-01 IAS 16.80A <sup>Disclosure</sup> ; IAS 27.18 <sup>Disclosure</sup> ; IFRS 11.C12B <sup>Disclosure</sup> ; IFRS 10.C6B <sup>Disclosure</sup> ; Effective 2014-07-01 IAS 16.80A <sup>Disclosure</sup> ; IAS 38.130 <sup>Disclosure</sup> ; IAS 16.80A <sup>Disclosure</sup>				
IFRS	2	Explanation of basis of preparation of unadjusted comparative information	text	IAS 27.18 <sup>Disclosure</sup> ; Effective 2014-07-01 IAS 16.80A <sup>Disclosure</sup> ; Effective 2014-07-01 IAS 16.80A <sup>Disclosure</sup> ; Effective 2014-07-01 IAS 38.130 <sup>Disclosure</sup> ; IFRS 11.C12B <sup>Disclosure</sup> ; IFRS 10.C6B <sup>Disclosure</sup> ; IAS 16.80A <sup>Disclosure</sup> ; IAS 38.130 <sup>Disclosure</sup>				
AU	2	Description by parent preparing separate financial statements applying reduced disclosure requirements of methods used to account for investments in subsidiaries, jointly controlled entities and associates [text block]	text block			AASB 127.RDR43.1		
AU	2	Description by parent or investor with joint control preparing separate financial statements applying reduced disclosure requirements of methods used to account for investment when investment is significant [text block]	text block			AASB 127.RDR17.1		
		<b>(25700) Notes – Interests in other entities</b>						
IFRS	1	Disclosure of interests in other entities [text block]	text block	IFRS 12.1 <sup>Disclosure</sup>				
IFRS	2	Disclosure of significant judgements and assumptions made in relation to interests in other entities [text block]	text block	IFRS 12.7 <sup>Disclosure</sup>				
IFRS	3	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 <sup>Example</sup>				
IFRS	3	Description of significant judgements and assumptions made in determining that entity controls another entity even though it holds less than half of voting right	text	IFRS 12.9 <sup>Example</sup>				
IFRS	3	Description of significant judgements and assumptions made in determining that entity is agent or principal	text	IFRS 12.9 <sup>Example</sup>				
IFRS	3	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 <sup>Example</sup>				
IFRS	3	Description of reasons why presumption investor does not have significant influence is overcome when its interest in investee is less than twenty per cent	text	IFRS 12.9 <sup>Example</sup>				
IFRS	2	Disclosure of how entity aggregated interests in similar entities [text block]	text block	IFRS 12.83 <sup>Disclosure</sup>				
IFRS	2	Disclosure of interests in subsidiaries [text block]	text block	IFRS 12.2 b (i) <sup>Disclosure</sup>				
IFRS	3	Disclosure of composition of group [text block]	text block	IFRS 12.10 a (i) <sup>Disclosure</sup>				
IFRS	3	Disclosure of subsidiaries [text block]	text block	IAS 27.16 <sup>Disclosure</sup> ; IAS 27.17 <sup>Disclosure</sup> ; IFRS 12.84 <sup>Disclosure</sup>				
IFRS	4	Disclosure of subsidiaries [abstract]		IFRS 12.84 <sup>Disclosure</sup>				
IFRS	5	Disclosure of subsidiaries [table]	table	IFRS 12.84 <sup>Disclosure</sup> ; IAS 27.16 <sup>Disclosure</sup> ; IAS 27.17 <sup>Disclosure</sup>				
IFRS	6	Subsidiaries [axis]	axis	IFRS 12.84 <sup>Disclosure</sup> ; IAS 27.16 <sup>Disclosure</sup> ; IAS 27.17 <sup>Disclosure</sup>				
IFRS	7	Entity's total for subsidiaries [member]	member [default]	IAS 27.16 <sup>Disclosure</sup> ; IFRS 12.84 <sup>Disclosure</sup> ; IAS 27.17 <sup>Disclosure</sup>				
IFRS	8	Subsidiaries [member]	member	IAS 24.19 <sup>Disclosure</sup> ; IFRS 12.84 <sup>Disclosure</sup> ; IAS 27.16 <sup>Disclosure</sup> ; IAS 27.17 <sup>Disclosure</sup>				
IFRS	8	Subsidiaries with material non-controlling interests [member]	member	IFRS 12.12 <sup>Disclosure</sup>				
IFRS	5	Disclosure of subsidiaries [line items]	line items					
IFRS	6	Name of subsidiary	text	IAS 27.16 b (i) <sup>Disclosure</sup> ; IFRS 12.19B <sup>Disclosure</sup> ; IFRS 12.12 <sup>Disclosure</sup> ; IAS 27.17 b (i) <sup>Disclosure</sup>				
IFRS	6	Principal place of business of subsidiary	text	IAS 27.17 b (ii) <sup>Disclosure</sup> ; IFRS 12.12 <sup>Disclosure</sup> ; IFRS 12.19B <sup>Disclosure</sup> ; IAS 27.16 b (ii) <sup>Disclosure</sup>				
IFRS	6	Country of incorporation of subsidiary	text	IAS 27.16 b (iii) <sup>Disclosure</sup> ; IFRS 12.12 <sup>Disclosure</sup> ; IFRS 12.19B <sup>Disclosure</sup> ; IFRS 12.12 <sup>Disclosure</sup> ; IAS 27.17 b (iii) <sup>Disclosure</sup>				
IFRS	6	Proportion of ownership interests held by non-controlling interests	X.XX	IFRS 12.12 <sup>Disclosure</sup>				
IFRS	6	Proportion of voting rights held by non-controlling interests	X.XX	IFRS 12.12 <sup>Disclosure</sup>				
IFRS	6	Profit (loss), attributable to non-controlling interests	X-duration, credit	IAS 1.81B a (i) <sup>Disclosure</sup> ; IFRS 12.12 <sup>Disclosure</sup>				
IFRS	6	Non-controlling interests	X-instant, credit	IFRS 12.12 <sup>Disclosure</sup> ; IAS 1.54 <sup>Disclosure</sup> ; IFRS 10.22 <sup>Disclosure</sup>				
IFRS	6	Dividends paid to non-controlling interests	X-duration, credit	IFRS 12.810 <sup>Disclosure</sup>				
IFRS	6	Current assets	X-instant, debit	IFRS 12.812 b (i) <sup>Disclosure</sup> ; IFRS 12.810 <sup>Example</sup> ; IAS 1.66 <sup>Disclosure</sup>				
IFRS	6	Non-current assets	X-instant, debit	IAS 1.66 <sup>Disclosure</sup> ; IFRS 12.810 <sup>Example</sup> ; IFRS 12.812 b (ii) <sup>Disclosure</sup>				
IFRS	6	Current liabilities	X-instant, credit	IFRS 12.810 <sup>Example</sup> ; IFRS 12.812 b (iii) <sup>Disclosure</sup> ; IAS 1.69 <sup>Disclosure</sup>				
IFRS	6	Non-current liabilities	X-instant, credit	IAS 1.69 <sup>Disclosure</sup> ; IFRS 12.810 <sup>Example</sup> ; IFRS 12.812 b (iv) <sup>Disclosure</sup>				
IFRS	6	Revenue	X-duration, credit	IFRS 8.33 <sup>Disclosure</sup> ; IFRS 12.810 <sup>Example</sup> ; IAS 1.102 <sup>Example</sup> ; IFRS 8.32 <sup>Disclosure</sup> ; IFRS 8.23 <sup>Disclosure</sup> ; IFRS 8.28 <sup>Disclosure</sup> ; IAS 1.103 <sup>Example</sup> ; Expiry date 2017-01-01 IAS 18.35 <sup>Disclosure</sup> ; IAS 1.82 <sup>Disclosure</sup> ; IFRS 8.34 <sup>Disclosure</sup> ; IFRS 12.812 b (v) <sup>Disclosure</sup>				

IFRS /AU	Level	Label	Type	IFRS reference	AU additional reference	AU Reference	Not used in IFRS AU Taxonomy	Not used in entry point two
IFRS	6	Profit (loss)	X duration, credit	IFRS 12.B10 <sup>D<sub>sample</sub></sup> , IFRS 1.24 <sup>D<sub>disclosure</sub></sup> , IFRS 8.23 <sup>C<sub>disclosure</sub></sup> , IAS 7.18 <sup>D<sub>disclosure</sub></sup> , IFRS 1.32 a (ii) <sup>D<sub>disclosure</sub></sup> , IAS 1.81A <sup>D<sub>disclosure</sub></sup> , IAS 1.106 d (i) <sup>D<sub>disclosure</sub></sup> , IFRS 8.28 <sup>D<sub>disclosure</sub></sup> , IAS 1.81A <sup>C<sub>disclosure</sub></sup> , IFRS 1.32 a (i) <sup>D<sub>disclosure</sub></sup>				
IFRS	6	Comprehensive income	X duration, credit	IFRS 12.B12 b (ix) <sup>D<sub>disclosure</sub></sup> , IFRS 12.B10 <sup>D<sub>sample</sub></sup> , IFRS 1.24 <sup>D<sub>disclosure</sub></sup> , IFRS 1.106 <sup>D<sub>disclosure</sub></sup> , IFRS 12.11 <sup>D<sub>disclosure</sub></sup>				
IFRS	6	Date of end of reporting period of financial statements of subsidiary	yyyy-mm-dd	IFRS 12.11 <sup>D<sub>disclosure</sub></sup>				
IFRS	6	Description of reason why using different reporting date or period for subsidiary	text	IFRS 12.11 <sup>D<sub>disclosure</sub></sup>				
IFRS	3	Description of significant restrictions on entity's ability to access or use assets and settle liabilities of group	text	IFRS 12.13 <sup>D<sub>disclosure</sub></sup>				
IFRS	3	Description of nature and extent to which protective rights of non-controlling interests can significantly restrict entity's ability to access or use assets and settle liabilities of group	text	IFRS 12.13 <sup>D<sub>disclosure</sub></sup>				
IFRS	3	Assets to which significant restrictions apply	X instant, debit	IFRS 12.13 <sup>C<sub>disclosure</sub></sup>				
IFRS	3	Liabilities to which significant restrictions apply	X instant, credit	IFRS 12.13 <sup>C<sub>disclosure</sub></sup>				
IFRS	3	Disclosure of information about consolidated structured entities [text block]	text block	IFRS 12 - Nature of the risks associated with an entity's interests in consolidated structured entities <sup>D<sub>disclosure</sub></sup>				
IFRS	4	Disclosure of information about consolidated structured entities [abstract]						
IFRS	5	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 <sup>D<sub>disclosure</sub></sup>				
IFRS	6	Consolidated structured entities [axis]	axis	IFRS 12 - Nature of the risks associated with an entity's interests in consolidated structured entities <sup>D<sub>disclosure</sub></sup>				
IFRS	7	Entity's total for consolidated structured entities [member]	member [default]	IFRS 12 - Nature of the risks associated with an entity's interests in consolidated structured entities <sup>D<sub>disclosure</sub></sup>				
IFRS	8	Consolidated structured entities [member]	member	IFRS 12 - Nature of the risks associated with an entity's interests in consolidated structured entities <sup>D<sub>disclosure</sub></sup>				
IFRS	5	Disclosure of information about consolidated structured entities [line items]	line items					
IFRS	6	Description of terms of contractual arrangements that could require parent or subsidiaries to provide financial support to structured entity	text	IFRS 12.14 <sup>D<sub>disclosure</sub></sup> , IFRS 12.B26 <sup>D<sub>sample</sub></sup>				
IFRS	6	Description of type of support provided to structured entity without having contractual obligation to do so	text	IFRS 12.15 <sup>D<sub>disclosure</sub></sup> , IFRS 12.30 <sup>D<sub>disclosure</sub></sup>				
IFRS	6	Support provided to structured entity without having contractual obligation to do so	X duration	IFRS 12.30 <sup>D<sub>disclosure</sub></sup> , IFRS 12.15 <sup>D<sub>disclosure</sub></sup>				
IFRS	6	Description of reasons for providing support to structured entity without having contractual obligation to do so	text	IFRS 12.15 <sup>D<sub>disclosure</sub></sup> , IFRS 12.30 <sup>D<sub>disclosure</sub></sup>				
IFRS	6	Explanation of factors in reaching decision to provide support to previously unconsolidated structured entity that resulted in obtaining control	text	IFRS 12.16 <sup>D<sub>disclosure</sub></sup>				
IFRS	6	Description of intentions to provide support to structured entity	text	IFRS 12.17 <sup>D<sub>disclosure</sub></sup> , IFRS 12.31 <sup>D<sub>disclosure</sub></sup>				
IFRS	3	Disclosure of effects of changes in parent's ownership interest in subsidiary that do not result in loss of control on equity attributable to owners of parent [text block]	text block	IFRS 12.18 <sup>D<sub>disclosure</sub></sup>				
IFRS	4	Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity attributable to owners of parent	X duration, credit	IFRS 12.18 <sup>D<sub>disclosure</sub></sup>				
IFRS	3	Gains (losses) recognised when control of subsidiary is lost	X duration, credit	IFRS 12.19 <sup>D<sub>disclosure</sub></sup>				
IFRS	3	Portion of gains (losses) recognised when control of subsidiary is lost, attributable to recognising investment retained in former subsidiary	X duration, credit	IFRS 12.19 <sup>D<sub>disclosure</sub></sup>				
IFRS	3	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 <sup>D<sub>disclosure</sub></sup>				
IFRS	2	Disclosure of interests in associates [text block]	text block	IFRS 12.2 b (i) <sup>D<sub>disclosure</sub></sup>				
IFRS	3	Disclosure of associates [text block]	text block	IAS 27.16 <sup>D<sub>disclosure</sub></sup> , IAS 27.17 <sup>D<sub>disclosure</sub></sup> , IFRS 12.84 <sup>D<sub>disclosure</sub></sup>				
IFRS	4	Disclosure of associates [abstract]						
IFRS	5	Disclosure of associates [table]	table	IAS 27.17 <sup>D<sub>disclosure</sub></sup> , IAS 27.16 <sup>D<sub>disclosure</sub></sup> , IFRS 12.84 <sup>D<sub>disclosure</sub></sup>				
IFRS	6	Associates [axis]	axis	IAS 27.17 <sup>D<sub>disclosure</sub></sup> , IFRS 12.84 <sup>D<sub>disclosure</sub></sup> , IAS 27.16 <sup>D<sub>disclosure</sub></sup>				
IFRS	7	Entity's total for associates [member]	member [default]	IAS 27.16 <sup>D<sub>disclosure</sub></sup> , IAS 27.17 <sup>D<sub>disclosure</sub></sup> , IFRS 12.84 <sup>D<sub>disclosure</sub></sup>				
IFRS	8	Associates [member]	member	IAS 27.16 <sup>D<sub>disclosure</sub></sup> , IAS 24.19 <sup>D<sub>disclosure</sub></sup> , IFRS 12.84 <sup>D<sub>disclosure</sub></sup> , IAS 27.17 <sup>D<sub>disclosure</sub></sup>				
IFRS	8	Aggregated individually immaterial associates [member]	member	IFRS 12.21 c (ii) <sup>D<sub>disclosure</sub></sup>				
IFRS	5	Disclosure of associates [line items]	line items					
IFRS	6	Name of associate	text	IAS 27.16 b (i) <sup>D<sub>disclosure</sub></sup> , IFRS 12.21 a (i) <sup>D<sub>disclosure</sub></sup> , IAS 27.17 b (i) <sup>D<sub>disclosure</sub></sup>				
IFRS	6	Description of nature of entity's relationship with associate	text	IFRS 12.21 a (ii) <sup>D<sub>disclosure</sub></sup>				
IFRS	6	Principal place of business of associate	text	IFRS 12.21 a (iii) <sup>D<sub>disclosure</sub></sup> , IAS 27.17 b (ii) <sup>D<sub>disclosure</sub></sup>				
IFRS	6	Country of incorporation of associate	text	IAS 27.16 b (ii) <sup>D<sub>disclosure</sub></sup> , IAS 27.17 b (iii) <sup>D<sub>disclosure</sub></sup> , IFRS 12.21 a (iv) <sup>D<sub>disclosure</sub></sup>				
IFRS	6	Proportion of ownership interest in associate	X,XX	IAS 27.16 b (iii) <sup>D<sub>disclosure</sub></sup> , IFRS 12.21 a (v) <sup>D<sub>disclosure</sub></sup> , IAS 27.17 b (iv) <sup>D<sub>disclosure</sub></sup>				
IFRS	6	Proportion of voting rights held in associate	X,XX	IFRS 12.21 a (vi) <sup>D<sub>disclosure</sub></sup> , IAS 27.17 b (v) <sup>D<sub>disclosure</sub></sup> , IAS 27.16 b (iv) <sup>D<sub>disclosure</sub></sup>				
IFRS	6	Description of whether investment in associate is measured using equity method or at fair value	text	IFRS 12.21 b (i) <sup>D<sub>disclosure</sub></sup>				
IFRS	6	Description of basis of preparation of summarised financial information of associate	text	IFRS 12.B15 <sup>D<sub>disclosure</sub></sup>				
IFRS	6	Dividends received	X duration, debit	IFRS 12.B12 <sup>D<sub>disclosure</sub></sup>				
IFRS	6	Current assets	X instant, debit	IFRS 12.B12 b (i) <sup>D<sub>disclosure</sub></sup> , IFRS 12.B10 <sup>D<sub>sample</sub></sup> , IAS 1.66 <sup>D<sub>disclosure</sub></sup>				
IFRS	6	Non-current assets	X instant, debit	IAS 1.66 <sup>D<sub>disclosure</sub></sup> , IFRS 12.B10 <sup>D<sub>sample</sub></sup> , IFRS 12.B12 b (ii) <sup>D<sub>disclosure</sub></sup>				
IFRS	6	Current liabilities	X instant, credit	IFRS 12.B10 <sup>D<sub>sample</sub></sup> , IFRS 12.B12 b (iii) <sup>D<sub>disclosure</sub></sup>				
IFRS	6	Non-current liabilities	X instant, credit	IAS 1.69 <sup>D<sub>disclosure</sub></sup> , IFRS 12.B10 <sup>D<sub>sample</sub></sup> , IFRS 12.B12 b (iv) <sup>D<sub>disclosure</sub></sup>				
IFRS	6	Revenue	X duration, credit	IFRS 8.33 <sup>D<sub>disclosure</sub></sup> , IFRS 12.B10 <sup>D<sub>sample</sub></sup> , IAS 1.102 <sup>C<sub>sample</sub></sup> , IFRS 8.32 <sup>C<sub>sample</sub></sup> , IFRS 8.23 <sup>D<sub>disclosure</sub></sup> , IFRS 8.28 a <sup>D<sub>disclosure</sub></sup> , IAS 1.103 <sup>C<sub>sample</sub></sup> , Expiry date 2017-01-01, IAS 18.35 <sup>D<sub>disclosure</sub></sup> , IAS 1.82 <sup>D<sub>disclosure</sub></sup> , IFRS 8.34 <sup>D<sub>disclosure</sub></sup> , IFRS 12.B12 b (v) <sup>D<sub>disclosure</sub></sup>				
IFRS	6	Profit (loss) from continuing operations	X duration, credit	IFRS 8.28 <sup>D<sub>disclosure</sub></sup> , IFRS 8.23 <sup>D<sub>disclosure</sub></sup> , IAS 1.81A <sup>D<sub>disclosure</sub></sup> , IFRS 12.B12 b (vi) <sup>D<sub>disclosure</sub></sup>				
IFRS	6	Profit (loss) from discontinued operations	X duration, credit	IFRS 5.33 <sup>D<sub>disclosure</sub></sup> , IFRS 12.B12 b (vii) <sup>D<sub>disclosure</sub></sup> , IAS 1.82 a <sup>D<sub>disclosure</sub></sup>				
IFRS	6	Other comprehensive income	X duration, credit	IFRS 12.B12 b (viii) <sup>D<sub>disclosure</sub></sup> , IAS 1.81A <sup>D<sub>disclosure</sub></sup> , IAS 1.106 d (ii) <sup>D<sub>disclosure</sub></sup> , IAS 1.91 <sup>D<sub>disclosure</sub></sup>				
IFRS	6	Comprehensive income	X duration, credit	IAS 1.81A <sup>C<sub>disclosure</sub></sup> , IFRS 1.32 a (iv) <sup>D<sub>disclosure</sub></sup> , IFRS 12.B12 b (ix) <sup>D<sub>disclosure</sub></sup> , IFRS 12.B10 <sup>D<sub>sample</sub></sup> , IFRS 1.24 <sup>D<sub>disclosure</sub></sup> , IAS 1.106 <sup>D<sub>disclosure</sub></sup>				
IFRS	6	Fair value of investments in associates for which there are quoted market prices	X instant, debit	IFRS 12.21 b (iii) <sup>D<sub>disclosure</sub></sup>				
IFRS	6	Investments accounted for using equity method	X instant, debit	IAS 1.54 <sup>D<sub>disclosure</sub></sup> , IFRS 8.24 <sup>D<sub>disclosure</sub></sup> , IFRS 12.B10 <sup>D<sub>disclosure</sub></sup>				
IFRS	6	Share of profit (loss) from continuing operations of associates and joint ventures accounted for using equity method	X duration, credit	IFRS 12.B16 <sup>D<sub>disclosure</sub></sup>				
IFRS	6	Share of post-tax profit (loss) from discontinued operations of associates and joint ventures accounted for using equity method	X duration, credit	IFRS 12.B16 <sup>D<sub>disclosure</sub></sup>				
IFRS	6	Share of other comprehensive income of associates and joint ventures accounted for using equity method, net of tax	X duration, credit	IAS 1.91 <sup>D<sub>disclosure</sub></sup> , IFRS 12.B16 <sup>D<sub>disclosure</sub></sup>				
IFRS	6	Share of total comprehensive income of associates and joint ventures accounted for using equity method	X duration, credit	IFRS 12.B16 <sup>D<sub>disclosure</sub></sup>				
IFRS	6	Disclosure of reconciliation of summarised financial information of associate accounted for using equity method to carrying amount of interest in associate [text block]	text block	IFRS 12.B14 <sup>D<sub>disclosure</sub></sup>				
IFRS	6	Description of nature and extent of significant restrictions on transfer of funds to entity	text	IFRS 12.19D <sup>D<sub>disclosure</sub></sup> , IFRS 12.22 <sup>D<sub>disclosure</sub></sup>				
IFRS	6	Date of end of reporting period of financial statements of associate	yyyy-mm-dd	IFRS 12.22 b (i) <sup>D<sub>disclosure</sub></sup>				
IFRS	6	Description of reason why using different reporting date or period for associate	text	IFRS 12.22 b (ii) <sup>D<sub>disclosure</sub></sup>				
IFRS	6	Unrecognised share of losses of associates	X duration, debit	IFRS 12.22 <sup>C<sub>disclosure</sub></sup>				
IFRS	6	Cumulative unrecognised share of losses of associates	X instant, credit	IFRS 12.22 <sup>C<sub>disclosure</sub></sup>				
IFRS	6	Contingent liabilities incurred in relation to interests in associates	X instant, credit	IFRS 12.23 <sup>D<sub>disclosure</sub></sup>				
IFRS	6	Share of contingent liabilities of associates incurred jointly with other investors	X instant, credit	IFRS 12.23 <sup>D<sub>disclosure</sub></sup>				
IFRS	2	Disclosure of interests in joint arrangements [text block]	text block	IFRS 12.2 b (ii) <sup>D<sub>disclosure</sub></sup>				
IFRS	3	Disclosure of joint operations [text block]	text block	IFRS 12.84 <sup>C<sub>disclosure</sub></sup>				
IFRS	4	Disclosure of joint operations [abstract]						
IFRS	5	Disclosure of joint operations [table]	table	IFRS 12.84 <sup>C<sub>disclosure</sub></sup>				
IFRS	6	Joint operations [axis]	axis	IFRS 12.84 <sup>C<sub>disclosure</sub></sup>				
IFRS	7	Entity's total for joint operations [member]	member [default]	IFRS 12.84 <sup>C<sub>disclosure</sub></sup>				
IFRS	8	Joint operations [member]	member	IFRS 12.84 <sup>C<sub>disclosure</sub></sup>				
IFRS	5	Disclosure of joint operations [line items]	line items					
IFRS	6	Name of joint operation	text	IFRS 12.21 a (i) <sup>D<sub>disclosure</sub></sup>				
IFRS	6	Description of nature of entity's relationship with joint operation	text	IFRS 12.21 a (ii) <sup>D<sub>disclosure</sub></sup>				
IFRS	6	Principal place of business of joint operation	text	IFRS 12.21 a (iii) <sup>D<sub>disclosure</sub></sup>				
IFRS	6	Country of incorporation of joint operation	text	IFRS 12.21 a (iv) <sup>D<sub>disclosure</sub></sup>				
IFRS	6	Proportion of ownership interest in joint operation	X,XX	IFRS 12.21 a (v) <sup>D<sub>disclosure</sub></sup>				
IFRS	6	Proportion of voting rights held in joint operation	X,XX	IFRS 12.21 a (vi) <sup>D<sub>disclosure</sub></sup>				
IFRS	3	Disclosure of joint ventures [text block]	text block	IFRS 12.84 <sup>D<sub>disclosure</sub></sup> , IAS 27.16 <sup>D<sub>disclosure</sub></sup>				
IFRS	4	Disclosure of joint ventures [abstract]						

IFRS /AU	Level	Label	Type	IFRS reference	AU additional reference	AU Reference	Not used in IFRS AU Taxonomy	Not used in entry point two
IFRS	5	Disclosure of joint ventures [table]	table	IAS 27.17 <sup>b</sup> disclosure, IFRS 12.84 <sup>b</sup> disclosure, IAS 27.16 <sup>b</sup> disclosure				
IFRS	6	Joint ventures [axis]	axis	IAS 27.16 <sup>b</sup> disclosure, IFRS 12.84 <sup>b</sup> disclosure, IAS 27.17 <sup>b</sup> disclosure				
IFRS	7	Entity's total for joint ventures [member]	member [default]	IAS 27.16 <sup>b</sup> disclosure, IAS 27.17 <sup>b</sup> disclosure, IFRS 12.84 <sup>b</sup> disclosure				
IFRS	8	Joint ventures [member]	member	IAS 27.17 <sup>b</sup> disclosure, IFRS 12.84 <sup>b</sup> disclosure, IAS 27.16 <sup>b</sup> disclosure				
IFRS	8	Aggregated individually immaterial joint ventures [member]	member	IFRS 12.21 c <sup>i</sup> disclosure				
IFRS	5	Disclosure of joint ventures [line items]	line items					
IFRS	6	Name of joint venture	text	IAS 27.16 b <sup>i</sup> disclosure, IFRS 12.21 a <sup>i</sup> disclosure, IAS 27.17 b <sup>i</sup> disclosure				
IFRS	6	Description of nature of entity's relationship with joint venture	text	IFRS 12.21 a <sup>ii</sup> disclosure				
IFRS	6	Principal place of business of joint venture	text	IAS 27.17 b <sup>ii</sup> disclosure, IFRS 12.21 a <sup>iii</sup> disclosure, IAS 27.16 b <sup>ii</sup> disclosure				
IFRS	6	Country of incorporation of joint venture	text	IAS 27.17 b <sup>iii</sup> disclosure, IFRS 12.21 a <sup>iii</sup> disclosure, IAS 27.17 b <sup>iii</sup> disclosure				
IFRS	6	Proportion of ownership interest in joint venture	X,XX	IFRS 12.21 a <sup>iv</sup> disclosure, IAS 27.17 b <sup>iv</sup> disclosure, IAS 27.16 b <sup>iv</sup> disclosure				
IFRS	6	Proportion of voting rights held in joint venture	X,XX	IAS 27.16 b <sup>iii</sup> disclosure, IFRS 12.21 a <sup>iv</sup> disclosure, IAS 27.17 b <sup>iii</sup> disclosure				
IFRS	6	Description of whether investment in joint venture is measured using equity method or at fair value	text	IFRS 12.21 b <sup>i</sup> disclosure				
IFRS	6	Description of basis of preparation of summarised financial information of joint venture	text	IFRS 12.815 <sup>disclosure</sup>				
IFRS	6	Dividends received	X <sup>duration, debit</sup>	IFRS 12.812 <sup>disclosure</sup>				
IFRS	6	Current assets	X <sup>instant, debit</sup>	IFRS 12.812 b <sup>i</sup> disclosure, IFRS 12.810 <sup>d</sup> example, IAS 1.66 <sup>disclosure</sup>				
IFRS	6	Non-current assets	X <sup>instant, debit</sup>	IAS 1.66 <sup>disclosure</sup> , IFRS 12.810 <sup>d</sup> example, IFRS 12.812 b <sup>ii</sup> disclosure				
IFRS	6	Current liabilities	X <sup>instant, credit</sup>	IFRS 12.810 <sup>d</sup> example, IFRS 12.812 b <sup>iii</sup> disclosure, IAS 1.69 <sup>disclosure</sup>				
IFRS	6	Non-current liabilities	X <sup>instant, credit</sup>	IAS 1.69 <sup>disclosure</sup> , IFRS 12.810 <sup>d</sup> example, IFRS 12.812 b <sup>iv</sup> disclosure				
IFRS	6	Revenue	X <sup>duration, credit</sup>	IFRS 8.33 <sup>a</sup> disclosure, IFRS 12.810 <sup>d</sup> example, IAS 1.102 <sup>example</sup> , IFRS 8.32 <sup>a</sup> disclosure, IFRS 8.23 <sup>a</sup> disclosure, IFRS 8.28 <sup>a</sup> disclosure, IAS 1.103 <sup>example</sup> , Expiry date 2017-01-01, IAS 18.35 <sup>b</sup> disclosure, IAS 1.82 <sup>a</sup> disclosure, IFRS 8.34 <sup>a</sup> disclosure, IFRS 12.812 b <sup>v</sup> disclosure				
IFRS	6	Profit (loss) from continuing operations	X <sup>duration, credit</sup>	IFRS 8.28 <sup>a</sup> disclosure, IFRS 8.23 <sup>a</sup> disclosure, IAS 1.81A <sup>a</sup> disclosure, IFRS 12.812 b <sup>vi</sup> disclosure				
IFRS	6	Profit (loss) from discontinued operations	X <sup>duration, credit</sup>	IFRS 5.33 <sup>disclosure</sup> , IFRS 12.812 b <sup>vii</sup> disclosure, IAS 1.82 <sup>a</sup> disclosure				
IFRS	6	Other comprehensive income	X <sup>duration, credit</sup>	IFRS 12.812 b <sup>viii</sup> disclosure, IAS 1.81A <sup>a</sup> disclosure, IAS 1.106 d <sup>i</sup> disclosure, IAS 1.91 <sup>a</sup> disclosure				
IFRS	6	Comprehensive income	X <sup>duration, credit</sup>	IAS 1.81A <sup>a</sup> disclosure, IFRS 1.32 a <sup>i</sup> disclosure, IFRS 12.812 b <sup>ix</sup> disclosure, IFRS 12.810 <sup>d</sup> example, IFRS 1.24 <sup>disclosure</sup> , IAS 1.106 <sup>disclosure</sup>				
IFRS	6	Cash and cash equivalents	X <sup>instant, debit</sup>	IAS 1.54 <sup>disclosure</sup> , IAS 7.45 <sup>disclosure</sup> , IFRS 12.813 <sup>a</sup> disclosure				
IFRS	6	Other current financial liabilities	X <sup>instant, credit</sup>	IAS 1.54 <sup>m</sup> disclosure, IFRS 12.813 <sup>b</sup> disclosure				
IFRS	6	Other non-current financial liabilities	X <sup>instant, credit</sup>	IFRS 12.813 <sup>c</sup> disclosure, IAS 1.54 <sup>m</sup> disclosure				
IFRS	6	Depreciation and amortisation expense	X <sup>duration, debit</sup>	IAS 1.99 <sup>disclosure</sup> , IAS 1.102 <sup>example</sup> , IFRS 8.28 <sup>a</sup> disclosure, IFRS 8.23 <sup>a</sup> disclosure, IAS 1.104 <sup>disclosure</sup> , IFRS 12.813 <sup>d</sup> disclosure				
IFRS	6	Interest income	X <sup>duration, credit</sup>	Expiry date 2017-01-01, IAS 18.35 b <sup>ii</sup> disclosure, IFRS 12.813 <sup>e</sup> disclosure, IFRS 8.28 <sup>a</sup> disclosure, IFRS 12.813 <sup>f</sup> disclosure, IAS 1.112 <sup>c</sup> common practice				
IFRS	6	Interest expense	X <sup>duration, debit</sup>	IFRS 8.23 <sup>a</sup> disclosure, IFRS 12.813 <sup>e</sup> disclosure, IFRS 8.28 <sup>a</sup> disclosure				
IFRS	6	Tax expense (income), continuing operations	X <sup>duration, debit</sup>	IAS 12.79 <sup>disclosure</sup> , IFRS 12.813 <sup>e</sup> disclosure, IFRS 8.23 <sup>a</sup> disclosure, IAS 26.35 b <sup>viii</sup> disclosure, IAS 12.81 c <sup>i</sup> disclosure, IAS 1.82 <sup>a</sup> disclosure, IAS 12.81 c <sup>ii</sup> disclosure				
IFRS	6	Fair value of investments in joint ventures for which there are quoted market prices	X <sup>instant, debit</sup>	IFRS 12.21 b <sup>iii</sup> disclosure				
IFRS	6	Investments accounted for using equity method	X <sup>instant, debit</sup>	IAS 1.54 <sup>e</sup> disclosure, IFRS 8.24 <sup>a</sup> disclosure, IFRS 12.816 <sup>a</sup> disclosure				
IFRS	6	Share of profit (loss) from continuing operations of associates and joint ventures accounted for using equity method	X <sup>duration, credit</sup>	IFRS 12.816 <sup>a</sup> disclosure				
IFRS	6	Share of post-tax profit (loss) from discontinued operations of associates and joint ventures accounted for using equity method	X <sup>duration, credit</sup>	IFRS 12.816 <sup>b</sup> disclosure				
IFRS	6	Share of other comprehensive income of associates and joint ventures accounted for using equity method, net of tax	X <sup>duration, credit</sup>	IAS 1.91 <sup>a</sup> disclosure, IFRS 12.816 <sup>c</sup> disclosure				
IFRS	6	Share of total comprehensive income of associates and joint ventures accounted for using equity method	X <sup>duration, credit</sup>	IFRS 12.816 <sup>d</sup> disclosure				
IFRS	6	Disclosure of reconciliation of summarised financial information of joint venture accounted for using equity method to carrying amount of interest in joint venture [text block]	text block	IFRS 12.814 <sup>b</sup> disclosure				
IFRS	6	Description of nature and extent of significant restrictions on transfer of funds to entity	text	IFRS 12.19D <sup>a</sup> disclosure, IFRS 12.22 <sup>a</sup> disclosure				
IFRS	6	Date of end of reporting period of financial statements of joint venture	yyyy-mm-dd	IFRS 12.22 b <sup>i</sup> disclosure				
IFRS	6	Description of reason why using different reporting date or period for joint venture	text	IFRS 12.22 b <sup>ii</sup> disclosure				
IFRS	6	Unrecognised share of losses of joint ventures	X <sup>duration, debit</sup>	IFRS 12.22 <sup>c</sup> disclosure				
IFRS	6	Cumulative unrecognised share of losses of joint ventures	X <sup>instant, credit</sup>	IFRS 12.22 <sup>c</sup> disclosure				
IFRS	6	Commitments in relation to joint ventures	X <sup>instant, credit</sup>	IFRS 12.23 <sup>b</sup> disclosure				
IFRS	6	Contingent liabilities incurred in relation to interests in joint ventures	X <sup>instant, credit</sup>	IFRS 12.23 <sup>b</sup> disclosure				
IFRS	6	Share of contingent liabilities of joint ventures incurred jointly with other investors	X <sup>instant, credit</sup>	IFRS 12.23 <sup>b</sup> disclosure				
IFRS	2	Disclosure of interests in unconsolidated structured entities [text block]	text block	IFRS 12.2 b <sup>iii</sup> disclosure				
IFRS	3	Disclosure of unconsolidated structured entities [text block]	text block	IFRS 12.84 <sup>a</sup> disclosure				
IFRS	4	Disclosure of unconsolidated structured entities [abstract]						
IFRS	5	Disclosure of unconsolidated structured entities [table]	table	IFRS 12.84 <sup>a</sup> disclosure				
IFRS	6	Unconsolidated structured entities [axis]	axis	IFRS 12.84 <sup>a</sup> disclosure				
IFRS	7	Entity's total for unconsolidated structured entities [member]	member [default]	IFRS 12.84 <sup>a</sup> disclosure				
IFRS	8	Unconsolidated structured entities [member]	member	IFRS 12.84 <sup>a</sup> disclosure				
IFRS	8	Securitisation vehicles [member]	member	IFRS 12.823 <sup>a</sup> sample				
IFRS	8	Asset-backed financings [member]	member	IFRS 12.823 <sup>b</sup> sample				
IFRS	8	Investment funds [member]	member	IFRS 12.823 <sup>c</sup> sample				
IFRS	5	Disclosure of unconsolidated structured entities [line items]	line items					
IFRS	6	Disclosure of information about interests in structured entity [text block]	text block	IFRS 12.26 <sup>disclosure</sup>				
IFRS	6	Description of how entity determined which structured entities it sponsored	text	IFRS 12.27 <sup>disclosure</sup>				
IFRS	6	Income from structured entities	X <sup>duration, credit</sup>	IFRS 12.27 <sup>b</sup> disclosure				
IFRS	6	Description of types of income from structured entities	text	IFRS 12.826 <sup>c</sup> sample, IFRS 12.27 <sup>b</sup> disclosure				
IFRS	6	Assets transferred to structured entities, at time of transfer	X <sup>duration, credit</sup>	IFRS 12.27 <sup>c</sup> disclosure				
IFRS	6	Assets recognised in entity's financial statements in relation to structured entities	X <sup>instant, debit</sup>	IFRS 12.29 <sup>disclosure</sup>				
IFRS	6	Liabilities recognised in entity's financial statements in relation to structured entities	X <sup>instant, credit</sup>	IFRS 12.29 <sup>disclosure</sup>				
IFRS	6	Description of line items in statement of financial position in which assets and liabilities recognised in relation to structured entities are recognised	text	IFRS 12.29 <sup>d</sup> disclosure				
IFRS	6	Maximum exposure to loss from interests in structured entities	X <sup>instant</sup>	IFRS 12.29 <sup>e</sup> disclosure				
IFRS	6	Information about how maximum exposure to loss from interests in structured entities is determined	text	IFRS 12.29 <sup>f</sup> disclosure				
IFRS	6	Description of fact and reasons why maximum exposure to loss from interests in structured entities cannot be quantified	text	IFRS 12.29 <sup>g</sup> disclosure				
IFRS	6	Description of comparison between assets and liabilities recognised in relation to structured entities and maximum exposure to loss from interests in structured entity	text	IFRS 12.29 <sup>h</sup> disclosure				
IFRS	6	Description of type of support provided to structured entity without having contractual obligation to do so	text	IFRS 12.15 <sup>a</sup> disclosure, IFRS 12.30 <sup>a</sup> disclosure				
IFRS	6	Support provided to structured entity without having contractual obligation to do so	X <sup>duration</sup>	IFRS 12.30 <sup>a</sup> disclosure, IFRS 12.15 <sup>a</sup> disclosure				
IFRS	6	Description of reasons for providing support to structured entity without having contractual obligation to do so	text	IFRS 12.15 <sup>b</sup> disclosure, IFRS 12.30 <sup>a</sup> disclosure				
IFRS	6	Description of intentions to provide support to structured entity	text	IFRS 12.17 <sup>disclosure</sup> , IFRS 12.31 <sup>disclosure</sup>				
IFRS	6	Additional information about nature of and changes in risks associated with interests in structured entities [text block]	text block	IFRS 12.825 <sup>disclosure</sup>				
IFRS	7	Description of terms of contractual arrangements that could require parent or subsidiaries to provide financial support to structured entity	text	IFRS 12.14 <sup>disclosure</sup> , IFRS 12.826 <sup>b</sup> sample				
IFRS	7	Losses incurred in relation to interests in structured entities	X <sup>duration, debit</sup>	IFRS 12.826 <sup>b</sup> sample				
IFRS	7	Description of whether entity is required to absorb losses of structured entities before other parties	text	IFRS 12.826 <sup>c</sup> sample				
IFRS	7	Maximum limit of losses of structured entities which entity is required to absorb before other parties	X <sup>instant, credit</sup>	IFRS 12.826 <sup>d</sup> sample				
IFRS	7	Disclosure of ranking and amounts of potential losses in structured entities borne by parties whose interests rank lower than entity's interests [text block]	text block	IFRS 12.826 <sup>e</sup> sample				
IFRS	7	Disclosure of information about liquidity arrangements, guarantees or other commitments with third parties that may affect fair value or risk of interests in structured entities [text block]	text block	IFRS 12.826 <sup>f</sup> sample				
IFRS	7	Description of difficulties structured entity experienced in financing its activities	text	IFRS 12.826 <sup>g</sup> sample				
IFRS	7	Disclosure of forms of funding of structured entity and their weighted-average life [text block]	text block	IFRS 12.826 <sup>h</sup> sample				
IFRS	2	Disclosure of investment entities [text block]	text block	IFRS 12 - Investment entity status <sup>disclosure</sup>				
IFRS	3	Information about significant judgements and assumptions made in determining that entity is investment entity	text	IFRS 12.9A <sup>disclosure</sup>				

IFRS / AU	Level	Label	Type	IFRS reference	AU additional reference	AU Reference	Not used in IFRS AU Taxonomy	Not used in entry point two
IFRS	3	Description of reasons for concluding that entity is investment entity if it does not have one or more typical characteristics	text	IFRS 12.9A <sup>Disclosure</sup>				
IFRS	3	Description of change of investment entity status	text	IFRS 12.9B <sup>Disclosure</sup>				
IFRS	3	Description of reasons for change of investment entity status	text	IFRS 12.9B <sup>Disclosure</sup>				
IFRS	3	Disclosure of effect of change of investment entity status on financial statements [text block]	text block	IFRS 12.9B <sup>Disclosure</sup>				
IFRS	4	Fair value of subsidiaries that cease to be consolidated as of date of change of investment entity status	X <sup>Instant, debit</sup>	IFRS 12.9B <sup>Disclosure</sup>				
IFRS	4	Gain (loss) on cessation of consolidation of subsidiaries due to change of investment entity status	X <sup>duration, credit</sup>	IFRS 12.9B <sup>Disclosure</sup>				
IFRS	4	Description of line items in profit or loss in which gain (loss) on cessation of consolidation of subsidiaries is recognised	text	IFRS 12.9B <sup>Disclosure</sup>				
IFRS	3	Statement that investment entity is required to apply exception from consolidation	text	IFRS 12.19A <sup>Disclosure</sup>				
IFRS	3	Disclosure of information about unconsolidated subsidiaries [text block]	text block	IFRS 12.19B <sup>Disclosure</sup>				
IFRS	4	Disclosure of information about unconsolidated subsidiaries [abstract]	text	IFRS 12.19B <sup>Disclosure</sup>				
IFRS	5	Disclosure of information about unconsolidated subsidiaries [table]	table	IFRS 12.19B <sup>Disclosure</sup>				
IFRS	6	Unconsolidated subsidiaries [axis]	axis	IFRS 12.19B <sup>Disclosure</sup>				
IFRS	7	Entity's total for unconsolidated subsidiaries [member]	member [default]	IFRS 12.19B <sup>Disclosure</sup>				
IFRS	8	Unconsolidated subsidiaries [member]	member	IFRS 12.19B <sup>Disclosure</sup>				
IFRS	8	Unconsolidated subsidiaries that investment entity controls directly [member]	member	IFRS 12.19B <sup>Disclosure</sup>				
IFRS	8	Unconsolidated subsidiaries controlled by subsidiaries of investment entity [member]	member	IFRS 12.19B <sup>Disclosure</sup>				
IFRS	5	Disclosure of information about unconsolidated subsidiaries [line items]	line items					
IFRS	6	Name of subsidiary	text	IAS 27.16 b (i) <sup>Disclosure</sup> , IFRS 12.19B <sup>Disclosure</sup> , IFRS 12.12 <sup>Disclosure</sup> , IAS 27.17 b (i) <sup>Disclosure</sup>				
IFRS	6	Principal place of business of subsidiary	text	IAS 27.17 b (ii) <sup>Disclosure</sup> , IFRS 12.19B <sup>Disclosure</sup> , IFRS 12.12 <sup>Disclosure</sup> , IAS 27.16 b (ii) <sup>Disclosure</sup>				
IFRS	6	Country of incorporation of subsidiary	text	IAS 27.16 b (iii) <sup>Disclosure</sup> , IFRS 12.19B <sup>Disclosure</sup> , IFRS 12.12 <sup>Disclosure</sup> , IAS 27.17 b (iii) <sup>Disclosure</sup>				
IFRS	6	Proportion of ownership interest in subsidiary	X,XX	IAS 27.16 b (iii) <sup>Disclosure</sup> , IFRS 12.19B <sup>Disclosure</sup> , IAS 27.17 b (iii) <sup>Disclosure</sup>				
IFRS	6	Proportion of voting rights held in subsidiary	X,XX	IAS 27.17 b (iii) <sup>Disclosure</sup> , IAS 27.16 b (iii) <sup>Disclosure</sup> , IFRS 12.19B <sup>Disclosure</sup>				
IFRS	6	Description of nature and extent of significant restrictions on transfer of funds to entity	text	IFRS 12.19D <sup>Disclosure</sup> , IFRS 12.22 <sup>Disclosure</sup>				
IFRS	6	Description of current commitments or intentions to provide support to subsidiary	text	IFRS 12.19D <sup>Disclosure</sup>				
IFRS	6	Description of type of support provided to subsidiary by investment entity or its subsidiaries without having contractual obligation to do so	text	IFRS 12.19E <sup>Disclosure</sup>				
IFRS	6	Support provided to subsidiary by investment entity or its subsidiaries without having contractual obligation to do so	X <sup>duration</sup>	IFRS 12.19E <sup>Disclosure</sup>				
IFRS	6	Description of reasons for providing support to subsidiary by investment entity or its subsidiaries without having contractual obligation to do so	text	IFRS 12.19E <sup>Disclosure</sup>				
IFRS	3	Disclosure of information about unconsolidated structured entities controlled by investment entity [text block]	text block	IFRS 12.19F <sup>Disclosure</sup>				
IFRS	4	Disclosure of information about unconsolidated structured entities controlled by investment entity [abstract]	text					
IFRS	5	Disclosure of information about unconsolidated structured entities controlled by investment entity [table]	table	IFRS 12.19F <sup>Disclosure</sup>				
IFRS	6	Unconsolidated structured entities controlled by investment entity [axis]	axis	IFRS 12.19F <sup>Disclosure</sup>				
IFRS	7	Unconsolidated structured entities controlled by investment entity [member]	member [default]	IFRS 12.19F <sup>Disclosure</sup>				
IFRS	5	Disclosure of information about unconsolidated structured entities controlled by investment entity [line items]	line items					
IFRS	6	Description of terms of contractual arrangements that could require investment entity or its subsidiaries to provide financial support to unconsolidated structured entity controlled by investment entity	text	IFRS 12.19F <sup>Disclosure</sup>				
IFRS	6	Explanation of relevant factors in reaching decision to provide support that resulted in controlling unconsolidated structured entity	text	IFRS 12.19G <sup>Disclosure</sup>				
IFRS	2	Description of fact that entity does not have legal or constructive obligation to negative net assets, transition from proportionate consolidation to equity method	text	IFRS 11.C4 <sup>Disclosure</sup>				
IFRS	2	Cumulative unrecognised share of losses of joint ventures, transition from proportionate consolidation to equity method	X <sup>Instant, credit</sup>	IFRS 11.C4 <sup>Disclosure</sup>				
IFRS	2	Disclosure of breakdown of assets and liabilities aggregated into single line investment balance, transition from proportionate consolidation to equity method [text block]	text block	IFRS 11.C5 <sup>Disclosure</sup>				
IFRS	2	Disclosure of reconciliation between investment derecognised and assets and liabilities recognised, transition from equity method to accounting for assets and liabilities [text block]	text block	IFRS 11.C10 <sup>Disclosure</sup>				
IFRS	2	Disclosure of reconciliation between investment derecognised and assets and liabilities recognised, transition from accounting for investment at cost or in accordance with IFRS 9 to accounting for assets and liabilities [text block]	text block	IFRS 11.C12 <sup>Disclosure</sup>				
IFRS	2	Identification of unadjusted comparative information	text	Effective 2014-07-01 IAS 38.130 <sup>Disclosure</sup> , IFRS 11.C12B <sup>Disclosure</sup> , Effective 2014-07-01 IAS 16.80A <sup>Disclosure</sup> , IFRS 10.C6B <sup>Disclosure</sup> , IAS 27.18 <sup>Disclosure</sup> , IAS 16.80A <sup>Disclosure</sup> , IAS 38.130 <sup>Disclosure</sup>				
IFRS	2	Statement that unadjusted comparative information has been prepared on different basis	text	Effective 2014-07-01 IAS 16.80A <sup>Disclosure</sup> , IAS 27.18 <sup>Disclosure</sup> , IFRS 11.C12B <sup>Disclosure</sup> , IFRS 10.C6B <sup>Disclosure</sup> , Effective 2014-07-01 IAS 38.130 <sup>Disclosure</sup> , IAS 38.130 <sup>Disclosure</sup> , IAS 16.80A <sup>Disclosure</sup>				
IFRS	2	Explanation of basis of preparation of unadjusted comparative information	text	IAS 27.18 <sup>Disclosure</sup> , Effective 2014-07-01 IAS 16.80A <sup>Disclosure</sup> , Effective 2014-07-01 IAS 38.130 <sup>Disclosure</sup> , IFRS 11.C12B <sup>Disclosure</sup> , IFRS 10.C6B <sup>Disclosure</sup> , IAS 16.80A <sup>Disclosure</sup> , IAS 38.130 <sup>Disclosure</sup>				
IFRS	2			IAS 38.130 <sup>Disclosure</sup>				
		<b>025000 Notes - Non-current asset held for sale and discontinued operations</b>						
IFRS	1	Disclosure of non-current assets held for sale and discontinued operations [text block]	text block	IFRS 5 - Presentation and disclosure <sup>Disclosure</sup>				
IFRS	2	Revenue, discontinued operations	X <sup>duration, credit</sup>	IFRS 5.33 b (i) <sup>Disclosure</sup>				
IFRS	2	Expenses, discontinued operations	X <sup>duration, debit</sup>	IFRS 5.33 b (i) <sup>Disclosure</sup>				
IFRS	2	Profit (loss) before tax, discontinued operations	X <sup>duration, credit</sup>	IFRS 5.33 b (i) <sup>Disclosure</sup>				
IFRS	2	Tax expense relating to profit (loss) from ordinary activities of discontinued operations	X <sup>duration, debit</sup>	IFRS 5.33 b (ii) <sup>Disclosure</sup> , IAS 12.81 h (ii) <sup>Disclosure</sup>				
IFRS	2	Gain (loss) recognised on measurement to fair value less costs to sell or on disposal of assets or disposal groups constituting discontinued operation	X <sup>duration, credit</sup>	IFRS 5.33 b (iii) <sup>Disclosure</sup>				
IFRS	2	Tax expense relating to gain (loss) on discontinuance	X <sup>duration, debit</sup>	IFRS 5.33 b (iv) <sup>Disclosure</sup> , IAS 12.81 h (i) <sup>Disclosure</sup>				
IFRS	2	Cash flows from continuing and discontinued operations [abstract]						
IFRS	3	Cash flows from (used in) operating activities [abstract]						
IFRS	4	Net cash flows from (used in) operating activities, continuing operations	X <sup>duration, debit</sup>	IFRS 5.33 <sup>Disclosure</sup>				
IFRS	4	Net cash flows from (used in) operating activities, discontinued operations	X <sup>duration, debit</sup>	IFRS 5.33 <sup>Disclosure</sup>				
IFRS	3	Cash flows from (used in) investing activities [abstract]		IAS 7.10 <sup>Disclosure</sup> , IAS 7.50 <sup>Disclosure</sup>				
IFRS	4	Net cash flows from (used in) investing activities, continuing operations	X <sup>duration, debit</sup>	IFRS 5.33 <sup>Disclosure</sup>				
IFRS	4	Net cash flows from (used in) investing activities, discontinued operations	X <sup>duration, debit</sup>	IFRS 5.33 <sup>Disclosure</sup>				
IFRS	4	Net cash flows from (used in) investing activities	X <sup>duration, debit</sup>	IAS 7.10 <sup>Disclosure</sup> , IAS 7.50 <sup>Disclosure</sup>				
IFRS	3	Cash flows from (used in) financing activities [abstract]						
IFRS	4	Net cash flows from (used in) financing activities, continuing operations	X <sup>duration, debit</sup>	IFRS 5.33 <sup>Disclosure</sup>				
IFRS	4	Net cash flows from (used in) financing activities, discontinued operations	X <sup>duration, debit</sup>	IFRS 5.33 <sup>Disclosure</sup>				
IFRS	4	Net cash flows from (used in) financing activities	X <sup>duration, debit</sup>	IAS 7.50 <sup>Disclosure</sup> , IAS 7.10 <sup>Disclosure</sup>				
IFRS	3	Increase (decrease) in cash and cash equivalents, discontinued operations	X <sup>duration, debit</sup>	IFRS 5.33 <sup>Common practice</sup>				
IFRS	2	Income from continuing operations attributable to owners of parent	X <sup>duration, credit</sup>	IFRS 5.33 <sup>Disclosure</sup>				
IFRS	2	Income from discontinued operations attributable to owners of parent	X <sup>duration, credit</sup>	IFRS 5.33 <sup>Disclosure</sup>				
IFRS	2	Profit (loss) from continuing operations attributable to non-controlling interests	X <sup>duration, credit</sup>	IFRS 5 - Example 11 <sup>Example</sup>				
IFRS	2	Profit (loss) from discontinued operations attributable to non-controlling interests	X <sup>duration, credit</sup>	IFRS 5 - Example 11 <sup>Example</sup>				
IFRS	2	Explanation of nature and adjustments to amounts previously presented in discontinued operations	text	IFRS 5.35 <sup>Disclosure</sup>				
IFRS	2	Description of non-current asset or disposal group held for sale which were sold or reclassified	text	IFRS 5.41 <sup>Disclosure</sup>				
IFRS	2	Explanation of facts and circumstances of sale or reclassification and expected disposal, manner and timing	text	IFRS 5.41 <sup>Disclosure</sup>				
IFRS	2	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 <sup>duration, credit</sup>	IFRS 5.41 <sup>Disclosure</sup>				
IFRS	2	Description of segment in which non-current asset or disposal group held for sale is presented	text	IFRS 5.41 <sup>Disclosure</sup>				
IFRS	2	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 <sup>Disclosure</sup>				
IFRS	2	Explanation of effect of changes in plan to sell non-current asset or disposal group held for sale on results of operations for prior period	text	IFRS 5.42 <sup>Disclosure</sup>				
IFRS	2	Description of changes in plan to sell non-current asset or disposal group held for sale	text	IFRS 5.42 <sup>Disclosure</sup>				
		<b>025200 Inventories (including IAS 2)</b>						
IFRS	1	Disclosure of inventories [text block]	text block	IAS 2 - Disclosure <sup>Disclosure</sup>				
IFRS	2	Description of accounting policy for measuring inventories [text block]	text block	IAS 2.36 <sup>Disclosure</sup>				
IFRS	2	Description of inventory cost formulas	text	IAS 2.36 <sup>Disclosure</sup>				
IFRS	2	Inventories, at fair value less costs to sell	X <sup>Instant, debit</sup>	IAS 2.36 <sup>Disclosure</sup>				
IFRS	2	Inventory write-down	X <sup>duration</sup>	IAS 2.36 <sup>Disclosure</sup> , IAS 1.98 <sup>Disclosure</sup>				
IFRS	2	Reversal of inventory write-down	X <sup>duration</sup>	IAS 1.98 <sup>Disclosure</sup> , IAS 2.36 <sup>Disclosure</sup>				
IFRS	2	Description of circumstances leading to reversals of inventory write-down	text	IAS 2.36 <sup>Disclosure</sup>				
IFRS	2	Cost of inventories recognised as expense during period	X <sup>duration, debit</sup>	IAS 2.36 <sup>Disclosure</sup>				
IFRS	2	Inventories pledged as security for liabilities	X <sup>duration, debit</sup>	IAS 2.36 <sup>Disclosure</sup>				
AU	2	Disclosure of additional information by not-for-profit entities in relation to inventories [text block]	text block			ASB 102.Aus36.1		
AU	2	Description of accounting policies adopted in measuring inventories held for distribution, including cost formula used [text block]	text block			ASB 102.Aus36.1(a)		
AU	2	Disclosure of total carrying amount of inventories held for distribution and carrying amount in classifications appropriate to entity	text block			ASB 102.Aus36.1(b)		
AU	2	Inventories held for distribution recognised as expense during period	X <sup>duration, debit</sup>			ASB 102.Aus36.1(c)		
AU	2	Write-down of inventories held for distribution recognised as expense during period	X <sup>duration</sup>			ASB 102.Aus36.1(d)		
AU	2	Reversal of any write-down that is recognised as reduction in amount of inventories held for distribution recognised as expense in period	X <sup>duration</sup>			ASB 102.Aus36.1(e)		
AU	2	Description of circumstances or events that led to reversal of write-down of inventories held for distribution [text block]	text block			ASB 102.Aus36.1(f)		
AU	2	Inventories held for distribution pledged as security for liabilities	X <sup>duration, debit</sup>			ASB 102.Aus36.1(g)		

IFRS / AU	Level	Label	Type	IFRS reference	AU additional reference	AU Reference	Not used in IFRS AU Taxonomy	Not used in entry point two
AU	2	Description of basis on which any loss of service potential of inventories held for distribution is assessed, or bases when more than one basis is used [text block]	text block			ASB 102.Aus36.1(h)		
		<b>[327570] Notes - Other provisions, contingent liabilities and contingent assets</b>						
IFRS	1	Disclosure of other provisions, contingent liabilities and contingent assets [text block]	text block	IAS 37 - Disclosure				
IFRS	2	Disclosure of other provisions [text block]	text block	IAS 37.84				
IFRS	3	Disclosure of other provisions [abstract]						
IFRS	4	Disclosure of other provisions [table]	table	IAS 37.84				
IFRS	5	Classes of other provisions [axis]	axis	IAS 37.84				
IFRS	6	Other provisions [member]	member [default]	IAS 37.84				
IFRS	7	Warranty provision [member]	member	IAS 37 - Example 1 Warranties				
IFRS	7	Restructuring provision [member]	member	IAS 37.70				
IFRS	7	Legal proceedings provision [member]	member	IAS 37 - Example 10 A court case				
IFRS	7	Refunds provision [member]	member	IAS 37 - Example 4 Refunds policy				
IFRS	7	Onerous contracts provision [member]	member	IAS 37 - Example 8 An onerous contract				
IFRS	7	Provision for decommissioning, restoration and rehabilitation costs [member]	member	IAS 37 - D Examples; disclosure				
IFRS	7	Other environment related provision [member]	member	IAS 37.84				
IFRS	7	Provision for credit commitments [member]	member	IAS 37.84				
IFRS	7	Provision for taxes other than income tax [member]	member	IAS 37.84				
IFRS	7	Miscellaneous other provisions [member]	member	IAS 37.84				
IFRS	4	Disclosure of other provisions [line items]	line items					
IFRS	5	Reconciliation of changes in other provisions [abstract]						
IFRS	6	Other provisions at beginning of period	X instant, credit	IAS 1.78 d	IAS 37.84			
IFRS	6	Changes in other provisions [abstract]						
IFRS	7	Additional provisions, other provisions [abstract]						
IFRS	8	New provisions, other provisions	X duration, credit	IAS 37.84	Common practice			
IFRS	8	Increase in existing provisions, other provisions	X duration, credit	IAS 37.84				
IFRS	8	Total additional provisions, other provisions	X duration, credit	IAS 37.84				
IFRS	7	Acquisitions through business combinations, other provisions	X duration, credit	IAS 37.84				
IFRS	7	Provision used, other provisions	(X) duration, debit	IAS 37.84				
IFRS	7	Unused provision reversed, other provisions	(X) duration, debit	IAS 37.84				
IFRS	7	Increase through adjustments arising from passage of time, other provisions	X duration, credit	IAS 37.84				
IFRS	7	Increase (decrease) through change in discount rate, other provisions	X duration, credit	IAS 37.84				
IFRS	7	Increase (decrease) through net exchange differences, other provisions	X duration, credit	IAS 37.84	Common practice			
IFRS	7	Decrease through loss of control of subsidiary, other provisions	(X) duration, debit	IAS 37.84	Common practice			
IFRS	7	Increase (decrease) through transfers and other changes, other provisions	X duration, credit	IAS 37.84	Common practice			
IFRS	8	Decrease through transfer to liabilities included in disposal groups classified as held for sale, other provisions	(X) duration, debit	IAS 37.84	Common practice			
IFRS	7	Total increase (decrease) in other provisions	X duration, credit	IAS 37.84				
IFRS	6	Other provisions at end of period	X instant, credit	IAS 1.78 d	IAS 37.84			
IFRS	5	Description of nature of obligation, other provisions	text	IAS 37.85				
IFRS	5	Description of expected timing of outflows, other provisions	text	IAS 37.85				
IFRS	5	Indication of uncertainties of amount or timing of outflows, other provisions	text	IAS 37.85				
IFRS	5	Description of major assumptions made concerning future events, other provisions	text	IAS 37.85				
IFRS	5	Asset recognised for expected reimbursement, other provisions	X instant, debit	IAS 37.85				
IFRS	5	Expected reimbursement, other provisions	X instant, debit	IAS 37.85				
IFRS	2	Disclosure of contingent liabilities [text block]	text block	IAS 37.86				
IFRS	3	Disclosure of contingent liabilities [abstract]						
IFRS	4	Disclosure of contingent liabilities [table]	table	IAS 37.86				
IFRS	5	Classes of contingent liabilities [axis]	axis	IAS 37.86	IFRS 3.867			
IFRS	6	Contingent liabilities [member]	member [default]	IFRS 3.867	IAS 37.88			
IFRS	7	Warranty contingent liability [member]	member	IAS 37.88				
IFRS	7	Restructuring contingent liability [member]	member	IAS 37.88				
IFRS	7	Legal proceedings contingent liability [member]	member	IAS 37.88				
IFRS	7	Onerous contracts contingent liability [member]	member	IAS 37.88				
IFRS	7	Contingent liability for decommissioning, restoration and rehabilitation costs [member]	member	IAS 37.88				
IFRS	7	Other environment related contingent liability [member]	member	IAS 37.88	Common practice			
IFRS	7	Tax contingent liability [member]	member	IAS 37.88	Common practice			
IFRS	7	Contingent liability for guarantees [member]	member	IAS 37.88	Common practice			
IFRS	7	Contingent liabilities related to joint ventures [member]	member	IAS 37.88				
IFRS	7	Share of contingent liabilities of associates [member]	member	IAS 37.88				
IFRS	7	Contingent liability arising from post-employment benefit obligations [member]	member	IAS 19.152				
IFRS	7	Other contingent liabilities [member]	member	IAS 37.88				
IFRS	4	Disclosure of contingent liabilities [line items]	line items					
IFRS	5	Description of nature of obligation, contingent liabilities	text	IAS 37.86				
IFRS	5	Explanation of estimated financial effect of contingent liabilities	text	IAS 37.86				
IFRS	5	Estimated financial effect of contingent liabilities	X instant	IAS 37.86				
IFRS	5	Explanation of possibility of reimbursement, contingent liabilities	text	IAS 37.86				
IFRS	5	Indication of uncertainties of amount or timing of outflows, contingent liabilities	text	IAS 37.86				
IFRS	2	Description of nature of contingent assets	text	IAS 37.89				
IFRS	2	Explanation of estimated financial effect of contingent assets	text	IAS 37.89				
IFRS	2	Estimated financial effect of contingent assets	X instant	IAS 37.89				
IFRS	2	Information about contingent assets that disclosure is not practicable	text	IAS 37.91				
IFRS	2	Information about contingent liabilities that disclosure is not practicable	text	IAS 37.91				
IFRS	2	Explanation of general nature of dispute and of reason for non-disclosure of information regarding provision	text	IAS 37.92				
IFRS	2	Explanation of general nature of dispute and of reason for non-disclosure of information regarding contingent liability	text	IAS 37.92				
IFRS	2	Explanation of general nature of dispute and of reason for non-disclosure of information regarding contingent asset	text	IAS 37.92				
		<b>[831110] Notes - Revenue</b>						
IFRS	1	Disclosure of revenue [text block]	text block	IAS 1.10	Common practice; Expiry date 2017-01-01 IAS 18 - Disclosure			
IFRS	2	Description of accounting policy for recognition of revenue [text block]	text block	Expiry date 2017-01-01 IAS 18.35	IAS 1.117	Common practice		
		<b>[831150] Notes - Revenue from contracts with customers</b>						
IFRS	1	Disclosure of revenue from contracts with customers [text block]	text block	Effective 2017-01-01 IFRS 15 - Disclosure				
IFRS	2	Contract assets [abstract]		Effective 2017-01-01 IFRS 15 - Presentation				
IFRS	3	Non-current contract assets	X instant, debit	Effective 2017-01-01 IFRS 15.105				
IFRS	3	Current contract assets	X instant, debit	Effective 2017-01-01 IFRS 15.105				
IFRS	3	Total contract assets	X instant, debit	Effective 2017-01-01 IFRS 15.105	Effective 2017-01-01 IFRS 15.116			
IFRS	2	Contract liabilities [abstract]						
IFRS	3	Non-current contract liabilities	X instant, credit	Effective 2017-01-01 IFRS 15.105				
IFRS	3	Current contract liabilities	X instant, credit	Effective 2017-01-01 IFRS 15.105				
IFRS	3	Total contract liabilities	X instant, credit	Effective 2017-01-01 IFRS 15.105	Effective 2017-01-01 IFRS 15.116			
IFRS	2	Receivables from contracts with customers [abstract]						
IFRS	3	Non-current receivables from contracts with customers	X instant, debit	Effective 2017-01-01 IFRS 15.105				
IFRS	3	Current receivables from contracts with customers	X instant, debit	Effective 2017-01-01 IFRS 15.105				
IFRS	3	Total receivables from contracts with customers	X instant, debit	Effective 2017-01-01 IFRS 15.116	Effective 2017-01-01 IFRS 15.105			
IFRS	2	Revenue from contracts with customers	X duration, credit	Effective 2017-01-01 IFRS 15.113	Effective 2017-01-01 IFRS 15.114			
IFRS	2	Impairment loss on receivables or contract assets arising from contracts with customers	X duration, debit	Effective 2017-01-01 IFRS 15.113				
IFRS	2	Disclosure of disaggregation of revenue from contracts with customers [text block]	text block	Effective 2017-01-01 IFRS 15.114				
IFRS	3	Disclosure of disaggregation of revenue from contracts with customers [abstract]						
IFRS	4	Disclosure of disaggregation of revenue from contracts with customers [table]	table	Effective 2017-01-01 IFRS 15.114				
IFRS	5	Products and services [axis]	axis	IFRS 8.32	Effective 2017-01-01 IFRS 15.889			
IFRS	6	Products and services [member]	member [default]	Effective 2017-01-01 IFRS 15.889				
IFRS	5	Geographical areas [axis]	axis	IFRS 8.33	Effective 2017-01-01 IFRS 15.889			
IFRS	6	Geographical areas [member]	member [default]	Effective 2017-01-01 IFRS 15.889				
IFRS	5	Markets of customers [axis]	axis	Effective 2017-01-01 IFRS 15.889				
IFRS	6	Markets of customers [member]	member [default]	Effective 2017-01-01 IFRS 15.889				
IFRS	5	Types of customers [axis]	axis	Effective 2017-01-01 IFRS 15.889				
IFRS	6	Types of customers [member]	member [default]	Effective 2017-01-01 IFRS 15.889				
IFRS	7	Government customers [member]	member	Effective 2017-01-01 IFRS 15.889				
IFRS	7	Non-government customers [member]	member	Effective 2017-01-01 IFRS 15.889				
IFRS	5	Types of contracts [axis]	axis	Effective 2017-01-01 IFRS 15.889				
IFRS	6	Types of contracts [member]	member [default]	Effective 2017-01-01 IFRS 15.889				
IFRS	7	Fixed-price contracts [member]	member	Effective 2017-01-01 IFRS 15.889				
IFRS	7	Time-and-materials contracts [member]	member	Effective 2017-01-01 IFRS 15.889				
IFRS	5	Contract duration [axis]	axis	Effective 2017-01-01 IFRS 15.889				
IFRS	6	Contract duration [member]	member [default]	Effective 2017-01-01 IFRS 15.889				
IFRS	7	Short-term contracts [member]	member	Effective 2017-01-01 IFRS 15.889				
IFRS	7	Long-term contracts [member]	member	Effective 2017-01-01 IFRS 15.889				
IFRS	5	Timing of transfer of goods or services [axis]	axis	Effective 2017-01-01 IFRS 15.889				
IFRS	6	Timing of transfer of goods or services [member]	member [default]	Effective 2017-01-01 IFRS 15.889				
IFRS	7	Goods or services transferred at point in time [member]	member	Effective 2017-01-01 IFRS 15.889				
IFRS	7	Goods or services transferred over time [member]	member	Effective 2017-01-01 IFRS 15.889				
IFRS	5	Sales channels [axis]	axis	Effective 2017-01-01 IFRS 15.889				
IFRS	6	Sales channels [member]	member [default]	Effective 2017-01-01 IFRS 15.889				
IFRS	7	Goods sold directly to consumers [member]	member	Effective 2017-01-01 IFRS 15.889				

IFRS /AU	Level	Label	Type	IFRS reference	AU additional reference	AU Reference	Not used in IFRS AU Taxonomy	Not used in entry point two
IFRS	7	Goods sold through intermediaries [member]	member	Effective 2017-01-01 IFRS 15.889 <sup>a</sup> Example				
IFRS	5	Segments [axis]	axis	IFRS 8.23 <sup>a</sup> Disclosure, IAS 36.130 d (ii) <sup>a</sup> Disclosure, Effective 2017-01-01 IFRS 15.115 <sup>a</sup> Disclosure				
IFRS	6	Segments [member]	member [default]	IFRS 8.28 <sup>a</sup> Disclosure, IAS 36.130 d (ii) <sup>a</sup> Disclosure, Effective 2017-01-01 IFRS 15.115 <sup>a</sup> Disclosure				
IFRS	7	Reportable segments [member]	member	IFRS 8.23 <sup>a</sup> Disclosure, Effective 2017-01-01 IFRS 15.115 <sup>a</sup> Disclosure				
IFRS	7	All other segments [member]	member	Effective 2017-01-01 IFRS 15.115 <sup>a</sup> Disclosure, IFRS 8.16 <sup>a</sup> Disclosure				
IFRS	4	Disclosure of disaggregation of revenue from contracts with customers [line items]	line items					
IFRS	5	Revenue from contracts with customers	X <sup>a</sup> duration, credit	Effective 2017-01-01 IFRS 15.113 <sup>a</sup> Disclosure, Effective 2017-01-01 IFRS 15.114 <sup>a</sup> Disclosure				
IFRS	2	Information about relationship between disclosure of disaggregated revenue from contracts with customers and revenue information for reportable segments [text block]	text block	Effective 2017-01-01 IFRS 15.115 <sup>a</sup> Disclosure				
IFRS	2	Contract assets at beginning of period	X <sup>a</sup> instant, debit	Effective 2017-01-01 IFRS 15.105 <sup>a</sup> Disclosure, Effective 2017-01-01 IFRS 15.116 <sup>a</sup> Disclosure				
IFRS	2	Contract assets at end of period	X <sup>a</sup> instant, debit	Effective 2017-01-01 IFRS 15.105 <sup>a</sup> Disclosure, Effective 2017-01-01 IFRS 15.116 <sup>a</sup> Disclosure				
IFRS	2	Contract liabilities at beginning of period	X <sup>a</sup> instant, credit	Effective 2017-01-01 IFRS 15.105 <sup>a</sup> Disclosure, Effective 2017-01-01 IFRS 15.116 <sup>a</sup> Disclosure				
IFRS	2	Contract liabilities at end of period	X <sup>a</sup> instant, credit	Effective 2017-01-01 IFRS 15.105 <sup>a</sup> Disclosure, Effective 2017-01-01 IFRS 15.116 <sup>a</sup> Disclosure				
IFRS	2	Receivables from contracts with customers at beginning of period	X <sup>a</sup> instant, debit	Effective 2017-01-01 IFRS 15.116 <sup>a</sup> Disclosure, Effective 2017-01-01 IFRS 15.105 <sup>a</sup> Disclosure				
IFRS	2	Receivables from contracts with customers at end of period	X <sup>a</sup> instant, debit	Effective 2017-01-01 IFRS 15.116 <sup>a</sup> Disclosure, Effective 2017-01-01 IFRS 15.105 <sup>a</sup> Disclosure				
IFRS	2	Revenue that was included in contract liability balance at beginning of period	X <sup>a</sup> duration, credit	Effective 2017-01-01 IFRS 15.116 <sup>a</sup> Disclosure				
IFRS	2	Revenue from performance obligations satisfied or partially satisfied in previous periods	X <sup>a</sup> duration, credit	Effective 2017-01-01 IFRS 15.116 <sup>a</sup> Disclosure				
IFRS	2	Explanation of how timing of satisfaction of performance obligations relates to typical timing of payment	text	Effective 2017-01-01 IFRS 15.117 <sup>a</sup> Disclosure				
IFRS	2	Explanation of effect that timing of satisfaction of performance obligations and typical timing of payment have on contract assets and contract liabilities [text block]	text block	Effective 2017-01-01 IFRS 15.117 <sup>a</sup> Disclosure				
IFRS	2	Explanation of significant changes in contract assets and contract liabilities [text block]	text block	Effective 2017-01-01 IFRS 15.118 <sup>a</sup> Disclosure				
IFRS	3	Increase through business combinations, contract assets	X <sup>a</sup> duration, debit	Effective 2017-01-01 IFRS 15.118 <sup>a</sup> Example				
IFRS	3	Increase (decrease) through cumulative catch-up adjustments to revenue, contract assets	X <sup>a</sup> duration, debit	Effective 2017-01-01 IFRS 15.118 <sup>a</sup> Example				
IFRS	4	Increase (decrease) through cumulative catch-up adjustments to revenue arising from change in measure of progress, contract assets	X <sup>a</sup> duration, debit	Effective 2017-01-01 IFRS 15.118 <sup>a</sup> Example				
IFRS	4	Increase (decrease) through cumulative catch-up adjustments to revenue arising from change in estimate of transaction price, contract assets	X <sup>a</sup> duration, debit	Effective 2017-01-01 IFRS 15.118 <sup>a</sup> Example				
IFRS	4	Increase (decrease) through cumulative catch-up adjustments to revenue arising from contract modification, contract assets	X <sup>a</sup> duration, debit	Effective 2017-01-01 IFRS 15.118 <sup>a</sup> Example				
IFRS	3	Decrease through impairment, contract assets	X <sup>a</sup> duration, credit	Effective 2017-01-01 IFRS 15.118 <sup>a</sup> Example				
IFRS	3	Decrease through right to consideration becoming unconditional, contract assets	X <sup>a</sup> duration, credit	Effective 2017-01-01 IFRS 15.118 <sup>a</sup> Example				
IFRS	3	Increase through business combinations, contract liabilities	X <sup>a</sup> duration, credit	Effective 2017-01-01 IFRS 15.118 <sup>a</sup> Example				
IFRS	3	Increase (decrease) through cumulative catch-up adjustments to revenue, contract liabilities	X <sup>a</sup> duration, credit	Effective 2017-01-01 IFRS 15.118 <sup>a</sup> Example				
IFRS	4	Increase (decrease) through cumulative catch-up adjustments to revenue arising from change in measure of progress, contract liabilities	X <sup>a</sup> duration, credit	Effective 2017-01-01 IFRS 15.118 <sup>a</sup> Example				
IFRS	4	Increase (decrease) through cumulative catch-up adjustments to revenue arising from change in estimate of transaction price, contract liabilities	X <sup>a</sup> duration, credit	Effective 2017-01-01 IFRS 15.118 <sup>a</sup> Example				
IFRS	4	Increase (decrease) through cumulative catch-up adjustments to revenue arising from contract modification, contract liabilities	X <sup>a</sup> duration, credit	Effective 2017-01-01 IFRS 15.118 <sup>a</sup> Example				
IFRS	3	Decrease through performance obligation being satisfied, contract liabilities	X <sup>a</sup> duration, debit	Effective 2017-01-01 IFRS 15.118 <sup>a</sup> Example				
IFRS	2	Disclosure of performance obligations [text block]	text block	Effective 2017-01-01 IFRS 15.119 <sup>a</sup> Disclosure				
IFRS	3	Disclosure of performance obligations [abstract]	text	Effective 2017-01-01 IFRS 15.119 <sup>a</sup> Disclosure				
IFRS	4	Disclosure of performance obligations [table]	table	Effective 2017-01-01 IFRS 15.119 <sup>a</sup> Disclosure				
IFRS	5	Performance obligations [axis]	axis	Effective 2017-01-01 IFRS 15.119 <sup>a</sup> Disclosure				
IFRS	6	Performance obligations [member]	member [default]	Effective 2017-01-01 IFRS 15.119 <sup>a</sup> Disclosure				
IFRS	7	Performance obligations satisfied over time [member]	member	Effective 2017-01-01 IFRS 15.124 <sup>a</sup> Disclosure				
IFRS	7	Performance obligations satisfied at point in time [member]	member	Effective 2017-01-01 IFRS 15.125 <sup>a</sup> Disclosure				
IFRS	4	Disclosure of performance obligations [line items]	line items					
IFRS	5	Description of when entity typically satisfies performance obligations	text	Effective 2017-01-01 IFRS 15.119 <sup>a</sup> Disclosure				
IFRS	5	Description of significant payment terms in contracts with customers	text	Effective 2017-01-01 IFRS 15.119 <sup>a</sup> Disclosure				
IFRS	5	Description of nature of goods or services that entity has promised to transfer	text	Effective 2017-01-01 IFRS 15.119 <sup>a</sup> Disclosure				
IFRS	6	Description of performance obligations to arrange for another party to transfer goods or services	text	Effective 2017-01-01 IFRS 15.119 <sup>a</sup> Disclosure				
IFRS	5	Description of obligations for returns, refunds and other similar obligations	text	Effective 2017-01-01 IFRS 15.119 <sup>a</sup> Disclosure				
IFRS	5	Description of types of warranties and related obligations	text	Effective 2017-01-01 IFRS 15.119 <sup>a</sup> Disclosure				
IFRS	5	Description of methods used to recognise revenue from contracts with customers	text	Effective 2017-01-01 IFRS 15.124 <sup>a</sup> Disclosure				
IFRS	5	Explanation of why methods used to recognise revenue provide faithful depiction of transfer of goods or services	text	Effective 2017-01-01 IFRS 15.124 <sup>a</sup> Disclosure				
IFRS	5	Description of significant judgements made in evaluating when customer obtains control of promised goods or services	text	Effective 2017-01-01 IFRS 15.125 <sup>a</sup> Disclosure				
IFRS	2	Transaction price allocated to remaining performance obligations	X <sup>a</sup> instant, credit	Effective 2017-01-01 IFRS 15.120 <sup>a</sup> Disclosure				
IFRS	2	Explanation of when entity expects to recognise transaction price allocated to remaining performance obligations as revenue	text	Effective 2017-01-01 IFRS 15.120 b (i) <sup>a</sup> Disclosure				
IFRS	2	Disclosure of transaction price allocated to remaining performance obligations [text block]	text block	Effective 2017-01-01 IFRS 15.120 b (i) <sup>a</sup> Disclosure				
IFRS	3	Disclosure of transaction price allocated to remaining performance obligations [abstract]	text	Effective 2017-01-01 IFRS 15.120 b (i) <sup>a</sup> Disclosure				
IFRS	4	Disclosure of transaction price allocated to remaining performance obligations [table]	table	Effective 2017-01-01 IFRS 15.120 b (i) <sup>a</sup> Disclosure				
IFRS	5	Maturity [axis]	axis	IFRS 7.42E <sup>a</sup> Disclosure, IAS 1.51 <sup>a</sup> Disclosure, Effective 2018-01-01 IFRS 7.23B <sup>a</sup> Disclosure, IAS 17.47 <sup>a</sup> Example, IAS 17.31 <sup>a</sup> Disclosure, IFRS 7.811 <sup>a</sup> Example, Effective 2017-01-01 IFRS 15.120 b (i) <sup>a</sup> Disclosure, IAS 17.56 <sup>a</sup> Disclosure, IAS 17.35 <sup>a</sup> Disclosure				
IFRS	6	Aggregated time bands [member]	member [default]	IAS 17.56 <sup>a</sup> Disclosure, IAS 17.35 <sup>a</sup> Disclosure, IAS 17.47 <sup>a</sup> Disclosure, IAS 1.61 <sup>a</sup> Disclosure, IFRS 7.835 <sup>a</sup> Example, IAS 17.31 <sup>a</sup> Disclosure, IFRS 7.811 <sup>a</sup> Example, Effective 2017-01-01 IFRS 15.120 b (i) <sup>a</sup> Disclosure, Effective 2018-01-01 IFRS 7.23B <sup>a</sup> Disclosure				
IFRS	4	Disclosure of transaction price allocated to remaining performance obligations [line items]	line items					
IFRS	5	Transaction price allocated to remaining performance obligations	X <sup>a</sup> instant, credit	Effective 2017-01-01 IFRS 15.120 <sup>a</sup> Disclosure				
IFRS	2	Explanation of whether practical expedient is applied for disclosure of transaction price allocated to remaining performance obligations	text	Effective 2017-01-01 IFRS 15.122 <sup>a</sup> Disclosure				
IFRS	2	Explanation of whether any consideration from contracts with customers is not included in disclosure of transaction price allocated to remaining performance obligations	text	Effective 2017-01-01 IFRS 15.122 <sup>a</sup> Disclosure				
IFRS	2	Description of judgements, and changes in judgements, that significantly affect determination of amount and timing of revenue from contracts with customers	text	Effective 2017-01-01 IFRS 15.123 <sup>a</sup> Disclosure				
IFRS	3	Disclosure of information about methods, inputs and assumptions used for determining transaction price [text block]	text block	Effective 2017-01-01 IFRS 15.126 <sup>a</sup> Disclosure				
IFRS	3	Disclosure of information about methods, inputs and assumptions used for assessing whether estimate of variable consideration is constrained [text block]	text block	Effective 2017-01-01 IFRS 15.126 <sup>a</sup> Disclosure				
IFRS	3	Disclosure of information about methods, inputs and assumptions used for allocating transaction price [text block]	text block	Effective 2017-01-01 IFRS 15.126 <sup>a</sup> Disclosure				
IFRS	3	Disclosure of information about methods, inputs and assumptions used for measuring obligations for returns, refunds and other similar obligations [text block]	text block	Effective 2017-01-01 IFRS 15.126 <sup>a</sup> Disclosure				
IFRS	2	Description of judgements made in determining amount of costs to obtain or fulfil contracts with customers	text	Effective 2017-01-01 IFRS 15.127 <sup>a</sup> Disclosure				
IFRS	2	Description of method used to determine amortisation of assets recognised from costs to obtain or fulfil contracts with customers	text	Effective 2017-01-01 IFRS 15.127 <sup>a</sup> Disclosure				
IFRS	2	Disclosure of assets recognised from costs to obtain or fulfil contracts with customers [text block]	text block	Effective 2017-01-01 IFRS 15.128 <sup>a</sup> Disclosure				
IFRS	3	Disclosure of assets recognised from costs to obtain or fulfil contracts with customers [abstract]	text	Effective 2017-01-01 IFRS 15.128 <sup>a</sup> Disclosure				
IFRS	4	Disclosure of assets recognised from costs to obtain or fulfil contracts with customers [table]	table	Effective 2017-01-01 IFRS 15.128 <sup>a</sup> Disclosure				
IFRS	5	Categories of assets recognised from costs to obtain or fulfil contracts with customers [axis]	axis	Effective 2017-01-01 IFRS 15.128 <sup>a</sup> Disclosure				
IFRS	6	Categories of assets recognised from costs to obtain or fulfil contracts with customers [member]	member [default]	Effective 2017-01-01 IFRS 15.128 <sup>a</sup> Disclosure				
IFRS	7	Costs to obtain contracts with customers [member]	member	Effective 2017-01-01 IFRS 15.128 <sup>a</sup> Example				
IFRS	7	Pre-contract costs [member]	member	Effective 2017-01-01 IFRS 15.128 <sup>a</sup> Example				
IFRS	7	Setup costs [member]	member	Effective 2017-01-01 IFRS 15.128 <sup>a</sup> Example				
IFRS	4	Disclosure of assets recognised from costs to obtain or fulfil contracts with customers [line items]	line items					
IFRS	5	Assets recognised from costs to obtain or fulfil contracts with customers	X <sup>a</sup> instant, debit	Effective 2017-01-01 IFRS 15.128 <sup>a</sup> Disclosure				
IFRS	2	Amortisation, assets recognised from costs incurred to obtain or fulfil contracts with customers	X <sup>a</sup> duration, debit	Effective 2017-01-01 IFRS 15.128 <sup>a</sup> Disclosure				
IFRS	2	Impairment loss, assets recognised from costs incurred to obtain or fulfil contracts with customers	X <sup>a</sup> duration, debit	Effective 2017-01-01 IFRS 15.128 <sup>a</sup> Disclosure				
IFRS	2	Statement that practical expedient about existence of significant financing component has been used	text	Effective 2017-01-01 IFRS 15.129 <sup>a</sup> Disclosure				
IFRS	2	Statement that practical expedient about incremental costs of obtaining contract has been used	text	Effective 2017-01-01 IFRS 15.129 <sup>a</sup> Disclosure				
IFRS	2	Description of practical expedients used when applying IFRS 15 retrospectively	text	Effective 2017-01-01 IFRS 15.129 <sup>a</sup> Disclosure				
IFRS	2	Qualitative assessment of estimated effect of practical expedients used when applying IFRS 15 retrospectively	text	Effective 2017-01-01 IFRS 15.129 <sup>a</sup> Disclosure				
IFRS	2	Explanation of reasons for significant changes in financial statement line items due to application of IFRS 15	text	Effective 2017-01-01 IFRS 15.129 <sup>a</sup> Disclosure				
AU	2	Statement of early adoption of AASB 15 [text block]	text block			AASB 15 Aus4.3 Expiry 1/1/2017		
IFRS	1	[831400] Notes - Government grants						
IFRS	1	Disclosure of government grants [text block]	text block	IAS 20 - Disclosure <sup>a</sup> Disclosure				
IFRS	2	Description of accounting policy for government grants [text block]	text block	IAS 20.39 <sup>a</sup> Disclosure				
IFRS	2	Description of nature and extent of government grants recognised in financial statements	text	IAS 20.39 <sup>a</sup> Disclosure				
IFRS	2	Income from government grants	X <sup>a</sup> duration, credit	IAS 20.39 <sup>a</sup> Disclosure				
IFRS	2	Indication of other forms of government assistance with direct benefits for entity	text	IAS 20.39 <sup>a</sup> Disclosure				
IFRS	2	Explanation of unfulfilled conditions and other contingencies attaching to government assistance	text	IAS 20.39 <sup>a</sup> Disclosure				
IFRS	1	[831710] Notes - Construction contracts						
IFRS	1	Disclosure of recognised revenue from construction contracts [text block]	text block	Expiry date 2017-01-01 IAS 11 - Disclosure <sup>a</sup> Disclosure				

IFRS / AU	Level	Label	Type	IFRS reference	AU additional reference	AU Reference	Not used in IFRS AU Taxonomy	Not used in entry point two
IFRS	2	Revenue from construction contracts	X <sub>duration, credit</sub>	Expiry date 2017-01-01 IAS 18.35 b <sub>disclosure</sub> , Expiry date 2017-01-01 IAS 11.39 a <sub>disclosure</sub> , IAS 1.112 c <sub>common practice</sub> , Expiry date 2017-01-01 IFRIC 15.20 b <sub>disclosure</sub>				
IFRS	2	Methods used to determine construction contract revenue recognised	text	Expiry date 2017-01-01 IAS 11.39 b <sub>disclosure</sub> , Expiry date 2017-01-01 IFRIC 15.20 a <sub>disclosure</sub>				
IFRS	2	Methods used to determine stage of completion of construction in progress	text	Expiry date 2017-01-01 IAS 11.39 c <sub>disclosure</sub> , Expiry date 2017-01-01 IFRIC 15.20 c <sub>disclosure</sub>				
IFRS	2	Costs incurred and recognised profits (less recognised losses)	X <sub>instant</sub>	Expiry date 2017-01-01 IAS 11.40 a <sub>disclosure</sub> , Expiry date 2017-01-01 IFRIC 15.21 a <sub>disclosure</sub>				
IFRS	2	Advances received for contracts in progress	X <sub>instant, credit</sub>	Expiry date 2017-01-01 IAS 11.40 b <sub>disclosure</sub> , Expiry date 2017-01-01 IFRIC 15.21 b <sub>disclosure</sub>				
IFRS	2	Retention for contracts in progress	X <sub>instant, debit</sub>	Expiry date 2017-01-01 IAS 11.40 c <sub>disclosure</sub>				
IFRS	2	Gross amount due from customers for contract work as asset	X <sub>instant, debit</sub>	Expiry date 2017-01-01 IAS 11.42 a <sub>disclosure</sub>				
IFRS	2	Gross amount due to customers for contract work as liability	X <sub>instant, credit</sub>	Expiry date 2017-01-01 IAS 11.42 b <sub>disclosure</sub>				
IFRS	2	Progress billings	X <sub>instant</sub>	Expiry date 2017-01-01 IAS 11 - Contract disclosures <sup>IFRS example</sup>				
		<b>[832410] Notes - Impairment of assets</b>						
IFRS	1	Disclosure of impairment of assets [text block]	text block	IAS 36 - Disclosure <sub>disclosure</sub>				
IFRS	2	Disclosure of impairment loss and reversal of impairment loss [text block]	text block	IAS 36.126 <sub>disclosure</sub>				
IFRS	3	Disclosure of impairment loss and reversal of impairment loss [abstract]	table	IAS 36.126 <sub>disclosure</sub>				
IFRS	4	Disclosure of impairment loss and reversal of impairment loss [table]	table	IAS 36.126 <sub>disclosure</sub>				
IFRS	5	Classes of assets [axis]	axis	IAS 36.126 <sub>disclosure</sub> , IFRS 13.93 <sub>disclosure</sub> , IAS 17.31 a <sub>disclosure</sub> , IAS 36.130 d (i) <sub>disclosure</sub>				
IFRS	6	Assets [member]	member [default]	IFRS 13.93 <sub>disclosure</sub> , IAS 36.126 <sub>disclosure</sub> , IAS 17.31 a <sub>disclosure</sub>				
IFRS	7	Property, plant and equipment [member]	member	IAS 16.73 <sub>disclosure</sub> , IAS 36.127 <sub>example</sub> , IAS 17.31 a <sub>disclosure</sub>				
IFRS	7	Intangible assets other than goodwill [member]	member	IAS 38.118 <sub>disclosure</sub> , IAS 36.127 <sub>example</sub> , IAS 17.31 a <sub>disclosure</sub>				
IFRS	7	Exploration and evaluation assets [member]	member	IAS 36.127 <sub>common practice</sub>				
IFRS	7	Goodwill [member]	member	IAS 36.127 <sub>example</sub>				
IFRS	7	Investments accounted for using equity method [member]	member	IAS 36.127 <sub>common practice</sub>				
IFRS	7	Non-current assets or disposal groups classified as held for sale [member]	member	IAS 36.127 <sub>common practice</sub>				
IFRS	7	Other impaired assets [member]	member	IAS 36.127 <sub>example</sub>				
IFRS	4	Disclosure of impairment loss and reversal of impairment loss [line items]	line items					
IFRS	5	Impairment loss recognised in profit or loss	X <sub>duration, debit</sub>	IAS 36.129 a <sub>disclosure</sub> , IAS 36.126 a <sub>disclosure</sub>				
IFRS	5	Description of line item(s) in statement of comprehensive income in which impairment losses recognised in profit or loss are included	text	IAS 36.126 a <sub>disclosure</sub>				
IFRS	5	Reversal of impairment loss recognised in profit or loss	X <sub>duration, credit</sub>	IAS 36.129 b <sub>disclosure</sub> , IAS 36.126 b <sub>disclosure</sub>				
IFRS	5	Description of line item(s) in statement of comprehensive income in which impairment losses recognised in profit or loss are reversed	text	IAS 36.126 b <sub>disclosure</sub>				
IFRS	5	Impairment loss recognised in other comprehensive income	X <sub>duration, debit</sub>	IAS 36.126 c <sub>disclosure</sub> , IAS 36.129 a <sub>disclosure</sub>				
IFRS	5	Reversal of impairment loss recognised in other comprehensive income	X <sub>duration, credit</sub>	IAS 36.129 b <sub>disclosure</sub> , IAS 36.126 b <sub>disclosure</sub>				
IFRS	2	Disclosure of information for impairment loss recognised or reversed for individual asset or cash-generating unit [text block]	text block	IAS 36.130 <sub>disclosure</sub>				
IFRS	3	Disclosure of information for impairment loss recognised or reversed for individual asset or cash-generating unit [abstract]	table	IAS 36.130 <sub>disclosure</sub>				
IFRS	4	Disclosure of information for impairment loss recognised or reversed for individual asset or cash-generating unit [table]	table	IAS 36.130 <sub>disclosure</sub>				
IFRS	5	Individual assets or cash-generating units [axis]	axis	IAS 36.130 <sub>disclosure</sub>				
IFRS	6	Entity's total for individual assets or cash-generating units [member]	member [default]	IAS 36.130 <sub>disclosure</sub>				
IFRS	7	Individual assets or cash-generating units [member]	member	IAS 36.130 <sub>disclosure</sub>				
IFRS	4	Disclosure of information for impairment loss recognised or reversed for individual asset or cash-generating unit [line items]	line items					
IFRS	5	Explanation of main events and circumstances that led to recognition of impairment losses and reversal of impairment losses	text	IAS 36.131 b <sub>disclosure</sub> , IAS 36.130 a <sub>disclosure</sub>				
IFRS	5	Impairment loss	X <sub>duration, debit</sub>	IAS 36.130 d (ii) <sub>disclosure</sub> , IAS 36.130 b <sub>disclosure</sub>				
IFRS	5	Reversal of impairment loss	X <sub>duration, credit</sub>	IAS 36.130 d (iii) <sub>disclosure</sub> , IAS 36.130 b <sub>disclosure</sub>				
IFRS	5	Description of nature of individual asset	text	IAS 36.130 c (i) <sub>disclosure</sub>				
IFRS	5	Description of reportable segment to which individual asset belongs	text	IAS 36.130 c (ii) <sub>disclosure</sub>				
IFRS	5	Description of cash-generating unit	text	IAS 36.130 c (iii) <sub>disclosure</sub>				
IFRS	5	Description of current and former way of aggregating assets	text	IAS 36.130 d (i) <sub>disclosure</sub>				
IFRS	5	Description of reasons for changing way cash-generating unit is identified	text	IAS 36.130 d (ii) <sub>disclosure</sub>				
IFRS	5	Recoverable amount of asset or cash-generating unit	X <sub>instant, debit</sub>	IAS 36.130 e <sub>disclosure</sub>				
IFRS	5	Information whether recoverable amount of asset is fair value less costs of disposal or value in use	text	IAS 36.130 e <sub>disclosure</sub>				
IFRS	5	Description of level of fair value hierarchy within which fair value measurement is categorised	text	IAS 36.130 f (i) <sub>disclosure</sub> , IAS 36.134 e (iA) <sub>disclosure</sub>				
IFRS	5	Description of valuation techniques used to measure fair value less costs of disposal	text	IAS 36.130 f (ii) <sub>disclosure</sub> , IAS 36.134 e (iB) <sub>disclosure</sub>				
IFRS	5	Description of change in valuation technique used to measure fair value less costs of disposal	text	IAS 36.134 e (iB) <sub>disclosure</sub> , IAS 36.130 f (ii) <sub>disclosure</sub>				
IFRS	5	Description of reasons for change in valuation technique used to measure fair value less costs of disposal	text	IAS 36.130 f (iii) <sub>disclosure</sub> , IAS 36.134 e (iB) <sub>disclosure</sub>				
IFRS	5	Description of key assumptions on which management has based determination of fair value less costs of disposal	text	IAS 36.134 e (i) <sub>disclosure</sub> , IAS 36.130 f (iii) <sub>disclosure</sub>				
IFRS	5	Discount rate used in current measurement of fair value less costs of disposal	X,XX	IAS 36.130 f (iii) <sub>disclosure</sub>				
IFRS	5	Discount rate used in previous measurement of fair value less costs of disposal	X,XX	IAS 36.130 f (iii) <sub>disclosure</sub>				
IFRS	5	Discount rate used in current estimate of value in use	X,XX	IAS 36.130 g <sub>disclosure</sub>				
IFRS	5	Discount rate used in previous estimate of value in use	X,XX	IAS 36.130 g <sub>disclosure</sub>				
IFRS	2	Explanation of impairment loss recognised or reversed [text block]	text block	IAS 36.130 d (ii) <sub>disclosure</sub>				
IFRS	3	Disclosure of impairment loss recognised or reversed [abstract]	table	IAS 36.130 d (ii) <sub>disclosure</sub>				
IFRS	4	Disclosure of impairment loss recognised or reversed [table]	table	IAS 36.130 d (ii) <sub>disclosure</sub>				
IFRS	5	Individual assets or cash-generating units [axis]	axis	IAS 36.130 <sub>disclosure</sub>				
IFRS	6	Entity's total for individual assets or cash-generating units [member]	member [default]	IAS 36.130 <sub>disclosure</sub>				
IFRS	7	Individual assets or cash-generating units [member]	member	IAS 36.130 <sub>disclosure</sub>				
IFRS	5	Classes of assets [axis]	axis	IAS 36.126 <sub>disclosure</sub> , IFRS 13.93 <sub>disclosure</sub> , IAS 17.31 a <sub>disclosure</sub> , IAS 36.130 d (ii) <sub>disclosure</sub>				
IFRS	6	Assets [member]	member [default]	IFRS 13.93 <sub>disclosure</sub> , IAS 36.126 <sub>disclosure</sub> , IAS 17.31 a <sub>disclosure</sub>				
IFRS	7	Property, plant and equipment [member]	member	IAS 16.73 <sub>disclosure</sub> , IAS 36.127 <sub>example</sub> , IAS 17.31 a <sub>disclosure</sub>				
IFRS	7	Intangible assets other than goodwill [member]	member	IAS 38.118 <sub>disclosure</sub> , IAS 36.127 <sub>example</sub> , IAS 17.31 a <sub>disclosure</sub>				
IFRS	7	Exploration and evaluation assets [member]	member	IAS 36.127 <sub>common practice</sub>				
IFRS	7	Goodwill [member]	member	IAS 36.127 <sub>example</sub>				
IFRS	7	Investments accounted for using equity method [member]	member	IAS 36.127 <sub>common practice</sub>				
IFRS	7	Non-current assets or disposal groups classified as held for sale [member]	member	IAS 36.127 <sub>common practice</sub>				
IFRS	7	Other impaired assets [member]	member	IAS 36.127 <sub>example</sub>				
IFRS	5	Segments [axis]	axis	IFRS 8.23 <sub>disclosure</sub> , IAS 36.130 d (iv) <sub>disclosure</sub> , Effective 2017-01-01 IFRS 15.115 <sub>disclosure</sub>				
IFRS	6	Segments [member]	member [default]	IFRS 8.23 <sub>disclosure</sub> , IAS 36.130 d (iv) <sub>disclosure</sub> , Effective 2017-01-01 IFRS 15.115 <sub>disclosure</sub>				
IFRS	7	Reportable segments [member]	member	IFRS 8.23 <sub>disclosure</sub> , Effective 2017-01-01 IFRS 15.115 <sub>disclosure</sub>				
IFRS	4	Disclosure of impairment loss recognised or reversed [line items]	line items					
IFRS	5	Impairment loss	X <sub>duration, debit</sub>	IAS 36.130 d (ii) <sub>disclosure</sub> , IAS 36.130 b <sub>disclosure</sub>				
IFRS	5	Reversal of impairment loss	X <sub>duration, credit</sub>	IAS 36.130 d (iii) <sub>disclosure</sub> , IAS 36.130 b <sub>disclosure</sub>				
IFRS	2	Explanation of main events and circumstances that led to recognition of impairment losses and reversals of impairment losses	text	IAS 36.131 b <sub>disclosure</sub> , IAS 36.130 a <sub>disclosure</sub>				
IFRS	2	Explanation of main classes of assets affected by impairment losses or reversals of impairment losses	text	IAS 36.131 a <sub>disclosure</sub>				
IFRS	2	Unallocated goodwill	X <sub>instant, debit</sub>	IAS 36.133 <sub>disclosure</sub>				
IFRS	2	Explanation of goodwill not allocated to cash-generating unit	text	IAS 36.133 <sub>disclosure</sub>				
IFRS	2	Explanation of fact that carrying amount of goodwill or intangible assets with indefinite useful lives is not significant	text	IAS 36.135 <sub>disclosure</sub>				
IFRS	2	Explanation of fact that aggregate carrying amount of goodwill or intangible assets with indefinite useful lives allocated to cash-generating units is significant	text	IAS 36.135 <sub>disclosure</sub>				
IFRS	2	Disclosure of information for cash-generating units [text block]	text block	IAS 36.134 <sub>disclosure</sub>				
IFRS	3	Disclosure of information for cash-generating units [abstract]	table	IAS 36.134 <sub>disclosure</sub>				
IFRS	4	Disclosure of information for cash-generating units [table]	table	IAS 36.134 <sub>disclosure</sub>				
IFRS	5	Cash-generating units [axis]	axis	IAS 36.134 <sub>disclosure</sub>				
IFRS	6	Entity's total for cash-generating units [member]	member [default]	IAS 36.134 <sub>disclosure</sub> , IAS 36.135 <sub>disclosure</sub>				
IFRS	7	Cash-generating units [member]	member	IAS 36.134 <sub>disclosure</sub>				
IFRS	8	Aggregate cash-generating units for which amount of goodwill or intangible assets with indefinite useful lives is not significant [member]	member	IAS 36.135 <sub>disclosure</sub>				
IFRS	4	Disclosure of information for cash-generating units [line items]	line items					
IFRS	5	Goodwill	X <sub>instant, debit</sub>	IAS 36.134 a <sub>disclosure</sub> , IFRS 3.867 d <sub>disclosure</sub> , IAS 36.135 b <sub>disclosure</sub> , IAS 1.54 c <sub>disclosure</sub>				
IFRS	5	Intangible assets with indefinite useful life	X <sub>instant, debit</sub>	IAS 36.134 b <sub>disclosure</sub> , IAS 38.122 a <sub>disclosure</sub>				
IFRS	5	Description of basis on which unit's recoverable amount has been determined	text	IAS 36.134 c <sub>disclosure</sub>				
IFRS	5	Description of key assumptions on which management has based cash flow projections	text	IAS 36.134 d (i) <sub>disclosure</sub> , IAS 36.135 c <sub>disclosure</sub>				
IFRS	5	Description of valuation techniques used to measure fair value less costs of disposal	text	IAS 36.130 f (ii) <sub>disclosure</sub> , IAS 36.134 b <sub>disclosure</sub>				
IFRS	5	Description of key assumptions on which management has based determination of fair value less costs of disposal	text	IAS 36.134 e (i) <sub>disclosure</sub> , IAS 36.130 f (iii) <sub>disclosure</sub>				
IFRS	5	Description of management's approach to determining values assigned to key assumptions	text	IAS 36.134 e (ii) <sub>disclosure</sub> , IAS 36.135 d <sub>disclosure</sub>				
IFRS	5	Description of level of fair value hierarchy within which fair value measurement is categorised	text	IAS 36.130 f (i) <sub>disclosure</sub> , IAS 36.134 e (iA) <sub>disclosure</sub>				
IFRS	5	Description of change in valuation technique used to measure fair value less costs of disposal	text	IAS 36.134 e (iB) <sub>disclosure</sub> , IAS 36.130 f (ii) <sub>disclosure</sub>				
IFRS	5	Description of reasons for change in valuation technique used to measure fair value less costs of disposal	text	IAS 36.130 f (iii) <sub>disclosure</sub> , IAS 36.134 e (iB) <sub>disclosure</sub>				

IFRS /AU	Level	Label	Type	IFRS reference	AU additional reference	AU Reference	Not used in IFRS AU Taxonomy	Not used in entry point two
IFRS	5	Explanation of period over which management has projected cash flows	text	IAS 36.134 e (ii) <sup>Disclosure</sup> , IAS 36.134 d (iii) <sup>Disclosure</sup>				
IFRS	5	Growth rate used to extrapolate cash flow projections	X,XX	IAS 36.134 d (iv) <sup>Disclosure</sup> , IAS 36.134 e (iv) <sup>Disclosure</sup>				
IFRS	5	Description of justification for using growth rate that exceeds long-term average growth rate	text	IAS 36.134 d (v) <sup>Disclosure</sup>				
IFRS	5	Discount rate applied to cash flow projections	X,XX	IAS 36.134 e (v) <sup>Disclosure</sup> , IAS 36.134 d (v) <sup>Disclosure</sup>				
IFRS	5	Amount by which unit's recoverable amount exceeds its carrying amount	X instant, debit	IAS 36.135 e (i) <sup>Disclosure</sup> , IAS 36.134 f (i) <sup>Disclosure</sup>				
IFRS	5	Explanation of value assigned to key assumption	text	IAS 36.135 e (ii) <sup>Disclosure</sup> , IAS 36.134 f (ii) <sup>Disclosure</sup>				
IFRS	5	Amount by which value assigned to key assumption must change in order for unit's recoverable amount to be equal to carrying amount	X,XX	IAS 36.135 e (iii) <sup>Disclosure</sup> , IAS 36.134 f (iii) <sup>Disclosure</sup>				
		[832600] Notes - Leases						
		Disclosure of leases [text block]	text block	IAS 17 - Leases in the financial statements of lessees <sup>Disclosure</sup> , IAS 17 - Leases in the financial statements of lessors <sup>Disclosure</sup>				
IFRS	1	Disclosure of recognised finance lease as assets by lessee [text block]	text block	IAS 17.31 <sup>Disclosure</sup>				
IFRS	3	Disclosure of recognised finance lease as assets by lessee [abstract]	text block	IAS 17.31 <sup>Disclosure</sup>				
IFRS	4	Disclosure of recognised finance lease as assets by lessee [table]	table	IAS 17.31 <sup>Disclosure</sup>				
IFRS	5	Classes of assets [axis]	axis	IAS 36.126 <sup>Disclosure</sup> , IFRS 13.93 <sup>Disclosure</sup> , IAS 17.31 <sup>Disclosure</sup> , IAS 36.130 d (ii) <sup>Disclosure</sup>				
IFRS	6	Assets [member]	member [default]	IFRS 13.93 <sup>Disclosure</sup> , IAS 36.126 <sup>Disclosure</sup> , IAS 17.31 <sup>Disclosure</sup>				
IFRS	7	Property, plant and equipment [member]	member	IAS 16.73 <sup>Disclosure</sup> , IAS 36.127 <sup>Example</sup> , IAS 17.31 <sup>Disclosure</sup>				
IFRS	7	Intangible assets other than goodwill [member]	member	IAS 38.118 <sup>Disclosure</sup> , IAS 36.127 <sup>Example</sup> , IAS 17.31 <sup>Disclosure</sup>				
IFRS	7	Investment property [member]	member	IFRS 13.IE60 <sup>Example</sup> , IAS 17.31 <sup>Disclosure</sup> , IAS 1.112 <sup>Common</sup>				
IFRS	7	Biological assets [member]	member	IAS 17.31 <sup>Disclosure</sup>				
IFRS	7	Other assets [member]	member	IAS 17.31 <sup>Disclosure</sup>				
		Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	axis	IAS 38.118 <sup>Common practice</sup> , IAS 17.32 <sup>Disclosure</sup> , IAS 40.76 <sup>Disclosure</sup> , IAS 41.54 <sup>Disclosure</sup> , IAS 16.73 <sup>Disclosure</sup> , Effective 2018-01-01 IFRS 7.35 <sup>Disclosure</sup> , IAS 38.118 <sup>Common practice</sup> , IFRS 3.867 <sup>Disclosure</sup> , Expiry date 2018-01-01 IFRS 7.IG29 <sup>Common practice</sup> , IAS 40.79 <sup>Common practice</sup> , IAS 41.50 <sup>Disclosure</sup> , IAS 16.73 <sup>Disclosure</sup> , IAS 40.79 <sup>Disclosure</sup> , Effective 2018-01-01 IFRS 7.35 <sup>Disclosure</sup>				
IFRS	5	Carrying amount [member]	member [default]	IAS 38.118 <sup>Common practice</sup> , Expiry date 2018-01-01 IFRS 7.IG29 <sup>Common practice</sup> , IAS 17.32 <sup>Disclosure</sup> , IAS 40.79 <sup>Common practice</sup> , Effective 2018-01-01 IFRS 7.35 <sup>Disclosure</sup> , IAS 16.73 <sup>Disclosure</sup> , IAS 40.76 <sup>Disclosure</sup> , IFRS 3.867 <sup>Disclosure</sup> , Effective 2018-01-01 IFRS 7.35 <sup>Disclosure</sup> , IAS 41.50 <sup>Disclosure</sup> , Expiry date 2018-01-01 IFRS 7.IG29 <sup>Common practice</sup> , Effective 2018-01-01 IFRS 7.35 <sup>Disclosure</sup> , IAS 40.79 <sup>Common practice</sup> , IAS 38.118 <sup>Common practice</sup>				
IFRS	6	Gross carrying amount [member]	member	IAS 16.73 <sup>Disclosure</sup> , Effective 2018-01-01 IFRS 7.35 <sup>Example</sup> , IAS 41.54 <sup>Disclosure</sup> , IAS 17.32 <sup>Disclosure</sup> , Effective 2018-01-01 IFRS 7.35 <sup>Disclosure</sup> , IFRS 3.867 <sup>Common practice</sup>				
IFRS	7	Accumulated depreciation, amortisation and impairment [member]	member	IAS 16.73 <sup>Disclosure</sup> , IAS 16.75 <sup>Disclosure</sup> , IAS 41.54 <sup>Disclosure</sup> , IAS 38.118 <sup>Common practice</sup> , IAS 17.32 <sup>Disclosure</sup> , IAS 40.79 <sup>Disclosure</sup>				
IFRS	7	Accumulated depreciation and amortisation [member]	member	IAS 41.54 <sup>Common practice</sup> , IAS 38.118 <sup>Common practice</sup> , IAS 16.75 <sup>Disclosure</sup> , IAS 17.32 <sup>Common practice</sup> , IAS 40.79 <sup>Common practice</sup> , IAS 16.73 <sup>Common practice</sup> , Effective 2018-01-01 IFRS 7.35 <sup>Common practice</sup>				
		Accumulated impairment [member]	member	IFRS 3.867 <sup>Common practice</sup> , IAS 17.32 <sup>Common practice</sup> , Expiry date 2018-01-01 IFRS 7.IG29 <sup>Example</sup> , Effective 2018-01-01 IFRS 7.35 <sup>Example</sup> , IAS 40.79 <sup>Common practice</sup> , IAS 41.54 <sup>Common practice</sup> , IAS 38.118 <sup>Common practice</sup> , IAS 16.73 <sup>Common practice</sup>				
IFRS	8	Disclosure of recognised finance lease as assets by lessee (line items)	line items	IAS 17.31 <sup>Disclosure</sup>				
IFRS	5	Recognised finance lease as assets	X instant, debit	IAS 17.31 <sup>Disclosure</sup>				
IFRS	2	Disclosure of finance lease and operating lease by lessee [text block]	text block	IAS 17.35 <sup>Disclosure</sup> , IAS 17.31 <sup>Disclosure</sup>				
IFRS	3	Disclosure of finance lease and operating lease by lessee [abstract]	text block	IAS 17.31 <sup>Disclosure</sup> , IAS 17.35 <sup>Disclosure</sup>				
IFRS	4	Disclosure of finance lease and operating lease by lessee [table]	table	IAS 17.31 <sup>Disclosure</sup> , IAS 17.35 <sup>Disclosure</sup>				
		Maturity [axis]	axis	IFRS 7.42E <sup>Disclosure</sup> , IAS 1.61 <sup>Disclosure</sup> , Effective 2018-01-01 IFRS 7.23B <sup>Disclosure</sup> , IAS 17.47 <sup>Disclosure</sup> , IAS 17.31 <sup>Disclosure</sup> , IFRS 7.811 <sup>Example</sup> , Effective 2017-01-01 IFRS 15.120 b (i) <sup>Disclosure</sup> , IAS 17.56 <sup>Disclosure</sup> , IAS 17.35 <sup>Disclosure</sup>				
IFRS	5	Aggregated time bands [member]	member [default]	IAS 17.56 <sup>Disclosure</sup> , IAS 17.35 <sup>Disclosure</sup> , IAS 17.47 <sup>Disclosure</sup> , IAS 1.61 <sup>Disclosure</sup> , IFRS 7.835 <sup>Example</sup> , IAS 17.31 <sup>Disclosure</sup> , IFRS 7.811 <sup>Example</sup> , Effective 2017-01-01 IFRS 15.120 b (i) <sup>Disclosure</sup> , Effective 2018-01-01 IFRS 7.23B <sup>Disclosure</sup>				
IFRS	6	Not later than one year [member]	member	IAS 1.61 <sup>Disclosure</sup> , IAS 17.56 a (i) <sup>Disclosure</sup> , IAS 17.31 b (i) <sup>Disclosure</sup> , IAS 17.47 a (i) <sup>Disclosure</sup> , IAS 17.35 a (i) <sup>Disclosure</sup>				
IFRS	7	Later than one year and not later than five years [member]	member	IAS 17.56 a (ii) <sup>Disclosure</sup> , IAS 17.35 a (ii) <sup>Disclosure</sup> , IFRS 7.811 <sup>Example</sup> , IAS 17.47 a (ii) <sup>Disclosure</sup> , IAS 17.31 b (ii) <sup>Disclosure</sup>				
IFRS	7	Later than five years [member]	member	IAS 17.56 a (iii) <sup>Disclosure</sup> , IFRS 7.835 <sup>Example</sup> , IAS 17.47 a (iii) <sup>Disclosure</sup> , IAS 17.31 b (iii) <sup>Disclosure</sup> , IAS 17.35 a (iii) <sup>Disclosure</sup>				
IFRS	4	Disclosure of finance lease and operating lease by lessee (line items)	line items	IAS 17.31 <sup>Disclosure</sup>				
IFRS	5	Minimum finance lease payments payable	X instant, credit	IAS 17.31 <sup>Disclosure</sup>				
IFRS	5	Minimum finance lease payments payable, at present value	X instant, credit	IAS 17.31 <sup>Disclosure</sup>				
IFRS	5	Future finance charge on finance lease	X instant, credit	IAS 17.31 <sup>Disclosure</sup>				
IFRS	5	Minimum lease payments payable under non-cancellable operating lease	X instant, credit	IAS 17.35 <sup>Disclosure</sup>				
IFRS	5	Minimum lease payments of arrangements that include payments for non-lease elements	X instant, credit	IFRIC 4.15 b (i) <sup>Disclosure</sup>				
IFRS	5	Minimum lease payments of other arrangements that do not include payments for non-lease elements	X instant, credit	IFRIC 4.15 b (i) <sup>Disclosure</sup>				
IFRS	3	Lease and sublease payments recognised as expense [abstract]	text	IAS 17.31 <sup>Disclosure</sup>				
IFRS	4	Contingent rents recognised as expense, classified as finance lease	X duration, debit	IAS 17.31 <sup>Disclosure</sup>				
IFRS	4	Contingent rents recognised as expense, classified as operating lease	X duration, debit	IAS 17.35 <sup>Disclosure</sup>				
IFRS	4	Total contingent rents recognised as expense	X duration, debit	IAS 17.35 <sup>Disclosure</sup> , IAS 17.31 <sup>Disclosure</sup>				
IFRS	4	Sublease payments recognised as expense	X duration, debit	IAS 17.35 <sup>Disclosure</sup>				
IFRS	4	Minimum operating lease payments recognised as expense	X duration, debit	IAS 17.35 <sup>Disclosure</sup>				
IFRS	4	Total lease and sublease payments recognised as expense	X duration, debit	IAS 17.35 <sup>Disclosure</sup>				
IFRS	3	Expected future minimum sublease payments receivable under non-cancellable subleases, classified as finance lease	X instant, debit	IAS 17.31 <sup>Disclosure</sup>				
IFRS	3	Expected future minimum sublease payments receivable under non-cancellable subleases, classified as operating lease	X instant, debit	IAS 17.35 <sup>Disclosure</sup>				
IFRS	3	Description of material leasing arrangements by lessee classified as finance lease	text	IAS 17.31 <sup>Disclosure</sup>				
IFRS	3	Description of material leasing arrangements by lessee classified as operating lease	text	IAS 17.35 <sup>Disclosure</sup>				
IFRS	2	Disclosure of finance lease and operating lease by lessor [text block]	text block	IAS 17.47 <sup>Disclosure</sup> , IAS 17.56 <sup>Disclosure</sup>				
IFRS	3	Disclosure of finance lease and operating lease by lessor [abstract]	text block	IAS 17.47 <sup>Disclosure</sup> , IAS 17.56 <sup>Disclosure</sup>				
IFRS	4	Disclosure of finance lease and operating lease by lessor [table]	table	IAS 17.47 <sup>Disclosure</sup> , IAS 17.56 <sup>Disclosure</sup>				
		Maturity [axis]	axis	IFRS 7.42E <sup>Disclosure</sup> , IAS 1.61 <sup>Disclosure</sup> , Effective 2018-01-01 IFRS 7.23B <sup>Disclosure</sup> , IAS 17.47 <sup>Disclosure</sup> , IAS 17.31 <sup>Disclosure</sup> , IFRS 7.811 <sup>Example</sup> , Effective 2017-01-01 IFRS 15.120 b (i) <sup>Disclosure</sup> , IAS 17.56 <sup>Disclosure</sup> , IAS 17.35 <sup>Disclosure</sup>				
IFRS	5	Aggregated time bands [member]	member [default]	IAS 17.56 <sup>Disclosure</sup> , IAS 17.35 <sup>Disclosure</sup> , IAS 17.47 <sup>Disclosure</sup> , IAS 1.61 <sup>Disclosure</sup> , IFRS 7.835 <sup>Example</sup> , IAS 17.31 <sup>Disclosure</sup> , IFRS 7.811 <sup>Example</sup> , Effective 2017-01-01 IFRS 15.120 b (i) <sup>Disclosure</sup> , Effective 2018-01-01 IFRS 7.23B <sup>Disclosure</sup>				
IFRS	6	Not later than one year [member]	member	IAS 1.61 <sup>Disclosure</sup> , IAS 17.56 a (i) <sup>Disclosure</sup> , IAS 17.31 b (i) <sup>Disclosure</sup> , IAS 17.47 a (i) <sup>Disclosure</sup> , IAS 17.35 a (i) <sup>Disclosure</sup>				
IFRS	7	Later than one year and not later than five years [member]	member	IAS 17.56 a (ii) <sup>Disclosure</sup> , IAS 17.35 a (ii) <sup>Disclosure</sup> , IFRS 7.811 <sup>Example</sup> , IAS 17.47 a (ii) <sup>Disclosure</sup> , IAS 17.31 b (ii) <sup>Disclosure</sup>				
IFRS	7	Later than five years [member]	member	IAS 17.56 a (iii) <sup>Disclosure</sup> , IFRS 7.835 <sup>Example</sup> , IAS 17.47 a (iii) <sup>Disclosure</sup> , IAS 17.31 b (iii) <sup>Disclosure</sup> , IAS 17.35 a (iii) <sup>Disclosure</sup>				
IFRS	4	Disclosure of finance lease and operating lease by lessor (line items)	line items	IAS 17.47 <sup>Disclosure</sup>				
IFRS	5	Gross investment in finance lease	X instant, debit	IAS 17.47 <sup>Disclosure</sup>				
IFRS	5	Unearned finance income on finance lease	X instant, debit	IAS 17.47 <sup>Disclosure</sup>				
IFRS	5	Minimum finance lease payments receivable, at present value	X instant, debit	IAS 17.47 <sup>Disclosure</sup>				
IFRS	5	Minimum lease payments receivable under non-cancellable operating lease	X instant, debit	IAS 17.56 <sup>Disclosure</sup>				
IFRS	3	Contingent rents recognised as income [abstract]	text	IAS 17.56 <sup>Disclosure</sup>				

IFRS /AU	Level	Label	Type	IFRS reference	AU additional reference	AU Reference	Not used in IFRS AU Taxonomy	Not used in entry point two
IFRS	4	Contingent rents recognised as income, classified as finance lease	X <sub>duration, credit</sub>	IAS 17.47 <sup>Disclosure</sup>				
IFRS	4	Contingent rents recognised as income, classified as operating lease	X <sub>duration, credit</sub>	IAS 17.56 <sup>Disclosure</sup>				
IFRS	4	Total contingent rents recognised as income	X <sub>duration, credit</sub>	IAS 17.56 <sup>Disclosure</sup> ; IAS 17.47 <sup>Disclosure</sup>				
IFRS	3	Explanation of unguaranteed residual values accruing to benefit of lessor	text	IAS 17.47 <sup>Disclosure</sup>				
IFRS	3	Accumulated allowance for uncollectible minimum lease payments receivable	X <sub>instant, credit</sub>	IAS 17.47 <sup>Disclosure</sup>				
IFRS	3	Description of material leasing arrangements by lessor classified as finance lease	text	IAS 17.47 <sup>Disclosure</sup>				
IFRS	3	Description of material leasing arrangements by lessor classified as operating lease	text	IAS 17.56 <sup>Disclosure</sup>				
		<b>[83200] Notes – Transactions involving legal form of lease</b>						
IFRS	1	Disclosure of arrangements involving legal form of lease [text block]	text block	SIC 27 - Disclosure <sup>Disclosure</sup>				
IFRS	2	Disclosure of detailed information about arrangements involving legal form of lease [text block]	text block	SIC 27.10 <sup>Disclosure</sup>				
IFRS	3	Disclosure of detailed information about arrangements involving legal form of lease [abstract]	text					
IFRS	4	Disclosure of detailed information about arrangements involving legal form of lease [table]	table	SIC 27.10 <sup>Disclosure</sup>				
IFRS	5	Arrangements involving legal form of lease [axis]	axis	SIC 27.10 <sup>Disclosure</sup>				
IFRS	6	Arrangements involving legal form of lease [member]	member [default]	SIC 27.10 <sup>Disclosure</sup>				
IFRS	4	Disclosure of detailed information about arrangements involving legal form of lease [line items]	line items					
IFRS	5	Description of arrangement involving legal form of lease	text	SIC 27.10 <sup>Disclosure</sup>				
IFRS	6	Description of asset underlying arrangement involving legal form of lease and any restrictions on its use	text	SIC 27.10 a (i) <sup>Disclosure</sup>				
IFRS	6	Description of life and other significant terms of arrangement involving legal form of lease	text	SIC 27.10 a (ii) <sup>Disclosure</sup>				
IFRS	6	Explanation of transactions linked together	text	SIC 27.10 a (iii) <sup>Disclosure</sup>				
IFRS	5	Explanation of accounting treatment applied to any fee received	text	SIC 27.10 <sup>Disclosure</sup>				
IFRS	5	Amount recognised as income from arrangement involving legal form of lease	X <sub>duration, credit</sub>	SIC 27.10 <sup>Disclosure</sup>				
IFRS	5	Description of line item of statement of comprehensive income in which amount recognised as income from arrangement involving legal form of lease is included	text	SIC 27.10 <sup>Disclosure</sup>				
		<b>[83200] Notes – Service concession arrangements</b>						
IFRS	1	Disclosure of service concession arrangements [text block]	text block	SIC 29 - Consensus <sup>Disclosure</sup>				
IFRS	2	Disclosure of detailed information about service concession arrangements [text block]	text block	SIC 29.6 <sup>Disclosure</sup>				
IFRS	3	Disclosure of detailed information about service concession arrangements [abstract]	text					
IFRS	4	Disclosure of detailed information about service concession arrangements [table]	table	SIC 29.6 <sup>Disclosure</sup>				
IFRS	5	Service concession arrangements [axis]	axis	SIC 29.6 <sup>Disclosure</sup>				
IFRS	6	Service concession arrangements [member]	member [default]	SIC 29.6 <sup>Disclosure</sup>				
IFRS	4	Disclosure of detailed information about service concession arrangements [line items]	line items					
IFRS	5	Description of service concession arrangement	text	SIC 29.6 <sup>Disclosure</sup>				
IFRS	5	Explanation of significant terms of service concession arrangement that may affect amount, timing and certainty of future cash flows	text	SIC 29.6 b <sup>Disclosure</sup>				
IFRS	5	Explanation of nature and extent of rights to use specified assets	text	SIC 29.6 c (i) <sup>Disclosure</sup>				
IFRS	5	Explanation of nature and extent of obligations to provide or rights to expect provision of services	text	SIC 29.6 c (ii) <sup>Disclosure</sup>				
IFRS	5	Explanation of nature and extent of obligations to acquire or build items of property, plant and equipment	text	SIC 29.6 c (iii) <sup>Disclosure</sup>				
IFRS	5	Explanation of nature and extent of obligations to deliver or rights to receive specified assets at end of concession period	text	SIC 29.6 c (iv) <sup>Disclosure</sup>				
IFRS	5	Explanation of nature and extent of renewal and termination options	text	SIC 29.6 c (v) <sup>Disclosure</sup>				
IFRS	5	Explanation of nature and extent of other rights and obligations	text	SIC 29.6 c (vi) <sup>Disclosure</sup>				
IFRS	5	Description of changes in service concession arrangement	text	SIC 29.6 d <sup>Disclosure</sup>				
IFRS	5	Explanation of how service concession arrangement has been classified	text	SIC 29.6 e <sup>Disclosure</sup>				
IFRS	2	Revenue recognised on exchanging construction services for financial asset	X <sub>duration, credit</sub>	SIC 29.6A <sup>Disclosure</sup>				
IFRS	2	Revenue recognised on exchanging construction services for intangible asset	X <sub>duration, credit</sub>	SIC 29.6A <sup>Disclosure</sup>				
IFRS	2	Profit (loss) recognised on exchanging construction services for financial asset	X <sub>duration, credit</sub>	SIC 29.6A <sup>Disclosure</sup>				
IFRS	2	Profit (loss) recognised on exchanging construction services for intangible asset	X <sub>duration, credit</sub>	SIC 29.6A <sup>Disclosure</sup>				
		<b>[83300] Notes – Parent entity disclosure</b>						
AU	1	Disclosure of parent entity information [text block]	text block			Corps Reg 2M.3.01.(1)		Yes
AU	2	Disclosure of details of any guarantees entered into by parent entity in relation to debts of its subsidiaries [text block]	text block			Corps Reg 2M.3.01.(1) (h)		Yes
AU	2	Disclosure of contingent liabilities of parent entity [text block]	text block			Corps Reg 2M.3.01.(1) (i)		Yes
AU	2	Disclosure of contractual commitments by parent entity for acquisition of property plant and equipment [text block]	text block			Corps Reg 2M.3.01.(1) (j)		Yes
AU	2	Disclosure of parent entity information [abstract]	text					Yes
AU	3	Disclosure of parent entity information [table]	table					Yes
AU	4	Parent entity information [axis]	axis					Yes
IFRS	5	Consolidated [member]	member	IAS 27.4 <sup>Disclosure</sup>				Yes
IFRS	6	Separate [member]	member	IAS 27.4 <sup>Disclosure</sup>				Yes
AU	3	Disclosure of parent entity information [line items]	line items					Yes
IFRS	4	Current assets	X <sub>instant, debit</sub>	IAS 1.66 <sup>Disclosure</sup> ; IFRS 12.810 b <sup>Example</sup> ; IFRS 12.812 b (i) <sup>Disclosure</sup>		Corps Reg 2M.3.01.(1) (a)		Yes
IFRS	4	Total assets	X <sub>instant, debit</sub>	IAS 1.55 <sup>Disclosure</sup> ; IFRS 13.93 a <sup>Disclosure</sup> ; IFRS 13.93 b <sup>Disclosure</sup> ; IFRS 13.93 e <sup>Disclosure</sup> ; IFRS 8.23 <sup>Disclosure</sup> ; IFRS 8.28 c <sup>Disclosure</sup>		Corps Reg 2M.3.01.(1) (b)		Yes
IFRS	4	Current liabilities	X <sub>instant, credit</sub>	IAS 1.69 <sup>Disclosure</sup> ; IFRS 12.810 b <sup>Example</sup> ; IFRS 12.812 b (iii) <sup>Disclosure</sup>		Corps Reg 2M.3.01.(1) (c)		Yes
IFRS	4	Total liabilities	X <sub>instant, credit</sub>	IAS 1.55 <sup>Disclosure</sup> ; IFRS 13.93 a <sup>Disclosure</sup> ; IFRS 13.93 b <sup>Disclosure</sup> ; IFRS 13.93 e <sup>Disclosure</sup> ; IFRS 8.23 <sup>Disclosure</sup> ; IFRS 8.28 d <sup>Disclosure</sup>		Corps Reg 2M.3.01.(1) (d)		Yes
IFRS	4	Equity [abstract]						Yes
IFRS	5	Issued capital	X <sub>instant, credit</sub>	IAS 1.78 e <sup>Example</sup>		Corps Reg 2M.3.01.(1) (e)		Yes
IFRS	5	Retained earnings	X <sub>instant, credit</sub>	IAS 1.78 e <sup>Example</sup> ; IAS 1.IG6 <sup>Example</sup>		Corps Reg 2M.3.01.(1) (e)		Yes
IFRS	5	Share premium	X <sub>instant, credit</sub>	IAS 1.78 e <sup>Example</sup>		Corps Reg 2M.3.01.(1) (e)		Yes
IFRS	5	Treasury shares	(X) <sub>instant, debit</sub>	IAS 1.78 e <sup>Example</sup> ; IAS 32.34 <sup>Disclosure</sup>		Corps Reg 2M.3.01.(1) (e)		Yes
IFRS	5	Other equity interest	X <sub>instant, credit</sub>	IAS 1.78 e <sup>Example</sup>		Corps Reg 2M.3.01.(1) (e)		Yes
IFRS	5	Other reserves	X <sub>instant, credit</sub>	IAS 1.78 e <sup>Example</sup>		Corps Reg 2M.3.01.(1) (e)		Yes
IFRS	5	Total equity	X <sub>instant, credit</sub>	IAS 1.55 <sup>Disclosure</sup> ; IAS 1.78 e <sup>Example</sup> ; IFRS 1.24 a <sup>Disclosure</sup> ; IFRS 1.32 a (i) <sup>Disclosure</sup> ; IFRS 13.93 a <sup>Disclosure</sup> ; IFRS 13.93 b <sup>Disclosure</sup> ; IFRS 13.93 e <sup>Disclosure</sup>		Corps Reg 2M.3.01.(1) (e)		Yes
IFRS	4	Profit (loss)	X <sub>duration, credit</sub>	IAS 1.106 d (i) <sup>Disclosure</sup> ; IAS 1.81A a <sup>Disclosure</sup> ; IAS 7.18 b <sup>Disclosure</sup> ; IFRS 1.24 d <sup>Disclosure</sup> ; IFRS 12.810 b <sup>Example</sup> ; IFRS 1.32 a (ii) <sup>Disclosure</sup> ; IFRS 8.23 <sup>Disclosure</sup> ; IFRS 8.28 b <sup>Disclosure</sup>		Corps Reg 2M.3.01.(1) (f)		Yes
IFRS	4	Total comprehensive income	X <sub>duration, credit</sub>	IAS 1.106 a <sup>Disclosure</sup> ; IAS 1.81A c <sup>Disclosure</sup> ; IFRS 1.24 b <sup>Disclosure</sup> ; IFRS 12.810 b <sup>Example</sup> ; IFRS 12.812 b (ix) <sup>Disclosure</sup> ; IFRS 1.32 a (ii) <sup>Disclosure</sup>		Corps Reg 2M.3.01.(1) (g)		Yes
		<b>[834120] Notes – Share-based payment arrangements</b>						
IFRS	1	Disclosure of share-based payment arrangements [text block]	text block	IFRS 2.44 <sup>Disclosure</sup>				
IFRS	2	Disclosure of terms and conditions of share-based payment arrangement [text block]	text block	IFRS 2.45 <sup>Disclosure</sup>				
IFRS	3	Disclosure of terms and conditions of share-based payment arrangement [abstract]	text					
IFRS	4	Disclosure of terms and conditions of share-based payment arrangement [table]	table	IFRS 2.45 <sup>Disclosure</sup>				
IFRS	5	Types of share-based payment arrangements [axis]	axis	IFRS 2.45 <sup>Disclosure</sup>				
IFRS	6	Share-based payment arrangements [member]	member [default]	IFRS 2.45 <sup>Disclosure</sup>				
IFRS	4	Disclosure of terms and conditions of share-based payment arrangement [line items]	line items					
IFRS	5	Description of share-based payment arrangement	text	IFRS 2.45 <sup>Disclosure</sup>				
IFRS	6	Description of vesting requirements for share-based payment arrangement	text	IFRS 2.45 <sup>Disclosure</sup>				
IFRS	6	Description of maximum term of options granted for share-based payment arrangement	text	IFRS 2.45 <sup>Disclosure</sup>				
IFRS	6	Description of method of settlement for share-based payment arrangement	text	IFRS 2.45 <sup>Disclosure</sup>				
IFRS	6	Date of grant of share-based payment arrangement	text	IFRS 2.023 <sup>Example</sup>				
IFRS	6	Number of instruments granted in share-based payment arrangement	X,XX	IFRS 2.023 <sup>Example</sup>				
IFRS	2	Disclosure of number and weighted average exercise prices of share options [text block]	text block	IFRS 2.45 <sup>Disclosure</sup>				
IFRS	3	Number of share options outstanding in share-based payment arrangement at beginning of period	X,XX	IFRS 2.45 <sup>Disclosure</sup> ; IFRS 2.45 b (i) <sup>Disclosure</sup>				
IFRS	3	Number of share options granted in share-based payment arrangement	X,XX	IFRS 2.45 b (vi) <sup>Disclosure</sup>				
IFRS	3	Number of share options forfeited in share-based payment arrangement	X,XX	IFRS 2.45 b (ii) <sup>Disclosure</sup>				
IFRS	3	Number of share options exercised in share-based payment arrangement	X,XX	IFRS 2.45 b (iii) <sup>Disclosure</sup>				
IFRS	3	Number of share options exercised in share-based payment arrangement	X,XX	IFRS 2.45 b (iv) <sup>Disclosure</sup>				
IFRS	3	Number of share options expired in share-based payment arrangement	X,XX	IFRS 2.45 b (v) <sup>Disclosure</sup>				
IFRS	3	Number of share options outstanding in share-based payment arrangement at end of period	X,XX	IFRS 2.45 b (i) <sup>Disclosure</sup> ; IFRS 2.45 b (ii) <sup>Disclosure</sup>				
IFRS	3	Number of share options exercisable in share-based payment arrangement	X,XX	IFRS 2.45 b (vi) <sup>Disclosure</sup>				
IFRS	3	Weighted average exercise price of share options outstanding in share-based payment arrangement at beginning of period	X <sub>instant</sub>	IFRS 2.45 b (i) <sup>Disclosure</sup> ; IFRS 2.45 b (vi) <sup>Disclosure</sup>				
IFRS	3	Weighted average exercise price of share options granted in share-based payment arrangement	X <sub>duration</sub>	IFRS 2.45 b (ii) <sup>Disclosure</sup>				
IFRS	3	Weighted average exercise price of share options forfeited in share-based payment arrangement	X <sub>duration</sub>	IFRS 2.45 b (iii) <sup>Disclosure</sup>				
IFRS	3	Weighted average exercise price of share options exercised in share-based payment arrangement	X <sub>duration</sub>	IFRS 2.45 b (iv) <sup>Disclosure</sup>				
IFRS	3	Weighted average exercise price of share options expired in share-based payment arrangement	X <sub>duration</sub>	IFRS 2.45 b (v) <sup>Disclosure</sup>				
IFRS	3	Weighted average exercise price of share options outstanding in share-based payment arrangement at end of period	X <sub>instant</sub>	IFRS 2.45 b (i) <sup>Disclosure</sup> ; IFRS 2.45 b (vi) <sup>Disclosure</sup>				
IFRS	3	Weighted average exercise price of share options exercisable in share-based payment arrangement	X <sub>instant</sub>	IFRS 2.45 b (vi) <sup>Disclosure</sup>				
IFRS	2	Weighted average share price for share options in share-based payment arrangement exercised during period at date of exercise	X <sub>duration</sub>	IFRS 2.45 <sup>Disclosure</sup>				
IFRS	2	Weighted average share price	X <sub>duration</sub>	IFRS 2.45 <sup>Disclosure</sup>				
IFRS	2	Disclosure of range of exercise prices of outstanding share options [text block]	text block	IFRS 2.45 <sup>Disclosure</sup>				
IFRS	3	Disclosure of range of exercise prices of outstanding share options [abstract]	text					
IFRS	4	Disclosure of range of exercise prices of outstanding share options [table]	table	IFRS 2.45 <sup>Disclosure</sup>				
		Range [axis]	axis	Effective 2016-01-01 IFRS 14.33 b <sup>Disclosure</sup> ; IFRS 7.7 <sup>Common practice</sup> ; IFRS 2.45 d <sup>Disclosure</sup> ; IFRS 13.IE63 <sup>Example</sup>				

IFRS /AU	Level	Label	Type	IFRS reference	AU additional reference	AU Reference	Not used in IFRS AU Taxonomy	Not used in entry point two
		Ranges [member]	member [default]	Effective 2016-01-01 IFRS 14.33 <sup>d</sup> disclosure+ IFRS 13.IE63 <sup>a</sup> example IFRS 7.7 <sup>c</sup> common practice+ IFRS 2.45 <sup>d</sup> disclosure				
IFRS	6	Bottom of range [member]	member	IFRS 13.IE63 <sup>a</sup> example IFRS 7.7 <sup>c</sup> common practice+ Effective 2016-01-01 IFRS 14.33 <sup>d</sup> disclosure+ IFRS 2.45 <sup>d</sup> disclosure				
IFRS	7	Top of range [member]	member	IFRS 7 <sup>c</sup> common practice+ IFRS 13.IE63 <sup>a</sup> example+ Effective 2016-01-01 IFRS 14.33 <sup>d</sup> disclosure+ IFRS 2.45 <sup>d</sup> disclosure				
IFRS	4	Disclosure of range of exercise prices of outstanding share options [line items]	line items	IFRS 7.7 <sup>c</sup> common practice+ IFRS 13.IE63 <sup>a</sup> example+ Effective 2016-01-01 IFRS 14.33 <sup>d</sup> disclosure+ IFRS 2.45 <sup>d</sup> disclosure				
IFRS	5	Exercise price of outstanding share options	X <sup>instant</sup>	IFRS 2.45 <sup>d</sup> disclosure				
IFRS	2	Disclosure of number and weighted average remaining contractual life of outstanding share options [text block]	text block	IFRS 2.45 <sup>d</sup> disclosure				
IFRS	3	Disclosure of number and weighted average remaining contractual life of outstanding share options [abstract]						
IFRS	4	Disclosure of number and weighted average remaining contractual life of outstanding share options [table]	table	IFRS 2.45 <sup>d</sup> disclosure				
IFRS	5	Ranges of exercise prices for outstanding share options [axis]	axis	IFRS 2.45 <sup>d</sup> disclosure				
IFRS	6	Ranges of exercise prices for outstanding share options [member]	member [default]	IFRS 2.45 <sup>d</sup> disclosure				
IFRS	4	Disclosure of number and weighted average remaining contractual life of outstanding share options [line items]	line items					
IFRS	5	Number of share options outstanding in share-based payment arrangement	X,XX	IFRS 2.45 <sup>d</sup> disclosure+ IFRS 2.45 b (i) <sup>b</sup> disclosure+ IFRS 2.45 b (vi) <sup>b</sup> disclosure				
IFRS	5	Weighted average remaining contractual life of outstanding share options	X,XX	IFRS 2.45 <sup>d</sup> disclosure				
IFRS	2	Disclosure of number and weighted average exercise prices of other equity instruments [text block]	text block	IFRS 2.45 <sup>d</sup> common practice				
IFRS	3	Number of other equity instruments outstanding in share-based payment arrangement at beginning of period	X,XX	IFRS 2.45 <sup>d</sup> common practice				
IFRS	3	Number of other equity instruments granted in share-based payment arrangement	X,XX	IFRS 2.47 <sup>a</sup> disclosure+ IFRS 2.45 <sup>d</sup> common practice				
IFRS	3	Number of other equity instruments forfeited in share-based payment arrangement	X,XX	IFRS 2.45 <sup>d</sup> common practice				
IFRS	3	Number of other equity instruments exercised or vested in share-based payment arrangement	X,XX	IFRS 2.45 <sup>d</sup> common practice				
IFRS	3	Number of other equity instruments expired in share-based payment arrangement	X,XX	IFRS 2.45 <sup>d</sup> common practice				
IFRS	3	Number of other equity instruments outstanding in share-based payment arrangement at end of period	X,XX	IFRS 2.45 <sup>d</sup> common practice				
IFRS	3	Number of other equity instruments exercisable in share-based payment arrangement	X,XX	IFRS 2.45 <sup>d</sup> common practice				
IFRS	3	Weighted average exercise price of other equity instruments outstanding in share-based payment arrangement at beginning of period	X <sup>instant</sup>	IFRS 2.45 <sup>d</sup> common practice				
IFRS	3	Weighted average exercise price of other equity instruments granted in share-based payment arrangement	X <sup>duration</sup>	IFRS 2.45 <sup>d</sup> common practice				
IFRS	3	Weighted average exercise price of other equity instruments forfeited in share-based payment arrangement	X <sup>duration</sup>	IFRS 2.45 <sup>d</sup> common practice				
IFRS	3	Weighted average exercise price of other equity instruments exercised or vested in share-based payment arrangement	X <sup>duration</sup>	IFRS 2.45 <sup>d</sup> common practice				
IFRS	3	Weighted average exercise price of other equity instruments expired in share-based payment arrangement	X <sup>duration</sup>	IFRS 2.45 <sup>d</sup> common practice				
IFRS	3	Weighted average exercise price of other equity instruments outstanding in share-based payment arrangement at end of period	X <sup>instant</sup>	IFRS 2.45 <sup>d</sup> common practice				
IFRS	3	Weighted average exercise price of other equity instruments exercisable in share-based payment arrangement	X <sup>instant</sup>	IFRS 2.45 <sup>d</sup> common practice				
IFRS	2	Explanation of determination of fair value of goods or services received or fair value of equity instruments granted on share-based payments	text	IFRS 2.46 <sup>d</sup> disclosure				
AU	2	Explanation of how fair value of goods or services received or equity instruments granted is measured for equity-settled share-based payment arrangements under reduced disclosure requirements [text block]	text block			AASB 2.RDR46.1		
AU	2	Explanation of how liabilities in respect of cash-settled share based payment were measured under reduced disclosure requirements [text block]	text block			AASB 2.RDR46.2		
IFRS	2	Disclosure of indirect measurement of fair value of goods or services received, share options granted during period [text block]	text block	IFRS 2.47 <sup>a</sup> disclosure				
IFRS	3	Weighted average fair value at measurement date, share options granted	X <sup>instant, credit</sup>	IFRS 2.47 <sup>a</sup> disclosure				
IFRS	3	Information about how fair value was measured, share options granted	text	IFRS 2.47 <sup>a</sup> disclosure				
IFRS	4	Description of option pricing model, share options granted	text	IFRS 2.47 a (i) <sup>b</sup> disclosure				
IFRS	4	Description of inputs to option pricing model, share options granted	text	IFRS 2.47 a (i) <sup>b</sup> disclosure				
IFRS	5	Weighted average share price, share options granted	X <sup>duration</sup>	IFRS 2.47 a (i) <sup>b</sup> disclosure				
IFRS	5	Exercise price, share options granted	X <sup>duration</sup>	IFRS 2.47 a (i) <sup>b</sup> disclosure				
IFRS	5	Expected volatility, share options granted	X,XX	IFRS 2.47 a (i) <sup>b</sup> disclosure				
IFRS	5	Option life, share options granted	X,XX	IFRS 2.47 a (i) <sup>b</sup> disclosure				
IFRS	5	Expected dividend, share options granted	X <sup>duration</sup>	IFRS 2.47 a (i) <sup>b</sup> disclosure				
IFRS	5	Expected dividend as percentage, share options granted	X,XX	IFRS 2.47 a (i) <sup>b</sup> disclosure				
IFRS	5	Risk free interest rate, share options granted	X,XX	IFRS 2.47 a (i) <sup>b</sup> disclosure				
IFRS	5	Description of other inputs to options pricing model, share options granted	text	IFRS 2.47 a (i) <sup>b</sup> disclosure				
IFRS	6	Description of method used and assumptions made to incorporate effects of expected early exercise, share options granted	text	IFRS 2.47 a (i) <sup>b</sup> disclosure				
IFRS	4	Information about how expected volatility was determined, share options granted	text	IFRS 2.47 a (ii) <sup>b</sup> disclosure				
IFRS	4	Information whether and how other features were incorporated into measurement of fair value, share options granted	text	IFRS 2.47 a (iii) <sup>b</sup> disclosure				
IFRS	2	Disclosure of indirect measurement of fair value of goods or services received, other equity instruments granted during period [text block]	text block	IFRS 2.47 <sup>b</sup> disclosure				
IFRS	3	Number of other equity instruments granted in share-based payment arrangement	X,XX	IFRS 2.47 <sup>b</sup> disclosure+ IFRS 2.45 <sup>d</sup> common practice				
IFRS	3	Weighted average fair value at measurement date, other equity instruments granted	X <sup>instant, credit</sup>	IFRS 2.47 <sup>b</sup> disclosure				
IFRS	3	Information how fair value was measured, other equity instruments granted	text	IFRS 2.47 <sup>b</sup> disclosure				
IFRS	4	Information about how fair value was determined if not on basis of observable market, other equity instruments granted	text	IFRS 2.47 b (i) <sup>b</sup> disclosure				
IFRS	4	Information whether and how expected dividends were incorporated into measurement of fair value, other equity instruments granted	text	IFRS 2.47 b (ii) <sup>b</sup> disclosure				
IFRS	4	Information whether and how other features were incorporated into measurement of fair value, other equity instruments granted	text	IFRS 2.47 b (iii) <sup>b</sup> disclosure				
IFRS	2	Disclosure of indirect measurement of fair value of goods or services received, share-based payment arrangements modified during period [text block]	text block	IFRS 2.47 <sup>c</sup> disclosure				
IFRS	3	Explanation of modifications, modified share-based payment arrangements	text	IFRS 2.47 c (i) <sup>b</sup> disclosure				
IFRS	3	Incremental fair value granted, modified share-based payment arrangements	X <sup>duration</sup>	IFRS 2.47 c (ii) <sup>b</sup> disclosure				
IFRS	3	Information on how incremental fair value granted was measured, modified share-based payment arrangements	text	IFRS 2.47 c (iii) <sup>b</sup> disclosure				
IFRS	2	Explanation of direct measurement of fair value of goods or services received	text	IFRS 2.48 <sup>b</sup> disclosure				
IFRS	2	Description of reason why fair value of goods or services received cannot be reliably estimated	text	IFRS 2.49 <sup>b</sup> disclosure				
IFRS	2	Explanation of effect of share-based payments on entity's profit or loss [text block]	text block	IFRS 2.50 <sup>b</sup> disclosure				
IFRS	2	Expense from share-based payment transactions in which goods or services received did not qualify for recognition as assets [abstract]						
IFRS	3	Expense from equity-settled share-based payment transactions in which goods or services received did not qualify for recognition as assets	X <sup>duration, debit</sup>	IFRS 2.51 <sup>b</sup> disclosure				
IFRS	3	Expense from cash-settled share-based payment transactions in which goods or services received did not qualify for recognition as assets	X <sup>duration, debit</sup>	IAS 1.112 <sup>c</sup> common practice				
IFRS	3	Total expense from share-based payment transactions in which goods or services received did not qualify for recognition as assets	X <sup>duration, debit</sup>	IFRS 2.51 <sup>b</sup> disclosure				
IFRS	2	Expense from share-based payment transactions with employees	X <sup>duration, debit</sup>	IAS 1.112 <sup>c</sup> common practice		AASB 2.RDR50.1		
IFRS	2	Explanation of effect of share-based payments on entity's financial position [text block]	text block	IFRS 2.50 <sup>b</sup> disclosure				
IFRS	3	Liabilities from share-based payment transactions	X <sup>instant, credit</sup>	IFRS 2.51 b (i) <sup>b</sup> disclosure		AASB 2.RDR50.1		
IFRS	3	Intrinsic value of liabilities from share-based payment transactions for which counterparty's right to cash or other assets vested	X <sup>instant, credit</sup>	IFRS 2.51 b (ii) <sup>b</sup> disclosure				
IFRS	2	Additional information about share-based payment arrangements [text block]	text block	IFRS 2.52 <sup>b</sup> disclosure				
<b>IAS 19 (2011) Notes to Employees Benefits</b>								
IFRS	1	Disclosure of employee benefits [text block]	text block	IAS 19 - Scope <sup>b</sup> disclosure				
IFRS	2	Disclosure of defined benefit plans [text block]	text block	IAS 19.136 <sup>b</sup> disclosure				
IFRS	3	Disclosure of defined benefit plans [abstract]						
IFRS	4	Disclosure of defined benefit plans [table]	table	IAS 19.138 <sup>b</sup> disclosure				
IFRS	5	Defined benefit plans [axis]	axis	IAS 19.138 <sup>b</sup> disclosure				
IFRS	6	Defined benefit plans [member]	member [default]	IAS 19.138 <sup>b</sup> disclosure				
IFRS	7	Foreign defined benefit plans [member]	member	IAS 19.138 <sup>b</sup> example				
IFRS	7	Domestic defined benefit plans [member]	member	IAS 19.138 <sup>b</sup> example				
IFRS	7	Multi-employer defined benefit plans [member]	member	IAS 19.33 <sup>b</sup> disclosure+ IAS 19.34 <sup>b</sup> disclosure				
IFRS	7	State defined benefit plans [member]	member	IAS 19.45 <sup>b</sup> disclosure				
IFRS	7	Defined benefit plans that share risks between entities under common control [member]	member	IAS 19.149 <sup>b</sup> disclosure				
IFRS	4	Disclosure of defined benefit plans [line items]	line items					
IFRS	5	Description of type of plan	text	IAS 19.139 <sup>b</sup> disclosure				
IFRS	6	Description of nature of benefits provided by plan	text	IAS 19.139 a (i) <sup>b</sup> disclosure				
IFRS	6	Description of regulatory framework in which plan operates	text	IAS 19.139 a (ii) <sup>b</sup> disclosure				
IFRS	6	Description of effect of regulatory framework on plan	text	IAS 19.139 a (iii) <sup>b</sup> disclosure				
IFRS	6	Description of any other entity's responsibilities for governance of plan	text	IAS 19.139 a (iii) <sup>b</sup> disclosure				
IFRS	5	Description of risks to which plan exposes entity	text	IAS 19.139 <sup>b</sup> disclosure				
IFRS	5	Description of significant concentrations of risk related to plan	text	IAS 19.139 <sup>b</sup> disclosure				
IFRS	5	Description of plan amendments, curtailments and settlements	text	IAS 19.139 <sup>c</sup> disclosure				
IFRS	5	Surplus (deficit) in plan [abstract]						
IFRS	6	Defined benefit obligation, at present value	(X) <sup>instant, credit</sup>	IAS 19.57 <sup>b</sup> common practice				
IFRS	6	Plan assets, at fair value	X <sup>instant, debit</sup>	IAS 19.57 <sup>b</sup> common practice				
IFRS	6	Net surplus (deficit) in plan	X <sup>instant, debit</sup>	IAS 19.57 <sup>b</sup> common practice				
IFRS	5	Description of link between reimbursement right and related obligation	text	IAS 19.140 <sup>b</sup> disclosure				
IFRS	5	Description of how entity determined maximum economic benefit available	text	IAS 19.141 c (iv) <sup>b</sup> disclosure				
IFRS	5	Entity's own financial instruments included in fair value of plan assets	X <sup>instant, debit</sup>	IAS 19.143 <sup>b</sup> disclosure				
IFRS	5	Property occupied by entity included in fair value of plan assets	X <sup>instant, debit</sup>	IAS 19.143 <sup>b</sup> disclosure				
IFRS	5	Other assets used by entity included in fair value of plan assets	X <sup>instant, debit</sup>	IAS 19.143 <sup>b</sup> disclosure				
IFRS	5	Actuarial assumption of discount rates	X,XX	IAS 19.144 <sup>b</sup> common practice				
IFRS	5	Actuarial assumption of expected rates of salary increases	X,XX	IAS 19.144 <sup>b</sup> common practice				
IFRS	5	Actuarial assumption of medical cost trend rates	X,XX	IAS 19.144 <sup>b</sup> common practice				
IFRS	5	Actuarial assumption of expected rates of pension increases	X,XX	IAS 19.144 <sup>b</sup> common practice				
IFRS	5	Actuarial assumption of expected rates of inflation	X,XX	IAS 19.144 <sup>b</sup> common practice				
IFRS	5	Other material actuarial assumptions	X,XX	IAS 19.144 <sup>b</sup> common practice				
IFRS	5	Description of asset-liability matching strategies used by plan or entity to manage risk	text	IAS 19.146 <sup>b</sup> disclosure				

IFRS /AU	Level	Label	Type	IFRS reference	AU additional reference	AU Reference	Not used in IFRS AU Taxonomy	Not used in entry point two
IFRS	5	Description of funding arrangements and funding policy that affect future contributions	text	IAS 19.147 <sup>a</sup> Disclosures, IAS 19.148 <sup>a</sup> Disclosures				
IFRS	5	Estimate of contributions expected to be paid to plan for next annual reporting period	X duration, credit	IAS 19.147 <sup>a</sup> Disclosures, IAS 19.148 <sup>d</sup> (iii)Disclosures				
IFRS	5	Disclosure of information about maturity profile of defined benefit obligation [text block]	text block	IAS 19.147 <sup>a</sup> Disclosures				
IFRS	6	Weighted average duration of defined benefit obligation	X.XX	IAS 19.147 <sup>a</sup> Disclosures				
IFRS	5	Description of extent to which entity can be liable to multi-employer or state plan for other entities obligations	text	IAS 19.148 <sup>a</sup> Disclosures				
IFRS	5	Description of agreed allocation of deficit or surplus of multi-employer or state plan on wind-up of plan	text	IAS 19.148 <sup>c</sup> (i)Disclosures				
IFRS	5	Description of agreed allocation of deficit or surplus of multi-employer or state plan on entity's withdrawal from plan	text	IAS 19.148 <sup>c</sup> (ii)Disclosures				
IFRS	5	Description of fact that multi-employer or state plan is defined benefit plan	text	IAS 19.148 <sup>d</sup> (i)Disclosures				
IFRS	5	Description of reason why sufficient information is not available to account for multi-employer or state plan as defined benefit plan	text	IAS 19.148 <sup>d</sup> (ii)Disclosures				
IFRS	5	Description of information about surplus or deficit of multi-employer or state plan	text	IAS 19.148 <sup>d</sup> (iv)Disclosures				
IFRS	5	Description of basis used to determine surplus or deficit of multi-employer or state plan	text	IAS 19.148 <sup>d</sup> (iv)Disclosures				
IFRS	5	Description of implications of surplus or deficit on multi-employer or state plan for entity	text	IAS 19.148 <sup>d</sup> (iv)Disclosures				
IFRS	5	Level of participation of entity compared with other participating entities	XXX	IAS 19.148 <sup>d</sup> (v)Disclosures				
IFRS	5	Description of contractual agreement or stated policy for charging net defined benefit cost	text	IAS 19.149 <sup>a</sup> Disclosures				
IFRS	5	Description of policy for determining contribution of defined benefit plans that share risks between entities under common control [text block]	text block	IAS 19.149 <sup>a</sup> Disclosures				
IFRS	5	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 <sup>a</sup> Disclosures				
IFRS	3	Disclosure of net defined benefit liability (asset) [text block]	text block	IAS 19.140 <sup>a</sup> Disclosures				
IFRS	4	Disclosure of net defined benefit liability (asset) [abstract]	text	IAS 19.140 <sup>a</sup> Disclosures				
IFRS	5	Disclosure of net defined benefit liability (asset) [table]	table	IAS 19.140 <sup>a</sup> Disclosures				
IFRS	6	Defined benefit plans [axis]	axis	IAS 19.138 <sup>a</sup> Disclosures				
IFRS	7	Defined benefit plans [member]	member [default]	IAS 19.138 <sup>a</sup> Disclosures				
IFRS	8	Foreign defined benefit plans [member]	member	IAS 19.138 <sup>a</sup> Example				
IFRS	8	Domestic defined benefit plans [member]	member	IAS 19.138 <sup>a</sup> Example				
IFRS	8	Multi-employer defined benefit plans [member]	member	IAS 19.33 <sup>a</sup> Disclosures, IAS 19.34 <sup>b</sup> Disclosures				
IFRS	8	State defined benefit plans [member]	member	IAS 19.45 <sup>a</sup> Disclosures				
IFRS	8	Defined benefit plans that share risks between entities under common control [member]	member	IAS 19.149 <sup>a</sup> Disclosures				
IFRS	6	Net defined benefit liability (asset) [axis]	axis	IAS 19.140 <sup>a</sup> Disclosures				
IFRS	7	Net defined benefit liability (asset) [member]	member [default]	IAS 19.140 <sup>a</sup> Disclosures				
IFRS	8	Present value of defined benefit obligation [member]	member	IAS 19.140 <sup>a</sup> (ii)Disclosures				
IFRS	8	Plan assets [member]	member	IAS 19.140 <sup>a</sup> (i)Disclosures				
IFRS	8	Effect of asset ceiling [member]	member	IAS 19.140 <sup>a</sup> (iii)Disclosures				
IFRS	5	Disclosure of net defined benefit liability (asset) [line items]	line items	IAS 19.140 <sup>a</sup> (ii)Disclosures				
IFRS	6	Net defined benefit liability (asset) at beginning of period	X instant, credit	IAS 19.140 <sup>a</sup> Disclosures				
IFRS	6	Changes in net defined benefit liability (asset) [abstract]						
IFRS	7	Current service cost, net defined benefit liability (asset)	X duration, credit	IAS 19.141 <sup>a</sup> Disclosures				
IFRS	7	Interest expense (income), net defined benefit liability (asset)	X duration, credit	IAS 19.141 <sup>a</sup> Disclosures				
IFRS	7	Gain (loss) on remeasurement, net defined benefit liability (asset) [abstract]						
IFRS	8	Return on plan assets, net defined benefit liability (asset)	X duration, debit	IAS 19.141 <sup>c</sup> (i)Disclosures				
IFRS	8	Actuarial losses (gains) arising from changes in demographic assumptions, net defined benefit liability (asset)	(X) duration, debit	IAS 19.141 <sup>c</sup> (ii)Disclosures				
IFRS	8	Actuarial losses (gains) arising from changes in financial assumptions, net defined benefit liability (asset)	(X) duration, debit	IAS 19.141 <sup>c</sup> (iii)Disclosures				
IFRS	8	Loss (gain) on changes in effect of limiting net defined benefit asset to asset ceiling, net defined benefit liability (asset)	(X) duration, debit	IAS 19.141 <sup>c</sup> (iv)Disclosures				
IFRS	8	Total loss (gain) on remeasurement, net defined benefit liability (asset)	(X) duration, debit	IAS 19.141 <sup>c</sup> Disclosures				
IFRS	7	Past service cost and gains (losses) arising from settlements, net defined benefit liability (asset) [abstract]						
IFRS	8	Past service cost, net defined benefit liability (asset)	X duration, credit	IAS 19.141 <sup>d</sup> Disclosures				
IFRS	8	Losses (gains) arising from settlements, net defined benefit liability (asset)	(X) duration, debit	IAS 19.141 <sup>d</sup> Disclosures				
IFRS	8	Net past service cost and gains (losses) arising from settlements, net defined benefit liability (asset)	X duration, credit	IAS 19.141 <sup>d</sup> Disclosures				
IFRS	7	Increase (decrease) through changes in foreign exchange rates, net defined benefit liability (asset)	X duration, credit	IAS 19.141 <sup>e</sup> Disclosures				
IFRS	7	Contributions to plan, net defined benefit liability (asset) [abstract]						
IFRS	8	Contributions to plan by employer, net defined benefit liability (asset)	(X) duration, debit	IAS 19.141 <sup>f</sup> Disclosures				
IFRS	8	Contributions to plan by plan participants, net defined benefit liability (asset)	(X) duration, debit	IAS 19.141 <sup>f</sup> Disclosures				
IFRS	8	Total contributions to plan, net defined benefit liability (asset)	(X) duration, debit	IAS 19.141 <sup>f</sup> Disclosures				
IFRS	7	Payments from plan, net defined benefit liability (asset)	(X) duration, debit	IAS 19.141 <sup>g</sup> Disclosures				
IFRS	8	Payments in respect of settlements, net defined benefit liability (asset)	(X) duration, debit	IAS 19.141 <sup>g</sup> Disclosures				
IFRS	7	Increase (decrease) through business combinations and disposals, net defined benefit liability (asset)	X duration, credit	IAS 19.141 <sup>h</sup> Disclosures				
IFRS	7	Increase (decrease) through other changes, net defined benefit liability (asset)	X duration, credit	IAS 19.141 <sup>i</sup> Common practice				
IFRS	7	Total increase (decrease) in net defined benefit liability (asset)	X duration, credit	IAS 19.141 <sup>i</sup> Disclosures				
IFRS	6	Net defined benefit liability (asset) at end of period	X instant, credit	IAS 19.140 <sup>a</sup> Disclosures				
IFRS	3	Disclosure of reimbursement rights [text block]	text block	IAS 19.140 <sup>b</sup> Disclosures				
IFRS	4	Disclosure of reimbursement rights [abstract]	text	IAS 19.140 <sup>b</sup> Disclosures				
IFRS	5	Disclosure of reimbursement rights [table]	table	IAS 19.140 <sup>b</sup> Disclosures				
IFRS	6	Defined benefit plans [axis]	axis	IAS 19.138 <sup>a</sup> Disclosures				
IFRS	7	Defined benefit plans [member]	member [default]	IAS 19.138 <sup>a</sup> Disclosures				
IFRS	8	Foreign defined benefit plans [member]	member	IAS 19.138 <sup>a</sup> Example				
IFRS	8	Domestic defined benefit plans [member]	member	IAS 19.138 <sup>a</sup> Example				
IFRS	8	Multi-employer defined benefit plans [member]	member	IAS 19.33 <sup>a</sup> Disclosures, IAS 19.34 <sup>b</sup> Disclosures				
IFRS	8	State defined benefit plans [member]	member	IAS 19.45 <sup>a</sup> Disclosures				
IFRS	8	Defined benefit plans that share risks between entities under common control [member]	member	IAS 19.149 <sup>a</sup> Disclosures				
IFRS	5	Disclosure of reimbursement rights [line items]	line items					
IFRS	6	Reimbursement rights, at fair value at beginning of period	X instant, debit	IAS 19.140 <sup>b</sup> Disclosures				
IFRS	6	Changes in reimbursement rights [abstract]						
IFRS	7	Interest income, reimbursement rights	X duration, debit	IAS 19.141 <sup>b</sup> Disclosures				
IFRS	7	Gain (loss) on remeasurement, reimbursement rights [abstract]						
IFRS	8	Return on reimbursement rights	X duration, debit	IAS 19.141 <sup>c</sup> (i)Disclosures				
IFRS	8	Gain (loss) on changes in effect of limiting reimbursement rights to asset ceiling, reimbursement rights	X duration, debit	IAS 19.141 <sup>c</sup> (iv)Disclosures				
IFRS	8	Total gain (loss) on remeasurement, reimbursement rights	X duration, debit	IAS 19.141 <sup>c</sup> Disclosures				
IFRS	7	Increase (decrease) through net exchange differences, reimbursement rights, at fair value	X duration, credit	IAS 19.141 <sup>d</sup> Disclosures				
IFRS	7	Decrease through benefits paid, reimbursement rights, at fair value	(X) duration, credit	IAS 19.141 <sup>d</sup> Disclosures				
IFRS	8	Payments in respect of settlements, reimbursement rights	(X) duration, credit	IAS 19.141 <sup>d</sup> Disclosures				
IFRS	7	Increase (decrease) through business combinations and disposals, reimbursement rights	X duration, debit	IAS 19.141 <sup>e</sup> Disclosures				
IFRS	7	Total increase (decrease) in reimbursement rights, at fair value	X duration, debit	IAS 19.141 <sup>e</sup> Disclosures				
IFRS	6	Reimbursement rights, at fair value at end of period	X instant, debit	IAS 19.140 <sup>b</sup> Disclosures				
IFRS	3	Disclosure of fair value of plan assets [text block]	text block	IAS 19.142 <sup>a</sup> Disclosures				
IFRS	4	Disclosure of fair value of plan assets [abstract]	text	IAS 19.142 <sup>a</sup> Disclosures				
IFRS	5	Disclosure of fair value of plan assets [table]	table	IAS 19.142 <sup>a</sup> Disclosures				
IFRS	6	Defined benefit plans [axis]	axis	IAS 19.138 <sup>a</sup> Disclosures				
IFRS	7	Defined benefit plans [member]	member [default]	IAS 19.138 <sup>a</sup> Disclosures				
IFRS	8	Foreign defined benefit plans [member]	member	IAS 19.138 <sup>a</sup> Example				
IFRS	8	Domestic defined benefit plans [member]	member	IAS 19.138 <sup>a</sup> Example				
IFRS	8	Multi-employer defined benefit plans [member]	member	IAS 19.33 <sup>a</sup> Disclosures, IAS 19.34 <sup>b</sup> Disclosures				
IFRS	8	State defined benefit plans [member]	member	IAS 19.45 <sup>a</sup> Disclosures				
IFRS	8	Defined benefit plans that share risks between entities under common control [member]	member	IAS 19.149 <sup>a</sup> Disclosures				
IFRS	6	Levels of fair value hierarchy [axis]	axis	IFRS 13.93 <sup>b</sup> Disclosures, IAS 19.142 <sup>a</sup> Disclosures				
IFRS	7	All levels of fair value hierarchy [member]	member [default]	IFRS 13.93 <sup>b</sup> Disclosures, IAS 19.142 <sup>a</sup> Disclosures				
IFRS	8	Level 1 of fair value hierarchy [member]	member	IFRS 13.93 <sup>b</sup> Disclosures, IAS 19.142 <sup>a</sup> Disclosures				
IFRS	8	Level 2 and 3 of fair value hierarchy [member]	member	IFRS 13.93 <sup>b</sup> Disclosures, IAS 19.142 <sup>a</sup> Disclosures				
IFRS	5	Disclosure of fair value of plan assets [line items]	line items	IAS 19.142 <sup>a</sup> Disclosures				
IFRS	6	Cash and cash equivalents, amount contributed to fair value of plan assets	X instant, debit	IAS 19.142 <sup>b</sup> Example				
IFRS	6	Equity instruments, amount contributed to fair value of plan assets	X instant, debit	IAS 19.142 <sup>b</sup> Example				
IFRS	6	Debt instruments, amount contributed to fair value of plan assets	X instant, debit	IAS 19.142 <sup>c</sup> Example				
IFRS	6	Real estate, amount contributed to fair value of plan assets	X instant, debit	IAS 19.142 <sup>d</sup> Example				
IFRS	6	Derivatives, amount contributed to fair value of plan assets	X instant, debit	IAS 19.142 <sup>e</sup> Example				
IFRS	6	Investment funds, amount contributed to fair value of plan assets	X instant, debit	IAS 19.142 <sup>f</sup> Example				
IFRS	6	Asset-backed securities, amount contributed to fair value of plan assets	X instant, debit	IAS 19.142 <sup>g</sup> Example				
IFRS	6	Structured debt, amount contributed to fair value of plan assets	X instant, debit	IAS 19.142 <sup>h</sup> Example				
IFRS	6	Other assets, amount contributed to fair value of plan assets	X instant, debit	IAS 19.142 <sup>i</sup> Example				
IFRS	3	Disclosure of sensitivity analysis for actuarial assumptions [text block]	text block	IAS 19.145 <sup>a</sup> Disclosures				
IFRS	4	Disclosure of sensitivity analysis for actuarial assumptions [abstract]	text	IAS 19.145 <sup>a</sup> Disclosures				
IFRS	5	Disclosure of sensitivity analysis for actuarial assumptions [table]	table	IAS 19.145 <sup>a</sup> Disclosures				
IFRS	6	Defined benefit plans [axis]	axis	IAS 19.138 <sup>a</sup> Disclosures				
IFRS	7	Defined benefit plans [member]	member [default]	IAS 19.138 <sup>a</sup> Disclosures				
IFRS	8	Foreign defined benefit plans [member]	member	IAS 19.138 <sup>a</sup> Example				
IFRS	8	Domestic defined benefit plans [member]	member	IAS 19.138 <sup>a</sup> Example				
IFRS	8	Multi-employer defined benefit plans [member]	member	IAS 19.33 <sup>a</sup> Disclosures, IAS 19.34 <sup>b</sup> Disclosures				
IFRS	8	State defined benefit plans [member]	member	IAS 19.45 <sup>a</sup> Disclosures				
IFRS	8	Defined benefit plans that share risks between entities under common control [member]	member	IAS 19.149 <sup>a</sup> Disclosures				
IFRS	6	Actuarial assumptions [axis]	axis	IAS 19.145 <sup>a</sup> Disclosures				
IFRS	7	Actuarial assumptions [member]	member [default]	IAS 19.145 <sup>a</sup> Disclosures				
IFRS	8	Actuarial assumption of discount rates [member]	member	IAS 19.145 <sup>a</sup> Common practice				
IFRS	8	Actuarial assumption of expected rates of salary increases [member]	member	IAS 19.145 <sup>a</sup> Common practice				
IFRS	8	Actuarial assumption of medical cost trend rates [member]	member	IAS 19.145 <sup>a</sup> Common practice				
IFRS	8	Actuarial assumption of expected rates of pension increases [member]	member	IAS 19.145 <sup>a</sup> Common practice				

IFRS / AU	Level	Label	Type	IFRS reference	AU additional reference	AU Reference	Not used in IFRS AU Taxonomy	Not used in entry point two
IFRS	8	Actuarial assumption of expected rates of inflation [member]	member	IAS 19.145 <sup>a</sup> Common practice				
IFRS	8	Other material actuarial assumptions [member]	member	IAS 19.145 <sup>a</sup> Common practice				
IFRS	5	Disclosure of sensitivity analysis for actuarial assumptions [line items]	line items					
IFRS	6	Percentage of reasonably possible increase in actuarial assumption	X,XX	IAS 19.145 <sup>a</sup> Disclosure				
IFRS	6	Increase (decrease) in defined benefit obligation due to reasonably possible increase in actuarial assumption	X,Instant, credit	IAS 19.145 <sup>a</sup> Disclosure				
IFRS	6	Percentage of reasonably possible decrease in actuarial assumption	X,XX	IAS 19.145 <sup>a</sup> Disclosure				
IFRS	6	Increase (decrease) in defined benefit obligation due to reasonably possible decrease in actuarial assumption	X,Instant, credit	IAS 19.145 <sup>a</sup> Disclosure				
IFRS	6	Description of methods and assumptions used in preparing sensitivity analysis for actuarial assumptions	text	IAS 19.145 <sup>b</sup> Disclosure				
IFRS	6	Description of limitations of methods used in preparing sensitivity analysis for actuarial assumptions	text	IAS 19.145 <sup>b</sup> Disclosure				
IFRS	6	Description of changes in methods and assumptions used in preparing sensitivity analysis for actuarial assumptions	text	IAS 19.145 <sup>c</sup> Disclosure				
IFRS	6	Description of reasons for changes in methods and assumptions used in preparing sensitivity analysis for actuarial assumptions	text	IAS 19.145 <sup>c</sup> Disclosure				
IFRS	3	Disclosure of additional information about defined benefit plans [text block]	text block	IAS 19.137 <sup>d</sup> Disclosure				
IFRS	4	Disclosure of analysis of present value of defined benefit obligation that distinguishes nature, characteristics and risks [text block]	text block	IAS 19.137 <sup>e</sup> Example				
IFRS	2	Termination benefits expense	X, duration, debit	IAS 19.171 <sup>f</sup> Common practice				
IFRS	1	Disclosure of income tax [text block]	text block	IAS 12 - Disclosure <sup>g</sup> Disclosure				
IFRS	2	Major components of tax expense (income) [abstract]						
IFRS	3	Current tax expense (income) and adjustments for current tax of prior periods [abstract]						
IFRS	4	Current tax expense (income)	X, duration, debit	IAS 12.80 <sup>a</sup> Example				
IFRS	4	Adjustments for current tax of prior periods	X, duration, debit	IAS 12.80 <sup>a</sup> Example				
IFRS	4	Total current tax expense (income) and adjustments for current tax of prior periods	X, duration, debit	IAS 12.80 <sup>a</sup> Common practice				
IFRS	3	Deferred tax expense (income) relating to origination and reversal of temporary differences	X, duration, debit	IAS 12.80 <sup>b</sup> Example				
IFRS	3	Deferred tax expense (income) relating to tax rate changes or imposition of new taxes	X, duration, debit	IAS 12.80 <sup>b</sup> Example				
IFRS	3	Tax benefit arising from previously unrecognised tax loss, tax credit or temporary difference of prior period used to reduce current tax expense	(X) duration, credit	IAS 12.80 <sup>e</sup> Example				
IFRS	3	Tax benefit arising from previously unrecognised tax loss, tax credit or temporary difference of prior period used to reduce deferred tax expense	(X) duration, credit	IAS 12.80 <sup>e</sup> Example				
IFRS	3	Deferred tax expense arising from write-down or reversal of deferred tax asset	X, duration, debit	IAS 12.80 <sup>f</sup> Example				
IFRS	3	Tax expense (income) relating to changes in accounting policies and errors included in profit or loss	X, duration, debit	IAS 12.80 <sup>f</sup> Example				
IFRS	3	Adjustments for deferred tax of prior periods	X, duration, debit	IAS 12.80 <sup>g</sup> Common practice				
IFRS	3	Other components of deferred tax expense (income)	X, duration, debit	IAS 12.80 <sup>g</sup> Common practice				
		Total tax expense (income)	X, duration, debit	IAS 12.79 <sup>h</sup> Disclosure, IFRS 12.813 <sup>i</sup> Disclosure, IFRS 8.23 <sup>j</sup> Disclosure, IAS 26.35 b (viii) <sup>k</sup> Disclosure, IAS 12.81 c (i) <sup>l</sup> Disclosure, IAS 1.82 <sup>m</sup> Disclosure, IAS 12.81 c (ii) <sup>n</sup> Disclosure				
IFRS	3	Current and deferred tax relating to items charged or credited directly to equity [abstract]						
IFRS	3	Current tax relating to items credited (charged) directly to equity	X, duration, debit	IAS 12.81 <sup>o</sup> Disclosure				
IFRS	3	Deferred tax relating to items credited (charged) directly to equity	X, duration	IAS 12.81 <sup>o</sup> Disclosure				
IFRS	3	Aggregate current and deferred tax relating to items credited (charged) directly to equity	X, duration, debit	IAS 12.81 <sup>o</sup> Disclosure				
IFRS	2	Income tax relating to components of other comprehensive income [abstract]						
IFRS	3	Income tax relating to exchange differences on translation of other comprehensive income	X, duration, debit	IAS 12.81 a <sup>p</sup> Disclosure, IAS 1.90 <sup>q</sup> Disclosure				
IFRS	3	Income tax relating to available-for-sale financial assets of other comprehensive income	X, duration, debit	Effective date 2018-01-01 IAS 1.90 <sup>q</sup> Disclosure, Expiry date				
IFRS	3	Income tax relating to cash flow hedges of other comprehensive income	X, duration, debit	2018-01-01 IAS 12.81 a <sup>p</sup> Disclosure, IAS 1.90 <sup>q</sup> Disclosure, IAS 12.81 a <sup>p</sup> Disclosure				
IFRS	3	Income tax relating to changes in revaluation surplus of other comprehensive income	X, duration, debit	IAS 1.90 <sup>q</sup> Disclosure, IAS 12.81 a <sup>p</sup> Disclosure				
IFRS	3	Income tax relating to remeasurements of defined benefit plans of other comprehensive income	X, duration, debit	IAS 12.81 a <sup>p</sup> Disclosure, IAS 1.90 <sup>q</sup> Disclosure				
IFRS	3	Income tax relating to investments in equity instruments of other comprehensive income	X, duration, debit	Effective 2018-01-01 IAS 1.90 <sup>q</sup> Disclosure, Effective 2018-01-01 IAS 12.81 a <sup>p</sup> Disclosure				
IFRS	3	Income tax relating to hedges of net investments in foreign operations of other comprehensive income	X, duration, debit	IAS 12.81 a <sup>p</sup> Disclosure, IAS 1.90 <sup>q</sup> Disclosure				
IFRS	3	Income tax relating to changes in fair value of financial liability attributable to change in credit risk of liability of other comprehensive income	X, duration, debit	Effective 2018-01-01 IAS 12.81 a <sup>p</sup> Disclosure, Effective 2018-01-01 IAS 1.90 <sup>q</sup> Disclosure				
IFRS	3	Income tax relating to hedges of investments in equity instruments of other comprehensive income	X, duration, debit	Effective 2018-01-01 IAS 1.90 <sup>q</sup> Disclosure, Effective 2018-01-01 IAS 12.81 a <sup>p</sup> Disclosure				
IFRS	3	Income tax relating to change in value of time value of options of other comprehensive income	X, duration, debit	Effective 2018-01-01 IAS 12.81 a <sup>p</sup> Disclosure, Effective 2018-01-01 IAS 1.90 <sup>q</sup> Disclosure				
IFRS	4	Income tax relating to change in value of forward elements of forward contracts of other comprehensive income	X, duration, debit	Effective 2018-01-01 IAS 1.90 <sup>q</sup> Disclosure, Effective 2018-01-01 IAS 12.81 a <sup>p</sup> Disclosure				
IFRS	3	Income tax relating to change in value of foreign currency basis spreads of other comprehensive income	X, duration, debit	Effective 2018-01-01 IAS 12.81 a <sup>p</sup> Disclosure, Effective 2018-01-01 IAS 1.90 <sup>q</sup> Disclosure				
IFRS	3	Income tax relating to financial assets measured at fair value through other comprehensive income	X, duration, debit	Effective 2018-01-01 IAS 12.81 a <sup>p</sup> Disclosure, Effective 2018-01-01 IAS 1.90 <sup>q</sup> Disclosure				
IFRS	3	Aggregated income tax relating to components of other comprehensive income	X, duration	IAS 12.81 a <sup>p</sup> Disclosure, IAS 1.90 <sup>q</sup> Disclosure				
AU	3	Aggregate amount of current and deferred income tax relating to components of other comprehensive income under reduced disclosure requirements	X, duration, debit			AASB 112.RDR81.1		
IFRS	2	Income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method	X, duration, debit	IAS 1.90 <sup>q</sup> Disclosure				
IFRS	2	Tax expense of discontinued operation [abstract]						
IFRS	3	Tax expense relating to gain (loss) on discontinuance	X, duration, debit	IFRS 5.33 b (iv) <sup>r</sup> Disclosure, IAS 12.81 h (i) <sup>s</sup> Disclosure				
IFRS	3	Tax expense relating to profit (loss) from ordinary activities of discontinued operations	X, duration, debit	IFRS 5.33 b (ii) <sup>t</sup> Disclosure, IAS 12.81 h (ii) <sup>u</sup> Disclosure				
IFRS	2	Explanation of changes in applicable tax rates to previous accounting period	text	IAS 12.81 <sup>v</sup> Disclosure				
IFRS	2	Description of expiry date of deductible temporary differences, unused tax losses and unused tax credits	text	IAS 12.81 <sup>v</sup> Disclosure				
IFRS	2	Deductible temporary differences for which no deferred tax asset is recognised	X, instant	IAS 12.81 <sup>v</sup> Disclosure				
IFRS	2	Unused tax losses for which no deferred tax asset recognised	X, instant	IAS 12.81 <sup>v</sup> Disclosure				
IFRS	2	Unused tax credits for which no deferred tax asset recognised	X, instant	IAS 12.81 <sup>v</sup> Disclosure				
IFRS	2	Temporary differences associated with investments in subsidiaries, branches and associates and interests in joint arrangements for which deferred tax liabilities have not been recognised	X, instant	IAS 12.81 <sup>v</sup> Disclosure				
IFRS	2	Disclosure of temporary difference, unused tax losses and unused tax credits [text block]	text block	IAS 12.81 <sup>v</sup> Disclosure				
IFRS	3	Disclosure of temporary difference, unused tax losses and unused tax credits [abstract]						
IFRS	4	Disclosure of temporary difference, unused tax losses and unused tax credits [table]	table	IAS 12.81 <sup>v</sup> Disclosure				
IFRS	5	Temporary difference, unused tax losses and unused tax credits [axis]	axis	IAS 12.81 <sup>v</sup> Disclosure				
IFRS	6	Temporary difference, unused tax losses and unused tax credits [member]	member [default]	IAS 12.81 <sup>v</sup> Disclosure				
IFRS	7	Temporary differences [member]	member	IAS 12.81 <sup>v</sup> Disclosure				
IFRS	8	Allowance for credit losses [member]	member	IAS 12.81 <sup>w</sup> Common practice				
IFRS	8	Unrealised foreign exchange gains (losses) [member]	member	IAS 12.81 <sup>w</sup> Common practice				
IFRS	8	Other temporary differences [member]	member	IAS 12.81 <sup>w</sup> Common practice				
IFRS	7	Unused tax losses [member]	member	IAS 12.81 <sup>w</sup> Disclosure				
IFRS	7	Unused tax credits [member]	member	IAS 12.81 <sup>w</sup> Disclosure				
IFRS	4	Disclosure of temporary difference, unused tax losses and unused tax credits [line items]	line items	IAS 12.81 <sup>w</sup> Disclosure				
IFRS	5	Deferred tax assets and liabilities [abstract]						
IFRS	6	Deferred tax assets	(X) instant, debit	IAS 1.56 <sup>x</sup> Disclosure, IAS 12.81 g (i) <sup>y</sup> Disclosure, IAS 1.54 <sup>z</sup> Disclosure				
IFRS	6	Deferred tax liabilities	X, instant, credit	IAS 1.54 <sup>z</sup> Disclosure, IAS 12.81 g (ii) <sup>aa</sup> Disclosure, IAS 1.56 <sup>x</sup> Disclosure				
IFRS	6	Net deferred tax liability (asset)	X, instant, credit	IAS 12.81 g (ii) <sup>aa</sup> Disclosure				
IFRS	5	Net deferred tax assets and liabilities [abstract]						
IFRS	6	Net deferred tax assets	X, instant, debit	IAS 12.81 g (i) <sup>ab</sup> Common practice				
IFRS	6	Net deferred tax liabilities	X, instant, credit	IAS 12.81 g (ii) <sup>ac</sup> Common practice				
IFRS	5	Deferred tax expense (income) [abstract]						
IFRS	6	Deferred tax expense (income)	X, duration, debit	IAS 12.81 g (ii) <sup>ad</sup> Disclosure				
IFRS	7	Deferred tax expense (income) recognised in profit or loss	X, duration	IAS 12.81 g (ii) <sup>ad</sup> Disclosure				
IFRS	5	Reconciliation of changes in deferred tax liability (asset) [abstract]						
IFRS	6	Deferred tax liability (asset) at beginning of period	X, instant, credit	IAS 12.81 g (ii) <sup>ae</sup> Disclosure				
IFRS	6	Changes in deferred tax liability (asset) [abstract]						
IFRS	7	Deferred tax expense (income) recognised in profit or loss	X, duration	IAS 12.81 g (ii) <sup>ae</sup> Disclosure				
IFRS	7	Deferred tax relating to items credited (charged) directly to equity	X, duration	IAS 12.81 <sup>af</sup> Disclosure				
IFRS	7	Income tax relating to components of other comprehensive income	X, duration	IAS 12.81 a <sup>p</sup> Disclosure, IAS 1.90 <sup>q</sup> Disclosure				
IFRS	7	Increase (decrease) through business combinations, deferred tax liability (asset)	X, duration, credit	IAS 12.81 <sup>ag</sup> Common practice				
IFRS	7	Increase (decrease) through loss of control of subsidiary, deferred tax liability (asset)	X, duration, credit	IAS 12.81 <sup>ag</sup> Common practice				
IFRS	7	Increase (decrease) through net exchange differences, deferred tax liability (asset)	X, duration, credit	IAS 12.81 <sup>ag</sup> Common practice				
IFRS	7	Total increase (decrease) in deferred tax liability (asset)	X, duration, credit	IAS 12.81 <sup>ag</sup> Common practice				
IFRS	6	Deferred tax liability (asset) at end of period	X, instant, credit	IAS 12.81 g (ii) <sup>ah</sup> Disclosure				
IFRS	2	Income tax consequences of dividends proposed or declared before financial statements authorised for issue not recognised as liability	X, duration	IAS 12.81 <sup>ai</sup> Disclosure				
IFRS	2	Increase (decrease) in amount recognised for pre-acquisition deferred tax asset	X, duration, debit	IAS 12.81 <sup>ai</sup> Disclosure				
IFRS	2	Description of event or change in circumstances that caused recognition of deferred tax benefits acquired in business combination after acquisition date	text	IAS 12.81 <sup>ai</sup> Disclosure				
IFRS	2	Description of evidence supporting recognition of deferred tax asset when utilisation is dependent on future taxable profits in excess of profits from reversal of taxable temporary differences and entity has suffered loss in jurisdiction to which deferred tax asset relates	text	IAS 12.82 <sup>aj</sup> Disclosure				
IFRS	2	Deferred tax asset when utilisation is dependent on future taxable profits in excess of profits from reversal of taxable temporary differences and entity has suffered loss in jurisdiction to which deferred tax asset relates	X, instant, debit	IAS 12.82 <sup>aj</sup> Disclosure				
IFRS	2	Description of nature of potential income tax consequences that would result from payment of dividend	text	IAS 12.82 <sup>ak</sup> Disclosure				
IFRS	2	Description of amounts of potential income tax consequences practicably determinable	text	IAS 12.82 <sup>ak</sup> Disclosure				
IFRS	2	Description of whether there are potential income tax consequences not practicably determinable	text	IAS 12.82 <sup>ak</sup> Disclosure				
IFRS	2	Reconciliation of accounting profit multiplied by applicable tax rates [abstract]						
IFRS	3	Accounting profit	X, duration, credit	IAS 12.81 c (i) <sup>al</sup> Disclosure, IAS 12.81 c (ii) <sup>am</sup> Disclosure				
IFRS	3	Tax expense (income) at applicable tax rate	X, duration, debit	IAS 12.81 c (i) <sup>al</sup> Disclosure				
IFRS	3	Tax effect of revenues exempt from taxation	(X) duration, credit	IAS 12.81 c (i) <sup>al</sup> Disclosure				
IFRS	3	Tax effect of expense not deductible in determining taxable profit (tax loss)	X, duration, debit	IAS 12.81 c (i) <sup>al</sup> Disclosure				
IFRS	3	Tax effect of impairment of goodwill	X, duration, debit	IAS 12.81 c (i) <sup>al</sup> Common practice				
IFRS	3	Tax effect of tax losses	X, duration, debit	IAS 12.81 c (i) <sup>al</sup> Disclosure				
IFRS	3	Tax effect of foreign tax rates	X, duration, debit	IAS 12.81 c (i) <sup>al</sup> Disclosure				

IFRS / AU	Level	Label	Type	IFRS reference	AU additional reference	AU Reference	Not used in IFRS AU Taxonomy	Not used in entry point two
IFRS	3	Tax effect from change in tax rate	X <sub>duration, debit</sub>	IAS 12.81 c (I) <sub>disclosure</sub>				
IFRS	3	Other tax effects for reconciliation between accounting profit and tax expense (income)	X <sub>duration, debit</sub>	IAS 12.81 c (I) <sub>disclosure</sub>				
		Total tax expense (income)	X <sub>duration, debit</sub>	IAS 12.81 c (I) <sub>disclosure</sub> ; IFRS 12.813 (I) <sub>disclosure</sub> ; IFRS 8.23 (I) <sub>disclosure</sub> ; IAS 26.35 b (VII) <sub>disclosure</sub> ; IAS 12.81 c (I) <sub>disclosure</sub> ; IAS 1.82 (I) <sub>disclosure</sub>				
IFRS	3	Reconciliation of average effective tax rate and applicable tax rate [abstract]						
IFRS	2	Accounting profit	X <sub>duration, credit</sub>	IAS 12.81 c (I) <sub>disclosure</sub> ; IAS 12.81 c (II) <sub>disclosure</sub>				
IFRS	3	Applicable tax rate	X <sub>XX</sub>	IAS 12.81 c (II) <sub>disclosure</sub>				
IFRS	3	Tax rate effect of revenues exempt from taxation	(X,XX)	IAS 12.81 c (II) <sub>disclosure</sub>				
IFRS	3	Tax rate effect of expense not deductible in determining taxable profit (tax loss)	X,XX	IAS 12.81 c (II) <sub>disclosure</sub>				
IFRS	3	Tax rate effect of impairment of goodwill	X,XX	IAS 12.81 c (II) <sub>disclosure</sub>				
IFRS	3	Tax rate effect of tax losses	X,XX	IAS 12.81 c (II) <sub>disclosure</sub>				
IFRS	3	Tax rate effect of foreign tax rates	X,XX	IAS 12.81 c (II) <sub>disclosure</sub>				
IFRS	3	Tax rate effect from change in tax rate	X,XX	IAS 12.81 c (II) <sub>disclosure</sub>				
IFRS	3	Tax rate effect of adjustments for current tax of prior periods	X,XX	IAS 12.81 c (II) <sub>disclosure</sub>				
IFRS	3	Other tax rate effects for reconciliation between accounting profit and tax expense (income)	X,XX	IAS 12.81 c (II) <sub>disclosure</sub>				
IFRS	3	Total average effective tax rate	X,XX	IAS 12.81 c (II) <sub>disclosure</sub>				
		<b>[836200] Notes - Borrowing costs</b>						
IFRS	1	Disclosure of borrowing costs [text block]	text block	IAS 23 - Disclosure <sub>disclosure</sub>				
IFRS	2	Borrowing costs [abstract]						
IFRS	3	Borrowing costs capitalised	X <sub>duration</sub>	IAS 23.26 <sub>disclosure</sub>				
IFRS	3	Borrowing costs recognised as expense	X <sub>duration, debit</sub>	IAS 1.112 <sub>Common practice</sub>				
IFRS	3	Total borrowing costs incurred	X <sub>duration</sub>	IAS 1.112 <sub>Common practice</sub>				
IFRS	2	Interest costs [abstract]						
IFRS	3	Interest costs capitalised	X <sub>duration</sub>	IAS 1.112 <sub>Common practice</sub>				
		Interest expense	X <sub>duration, debit</sub>	IFRS 8.23 <sub>disclosure</sub> ; IFRS 12.813 (I) <sub>disclosure</sub>				
IFRS	3	Total interest costs incurred	X <sub>duration</sub>	IFRS 8.28 <sub>disclosure</sub>				
IFRS	3	Capitalisation rate of borrowing costs eligible for capitalisation	X <sub>duration</sub>	IAS 1.112 <sub>Common practice</sub>				
		<b>[836500] Notes - Insurance contracts</b>						
IFRS	1	Disclosure of insurance contracts [text block]	text block	IFRS 4 - Disclosure <sub>disclosure</sub>				
IFRS	2	Disclosure of amounts arising from insurance contracts [text block]	text block	IFRS 4.36 <sub>disclosure</sub>				
		Description of accounting policy for insurance contracts and related assets, liabilities, income and expense [text block]	text block	IFRS 4.37 <sub>disclosure</sub>				
IFRS	3	Assets arising from insurance contracts	X <sub>instant, debit</sub>	IFRS 4.37 <sub>disclosure</sub>				
IFRS	4	Assets under insurance contracts and reinsurance contracts issued	X <sub>instant, debit</sub>	IFRS 4.IG20 <sub>b, example</sub>				
IFRS	5	Deferred acquisition costs arising from insurance contracts	X <sub>instant, debit</sub>	IFRS 4.37 <sub>disclosure</sub> ; IFRS 4.IG39 <sub>a, example</sub>				
		Intangible assets relating to insurance contracts acquired in business combinations or portfolio transfers	X <sub>instant, debit</sub>	IFRS 4.IG23 <sub>b, example</sub>				
IFRS	4	Assets under reinsurance ceded	X <sub>instant, debit</sub>	IFRS 4.IG20 <sub>c, example</sub>				
IFRS	3	Liabilities under insurance contracts and reinsurance contracts issued [abstract]						
IFRS	4	Unearned premiums	X <sub>instant, credit</sub>	IFRS 4.IG22 <sub>b, example</sub>				
IFRS	4	Claims reported by policyholders	X <sub>instant, credit</sub>	IFRS 4.IG22 <sub>b, example</sub>				
IFRS	4	Claims incurred but not reported	X <sub>instant, credit</sub>	IFRS 4.IG22 <sub>c, example</sub>				
IFRS	4	Provisions arising from liability adequacy tests	X <sub>instant, credit</sub>	IFRS 4.IG22 <sub>d, example</sub>				
IFRS	4	Provisions for future non-participating benefits	X <sub>instant, credit</sub>	IFRS 4.IG22 <sub>e, example</sub>				
IFRS	4	Liabilities or components of equity relating to discretionary participation features	X <sub>instant, credit</sub>	IFRS 4.IG22 <sub>f, example</sub>				
IFRS	4	Receivables and payables related to insurance contracts	X <sub>instant, credit</sub>	IFRS 4.IG22 <sub>g, example</sub>				
IFRS	4	Non-insurance assets acquired by exercising rights to recoveries	X <sub>instant, credit</sub>	IFRS 4.IG22 <sub>h, example</sub>				
IFRS	4	Other liabilities under insurance contracts and reinsurance contracts issued	X <sub>instant, credit</sub>	IFRS 4.IG22 <sub>i, example</sub>				
		Total liabilities under insurance contracts and reinsurance contracts issued	X <sub>instant, credit</sub>	IFRS 4.IG37 <sub>a, example</sub> ; IFRS 4.IG20 <sub>a, example</sub> ; IFRS 4.37 <sub>disclosure</sub> ; IFRS 4.37 <sub>disclosure</sub>				
IFRS	3	Income arising from insurance contracts	X <sub>duration, credit</sub>	IFRS 4.37 <sub>disclosure</sub>				
IFRS	3	Expense arising from insurance contracts	X <sub>duration, debit</sub>	IFRS 4.37 <sub>disclosure</sub>				
IFRS	3	Revenue from insurance contracts issued, without reduction for reinsurance held	X <sub>duration, credit</sub>	IFRS 4.IG24 <sub>b, example</sub>				
IFRS	3	Income from contracts with reinsurers	X <sub>duration, credit</sub>	IFRS 4.IG24 <sub>b, example</sub>				
IFRS	3	Expense for policyholder claims and benefits, without reduction for reinsurance held	X <sub>duration, debit</sub>	IFRS 4.IG24 <sub>c, example</sub>				
IFRS	3	Expenses arising from reinsurance held	X <sub>duration, debit</sub>	IFRS 4.IG24 <sub>d, example</sub>				
IFRS	3	Cash flows from (used in) insurance contracts	X <sub>duration, debit</sub>	IFRS 4.37 <sub>disclosure</sub>				
IFRS	3	Gains (losses) recognised in profit or loss on buying reinsurance	X <sub>duration, credit</sub>	IFRS 4.37 b (I) <sub>disclosure</sub>				
IFRS	3	Amortisation of losses (gains) arising on buying reinsurance	X <sub>duration, debit</sub>	IFRS 4.37 b (II) <sub>disclosure</sub>				
IFRS	3	Remaining unamortised gains (losses) arising on buying reinsurance at beginning of period	X <sub>instant, credit</sub>	IFRS 4.37 b (II) <sub>disclosure</sub>				
IFRS	3	Remaining unamortised gains (losses) arising on buying reinsurance at end of period	X <sub>instant, credit</sub>	IFRS 4.37 b (II) <sub>disclosure</sub>				
IFRS	3	Explanation of process used to determine assumptions to measure recognised assets, liabilities, income and expense arising from insurance contracts	text	IFRS 4.37 <sub>disclosure</sub>				
IFRS	3	Explanation of effect of changes in assumptions to measure insurance assets and insurance liabilities	text	IFRS 4.37 <sub>d, disclosure</sub>				
IFRS	3	Reconciliation of changes in liabilities under insurance contracts and reinsurance contracts issued [abstract]						
IFRS	4	Liabilities under insurance contracts and reinsurance contracts issued at beginning of period	X <sub>instant, credit</sub>	IFRS 4.IG37 <sub>a, example</sub> ; IFRS 4.IG20 <sub>a, example</sub> ; IFRS 4.37 <sub>disclosure</sub> ; IFRS 4.37 <sub>disclosure</sub>				
IFRS	4	Changes in liabilities under insurance contracts and reinsurance contracts issued [abstract]						
		Additions other than through business combinations, liabilities under insurance contracts and reinsurance contracts issued	X <sub>duration, credit</sub>	IFRS 4.IG37 <sub>b, example</sub>				
IFRS	5	Acquisitions through business combinations, liabilities under insurance contracts and reinsurance contracts issued	X <sub>duration, credit</sub>	IFRS 4.37 <sub>Common practice</sub>				
IFRS	5	Cash paid, liabilities under insurance contracts and reinsurance contracts issued	(X) <sub>duration, debit</sub>	IFRS 4.IG37 <sub>c, example</sub>				
IFRS	5	Expense (income) included in profit or loss, liabilities under insurance contracts and reinsurance contracts issued	X <sub>duration, credit</sub>	IFRS 4.IG37 <sub>d, example</sub>				
IFRS	5	Increase (decrease) through transfers, liabilities under insurance contracts and reinsurance contracts issued	X <sub>duration, credit</sub>	IFRS 4.IG37 <sub>e, example</sub>				
IFRS	5	Increase (decrease) through net exchange differences, liabilities under insurance contracts and reinsurance contracts issued	X <sub>duration, credit</sub>	IFRS 4.IG37 <sub>f, example</sub>				
IFRS	5	Increase (decrease) through adjustments arising from passage of time, liabilities under insurance contracts and reinsurance contracts issued	X <sub>duration, credit</sub>	IFRS 4.37 <sub>Common practice</sub>				
IFRS	5	Increase (decrease) through other changes, liabilities under insurance contracts and reinsurance contracts issued	X <sub>duration, credit</sub>	IFRS 4.IG37 <sub>g, example</sub>				
IFRS	5	Total increase (decrease) in liabilities under insurance contracts and reinsurance contracts issued	X <sub>duration, credit</sub>	IFRS 4.IG37 <sub>g, example</sub>				
IFRS	4	Liabilities under insurance contracts and reinsurance contracts issued at end of period	X <sub>instant, credit</sub>	IFRS 4.IG37 <sub>a, example</sub> ; IFRS 4.IG20 <sub>a, example</sub> ; IFRS 4.37 <sub>disclosure</sub> ; IFRS 4.37 <sub>disclosure</sub>				
IFRS	3	Reconciliation of changes in deferred acquisition costs arising from insurance contracts [abstract]						
IFRS	4	Deferred acquisition costs arising from insurance contracts at beginning of period	X <sub>instant, debit</sub>	IFRS 4.37 <sub>disclosure</sub> ; IFRS 4.IG39 <sub>a, example</sub> ; IFRS 4.IG23 <sub>b, example</sub>				
IFRS	4	Changes in deferred acquisition costs arising from insurance contracts [abstract]						
IFRS	5	Amounts incurred, deferred acquisition costs arising from insurance contracts	X <sub>duration, debit</sub>	IFRS 4.IG39 <sub>b, example</sub>				
IFRS	5	Acquisitions through business combinations, deferred acquisition costs arising from insurance contracts	X <sub>duration, debit</sub>	IFRS 4.37 <sub>Common practice</sub>				
IFRS	5	Amortisation, deferred acquisition costs arising from insurance contracts	(X) <sub>duration, credit</sub>	IFRS 4.IG39 <sub>c, example</sub>				
IFRS	5	Impairment loss recognised in profit or loss, deferred acquisition costs arising from insurance contracts	(X) <sub>duration, credit</sub>	IFRS 4.IG39 <sub>d, example</sub>				
IFRS	5	Increase (decrease) through net exchange differences, deferred acquisition costs arising from insurance contracts	X <sub>duration, debit</sub>	IFRS 4.37 <sub>Common practice</sub>				
IFRS	5	Increase (decrease) through shadow accounting, deferred acquisition costs arising from insurance contracts	X <sub>duration, debit</sub>	IFRS 4.37 <sub>e, example</sub>				
IFRS	5	Increase (decrease) through other changes, deferred acquisition costs arising from insurance contracts	X <sub>duration, debit</sub>	IFRS 4.IG39 <sub>e, example</sub>				
IFRS	5	Total increase (decrease) in deferred acquisition costs arising from insurance contracts	X <sub>duration, debit</sub>	IFRS 4.IG39 <sub>f, example</sub>				
IFRS	4	Deferred acquisition costs arising from insurance contracts at end of period	X <sub>instant, debit</sub>	IFRS 4.37 <sub>disclosure</sub> ; IFRS 4.IG39 <sub>a, example</sub> ; IFRS 4.IG23 <sub>b, example</sub>				
IFRS	3	Reconciliation of changes in reinsurance assets [abstract]						
IFRS	4	Reinsurance assets at beginning of period	X <sub>instant, debit</sub>	IFRS 4.37 <sub>disclosure</sub>				
IFRS	4	Changes in reinsurance assets [abstract]						
		Additions other than through business combinations, reinsurance assets	X <sub>duration, debit</sub>	IFRS 4.37 <sub>Common practice</sub>				
IFRS	5	Acquisitions through business combinations, reinsurance assets	X <sub>duration, debit</sub>	IFRS 4.37 <sub>Common practice</sub>				
IFRS	5	Increase (decrease) through net exchange differences, reinsurance assets	X <sub>duration, debit</sub>	IFRS 4.37 <sub>Common practice</sub>				
IFRS	5	Increase (decrease) through adjustments arising from passage of time, reinsurance assets	X <sub>duration, debit</sub>	IFRS 4.37 <sub>Common practice</sub>				
IFRS	5	Increase (decrease) through other changes, reinsurance assets	X <sub>duration, debit</sub>	IFRS 4.37 <sub>Common practice</sub>				
IFRS	5	Total increase (decrease) in reinsurance assets	X <sub>duration, debit</sub>	IFRS 4.IG37 <sub>g, example</sub>				
IFRS	4	Reinsurance assets at end of period	X <sub>instant, debit</sub>	IFRS 4.37 <sub>disclosure</sub>				
IFRS	2	Disclosure of nature and extent of risks arising from insurance contracts [text block]	text block	IFRS 4.38 <sub>disclosure</sub>				
IFRS	3	Description of objectives, policies and processes for managing risks arising from insurance contracts and methods used to manage those risks	text	IFRS 4.39 <sub>disclosure</sub>				
IFRS	3	Disclosure of insurance risk [text block]	text block	IFRS 4.39 <sub>disclosure</sub>				
IFRS	4	Disclosure of sensitivity to insurance risk [text block]	text block	IFRS 4.39 c (I) <sub>disclosure</sub>				
IFRS	5	Sensitivity analysis to insurance risk	text	IFRS 4.39A <sub>b, disclosure</sub>				
		Qualitative information about sensitivity and information about those terms and conditions of insurance contracts that have material effect	text	IFRS 4.39A <sub>b, disclosure</sub>				
IFRS	4	Description of concentrations of insurance risk	text	IFRS 4.39 c (II) <sub>disclosure</sub>				
IFRS	4	Disclosure of actual claims compared with previous estimates [text block]	text block	IFRS 4.39 c (III) <sub>disclosure</sub>				
IFRS	3	Disclosure of credit risk of insurance contracts [text block]	text block	IFRS 4.39 <sub>disclosure</sub>				
IFRS	3	Disclosure of liquidity risk of insurance contracts [text block]	text block	IFRS 4.39 <sub>disclosure</sub>				
IFRS	3	Disclosure of market risk of insurance contracts [text block]	text block	IFRS 4.39 <sub>disclosure</sub>				
		Information about exposures to market risk arising from embedded derivatives contained in host insurance contract	text	IFRS 4.39 <sub>disclosure</sub>				
IFRS	3	Disclosure of types of insurance contracts [text block]	text block	IFRS 4 - Disclosure <sub>Common practice</sub>				
IFRS	2	Disclosure of types of insurance contracts [abstract]	text block	IFRS 4 - Disclosure <sub>Common practice</sub>				
IFRS	4	Disclosure of types of insurance contracts [table]	table	IFRS 4 - Disclosure <sub>Common practice</sub>				
IFRS	5	Types of insurance contracts [axis]	axis	IFRS 4 - Disclosure <sub>Common practice</sub>				

IFRS /AU	Level	Label	Type	IFRS reference	AU additional reference	AU Reference	Not used in IFRS AU Taxonomy	Not used in entry point two
IFRS	6	Insurance contracts [member]	member [default]	IFRS 4 - Disclosure, Common practice				
IFRS	7	Life insurance contracts [member]	member	IFRS 4 - Disclosure, Common practice				
IFRS	7	Non-life insurance contracts [member]	member	IFRS 4 - Disclosure, Common practice				
IFRS	4	Disclosure of types of insurance contracts [line items]	line items					
IFRS	5	Income arising from insurance contracts	X <sub>duration, credit</sub>	IFRS 4.37 <sup>b</sup> Disclosure				
IFRS	5	Expense arising from insurance contracts	X <sub>duration, debit</sub>	IFRS 4.37 <sup>b</sup> Disclosure				
IFRS	2	Disclosure of net, gross and reinsurer's share for amounts arising from insurance contracts [text block]	text block	IFRS 4 - Disclosure, Common practice				
IFRS	3	Disclosure of net, gross and reinsurer's share for amounts arising from insurance contracts [abstract]						
IFRS	4	Disclosure of net, gross and reinsurer's share for amounts arising from insurance contracts [table]	table	IFRS 4 - Disclosure, Common practice				
IFRS	5	Amounts arising from insurance contracts [axis]	axis	IFRS 4 - Disclosure, Common practice				
IFRS	6	Net amount arising from insurance contracts [member]	member [default]	IFRS 4 - Disclosure, Common practice				
IFRS	7	Gross amount arising from insurance contracts [member]	member	IFRS 4 - Disclosure, Common practice				
IFRS	7	Reinsurer's share of amount arising from insurance contracts [member]	member	IFRS 4 - Disclosure, Common practice				
IFRS	4	Disclosure of net, gross and reinsurer's share for amounts arising from insurance contracts [line items]	line items					
IFRS	5	Income arising from insurance contracts	X <sub>duration, credit</sub>	IFRS 4.37 <sup>b</sup> Disclosure				
IFRS	5	Expense arising from insurance contracts	X <sub>duration, debit</sub>	IFRS 4.37 <sup>b</sup> Disclosure				
		<b>[836501] Notes - Life insurance contracts</b>						
AU	1	Life insurance contracts [abstract]						
AU	2	Disclosure of accounting policies for life insurance contract and related assets, liabilities, income and expenses [text block]	text block			AASB 1038.14.1.1 (a)		
AU	2	Disclosure of process used to determine assumptions and quantified disclosure of those assumptions life insurance [text block]	text block			AASB 1038.14.1.1 (c), AASB 1038.14.1.5, AASB 1038.14.1.1 (d)		
AU	2	Disclosure of reconciliation of changes in life insurance liabilities [text block]	text block			AASB 1038.14.1.1 (e)		
AU	2	Disclosure of reconciliation of changes in reinsurance assets of life insurer [text block]	text block			AASB 1038.14.1.1 (e)		
AU	2	Disclosure of life insurance expense [text block]	text block			AASB 1038.14.1.4 (b)		
AU	2	Disclosure of basis for apportionment of operation expense of life insurance entity [text block]	text block			AASB 1038.14.1.4 (c)		
AU	2	Disclosure of components of net life insurance contract liabilities [text block]	text block			AASB 1038.14.1.6		
AU	2	Disclosure of amount, timing and uncertainty of cash flows of life insurance contract [text block]	text block			AASB 1038.15.1.1, AASB 1038.15.1.3		
AU	2	Disclosure of components of profit related to movement in life insurance [text block]	text block			AASB 1038.17.1, AASB 1038.17.2, AASB 1038.8.2, AASB 1038.8.3		
AU	2	Disclosure of restrictions on assets [text block]	text block			AASB 1038.17.3, AASB 1038.17.3.1		
AU	2	Disclosure of information in relation to guaranteed or assured returns of funds invested [text block]	text block			AASB 1038.17.4, AASB 1038.17.4.1		
AU	2	Retained earnings wholly attributable to shareholders	X <sub>duration, credit</sub>	AASB 1038.17.5 (a)				
AU	2	Retained earnings where allocation between participating policyholders and shareholders has yet to be determined	X <sub>duration, credit</sub>	AASB 1038.17.5 (b)				
AU	2	Disclosure of regulatory capital information [text block]	text block			AASB 1038.17.8		
AU	2	Disclosure of life insurer's activities relating to managed funds and trust activities [text block]	text block			AASB 1038.17.9		
AU	2	Disclosure of actuarial information [text block]	text block			AASB 1038.17.10		
AU	2	Disclosure of process used to determine which assets back life insurance liabilities or life investment contract liabilities [text block]	text block			AASB 1038.17.11		
AU	2	Disclosure of reconciliation of reported results, with Life Insurance Act results [text block]	text block			AASB 1038.17.12.1		
AU	2	Disclosure of investment-linked and non-investment linked business [text block]	text block			AASB 1038.18.2.1, AASB 1038.18.2		
AU	2	Disclosure of disaggregated information of statutory funds and shareholder fund [text block]	text block			AASB 1038.18.1		
AU	2	Disclosure of insurance policy liabilities [text block]	text block			AASB 1038.17.1, AASB 1038.17.2, AASB 1038.8.2, AASB 1038.8.3		
		<b>[836505] Notes - General insurance contracts</b>						
AU	1	General insurance contracts [abstract]						
AU	2	Disclosure of accounting policies for insurance contract and related assets, liabilities, income and expenses [text block]	text block			AASB 1023.17.6.1 (a)		
AU	2	Disclosure of process used to determine which assets back insurance liabilities [text block]	text block			AASB 1023.17.3		
AU	2	Disclosure of risk management policies and procedures in relation to insurance contract [text block]	text block			AASB 1023.17.7.1(a), (b)(i), (b)(ii), (c)(i), (c)(ii), (d)		
AU	2	Disclosure of liability adequacy test [text block]	text block			AASB 1023.17.8, AASB 1023.9.1.2		
AU	2	Disclosure of reconciliation of changes in deferred acquisition costs [text block]	text block			AASB 1023.17.6.1 (e)		
AU	2	Disclosure of outstanding claims liability and risk margin [text block]	text block			AASB 1023.17.2, AASB 1023.17.6.1 (d), AASB 1023.17.6.1 (e)		
AU	2	Disclosure of net claims incurred [text block]	text block			AASB 1023.17.1 (b), AASB 1023.17.1(c)		
AU	2	Disclosure of claims development [text block]	text block			AASB 1023.17.7.3 and AASB 1023.17.7.1 (b) (iii) and AASB 1023.17.7.4		
AU	2	Disclosure of sensitivity analysis of key actuarial assumptions [text block]	text block			AASB 1023.17.7.5		
AU	2	Disclosure of non-insurance contracts [text block]	text block			AASB 1023.17.4		
AU	2	Disclosure of unearned premium liability [text block]	text block			AASB 1023.17.6.1 (e)		
AU	2	Disclosure of capital adequacy [text block]	text block			GPS 110, Common practice		
AU	2	Disclosure of process used to determine assumptions and quantified disclosure of those assumptions general insurance [text block]	text block			AASB 1023.17.6.1 (c)		
AU	2	Disclosure of reconciliation of changes in reinsurance assets [text block]	text block			AASB 1023.17.6.1 (e)		
AU	2	Disclosure of actuarial assumptions and methods [text block]	text block			AASB 1023.17.6.1 (c), AASB 1023.17.7		
		<b>[838000] Notes - Earnings per share</b>						
IFRS	1	Disclosure of earnings per share [text block]	text block	IAS 33 - Disclosure, Disclosure				
IFRS	2	Basic earnings per share [abstract]						
IFRS	3	Basic earnings (loss) per share from continuing operations	X,XX	IAS 33.66 <sup>a</sup> Disclosure				
IFRS	3	Basic earnings (loss) per share from discontinued operations	X,XX	IAS 33.68 <sup>a</sup> Disclosure				
IFRS	3	Total basic earnings (loss) per share	X,XX	IAS 33.66 <sup>a</sup> Disclosure				
IFRS	2	Diluted earnings per share [abstract]						
IFRS	3	Diluted earnings (loss) per share from continuing operations	X,XX	IAS 33.66 <sup>a</sup> Disclosure				
IFRS	3	Diluted earnings (loss) per share from discontinued operations	X,XX	IAS 33.68 <sup>a</sup> Disclosure				
IFRS	3	Total diluted earnings (loss) per share	X,XX	IAS 33.66 <sup>a</sup> Disclosure				
IFRS	2	Profit (loss), attributable to ordinary equity holders of parent entity [abstract]						
IFRS	3	Profit (loss) from continuing operations attributable to ordinary equity holders of parent entity	X <sub>duration, credit</sub>	IAS 33.70 <sup>a</sup> Disclosure				
IFRS	3	Profit (loss) from discontinued operations attributable to ordinary equity holders of parent entity	X <sub>duration, credit</sub>	IAS 33.70 <sup>a</sup> Disclosure				
IFRS	3	Profit (loss), attributable to ordinary equity holders of parent entity	X <sub>duration, credit</sub>	IAS 33.70 <sup>a</sup> Disclosure				
IFRS	3	Profit (loss) from continuing operations attributable to ordinary equity holders of parent entity including dilutive effects	X <sub>duration, credit</sub>	IAS 33.70 <sup>a</sup> Disclosure				
IFRS	3	Profit (loss) from discontinued operations attributable to ordinary equity holders of parent entity including dilutive effects	X <sub>duration, credit</sub>	IAS 33.70 <sup>a</sup> Disclosure				
IFRS	3	Profit (loss), attributable to ordinary equity holders of parent entity including dilutive effects	X <sub>duration, credit</sub>	IAS 33.70 <sup>a</sup> Disclosure				
IFRS	2	Weighted average ordinary shares and adjusted weighted average ordinary shares [abstract]						
IFRS	3	Weighted average number of ordinary shares outstanding	shares	IAS 33.70 <sup>a</sup> Disclosure				
IFRS	3	Adjusted weighted average number of ordinary shares outstanding	shares	IAS 33.70 <sup>a</sup> Disclosure				
IFRS	2	Increase (decrease) in number of ordinary shares issued	shares	IAS 1.112 <sup>a</sup> Common practice				
IFRS	2	Explanation of adjustments of numerator to calculate basic earnings per share	text	IAS 33.70 <sup>a</sup> Disclosure				
IFRS	2	Explanation of adjustments of numerator to calculate diluted earnings per share	text	IAS 33.70 <sup>a</sup> Disclosure				
IFRS	2	Explanation of adjustments between denominators used to calculate basic and diluted earnings per share	text	IAS 33.70 <sup>a</sup> Disclosure				
IFRS	3	Dilutive effect of convertible instruments on number of ordinary shares	shares	IAS 33.70 <sup>b</sup> Common practice				
IFRS	3	Dilutive effect of share options on number of ordinary shares	shares	IAS 33.70 <sup>b</sup> Common practice				
IFRS	2	Description of instruments with potential future dilutive effect not included in calculation of diluted earnings per share	text	IAS 33.70 <sup>a</sup> Disclosure				
IFRS	2	Description of transactions after reporting period that significantly change number of ordinary shares outstanding	text	IAS 33.70 <sup>a</sup> Disclosure				
IFRS	2	Description of transactions after reporting period that significantly change number of potential ordinary shares outstanding	text	IAS 33.70 <sup>a</sup> Disclosure				
		<b>[842000] Notes - Effects of changes in foreign exchange rates</b>						
IFRS	1	Disclosure of effect of changes in foreign exchange rates [text block]	text block	IAS 21 - Disclosure, Disclosure				
IFRS	2	Description of functional currency	text	IAS 21.57 <sup>a</sup> Disclosure, IAS 21.53 <sup>a</sup> Disclosure				
IFRS	2	Description of presentation currency	text	IAS 1.51 <sup>a</sup> Disclosure, IAS 21.53 <sup>a</sup> Disclosure				
IFRS	2	Description of reason why presentation currency is different from functional currency	text	IAS 21.53 <sup>a</sup> Disclosure				
IFRS	2	Description of reason for change in functional currency	text	IAS 21.54 <sup>a</sup> Disclosure				
IFRS	2	Description of currency in which supplementary information is displayed	text	IAS 21.57 <sup>a</sup> Disclosure				
IFRS	2	Description of methods of translation used to determine supplementary information	text	IAS 21.57 <sup>a</sup> Disclosure				
IFRS	2	Foreign exchange gain (loss)	X <sub>duration, credit</sub>	IAS 7 - A Statement of cash flows for an entity other than a financial institution <sup>a</sup> , IAS 21.52 <sup>a</sup> Disclosure				
IFRS	2	Net foreign exchange gain	X <sub>duration, credit</sub>	IAS 21.52 <sup>a</sup> Common practice				
IFRS	2	Net foreign exchange loss	X <sub>duration, debit</sub>	IAS 21.52 <sup>a</sup> Common practice				
IFRS	2	Reserve of exchange differences on translation	X <sub>instant, credit</sub>	IAS 21.52 <sup>a</sup> Disclosure				
IFRS	2	Foreign exchange rates [abstract]						
IFRS	3	Closing foreign exchange rate	X,XX	IAS 1.112 <sup>a</sup> Common practice				
IFRS	3	Average foreign exchange rate	X,XX	IAS 1.112 <sup>a</sup> Common practice				
		<b>[851100] Notes - Cash flow statement</b>						
IFRS	1	Disclosure of cash flow statement [text block]	text block	IAS 7 - Presentation of a statement of cash flows <sup>a</sup> Disclosure				
IFRS	2	Consideration paid (received)	X <sub>duration, credit</sub>	IAS 7.40 <sup>a</sup> Disclosure				
IFRS	2	Portion of consideration paid (received) consisting of cash and cash equivalents	X <sub>duration, credit</sub>	IAS 7.40 <sup>a</sup> Disclosure				
IFRS	2	Cash and cash equivalents in subsidiary or businesses acquired or disposed	X <sub>duration, debit</sub>	IAS 7.40 <sup>a</sup> Disclosure				
IFRS	2	Assets other than cash or cash equivalents in subsidiary or businesses acquired or disposed	X <sub>duration, debit</sub>	IAS 7.40 <sup>a</sup> Disclosure				
IFRS	2	Liabilities in subsidiary or businesses acquired or disposed	X <sub>duration, credit</sub>	IAS 7.40 <sup>a</sup> Disclosure				
IFRS	2	Description of accounting policy for determining components of cash and cash equivalents [text block]	text block	IAS 7.46 <sup>a</sup> Disclosure				
IFRS	2	Cash and cash equivalents if different from statement of financial position [abstract]						

IFRS /AU	Level	Label	Type	IFRS reference	AU additional reference	AU Reference	Not used in IFRS AU Taxonomy	Not used in entry point two
IFRS	3	Cash and cash equivalents	X instant, debit	IAS 1.54 <sup>a</sup> Disclosure, IAS 7.45 <sup>a</sup> Disclosure, IFRS 12.B13 <sup>a</sup> Disclosure				
IFRS	3	Bank overdrafts	(X) instant, credit	IAS 7.45 <sup>a</sup> Common practice				
IFRS	3	Cash and cash equivalents classified as part of disposal group held for sale	X instant, debit	IAS 7.45 <sup>a</sup> Common practice				
IFRS	3	Other differences to cash and cash equivalents in statement of cash flows	(X) instant, credit	IAS 7.45 <sup>a</sup> Common practice				
IFRS	3	Total cash and cash equivalents if different from statement of financial position	X instant, debit	IAS 7.45 <sup>a</sup> Common practice				
IFRS	2	Explanation of investing and financing transactions not requiring use of cash or cash equivalents	text	IAS 7.43 <sup>a</sup> Disclosure				
IFRS	2	Description of acquisition of assets by assuming directly related liabilities or means of finance lease	text	IAS 7.44 <sup>a</sup> Disclosure				
IFRS	2	Description of acquisition of entity by means of equity issue	text	IAS 7.44 <sup>b</sup> Disclosure				
IFRS	2	Description of conversion of debt to equity	text	IAS 7.44 <sup>c</sup> Disclosure				
IFRS	2	Cash and cash equivalents held by entity unavailable for use by group	X instant, debit	IAS 7.48 <sup>a</sup> Disclosure				
IFRS	2	Commentary by management on significant cash and cash equivalent balances held by entity that are not available for use by group	text	IAS 7.48 <sup>b</sup> Disclosure				
IFRS	2	Disclosure of additional information about understanding financial position and liquidity of entity (text block)	text block	IAS 7.50 <sup>a</sup> Example				
IFRS	3	Undrawn borrowing facilities	X instant, credit	IAS 7.50 <sup>a</sup> Example				
IFRS	3	Cash flows from (used in) increases in operating capacity	X duration, debit	IAS 7.50 <sup>c</sup> Example				
IFRS	3	Cash flows from (used in) maintaining operating capacity	X duration, debit	IAS 7.50 <sup>c</sup> Example				
IFRS	2	Income taxes paid (refund) [abstract]						
IFRS	3	Income taxes paid (refund), classified as operating activities	X duration, credit	IAS 7.14 <sup>a</sup> Example, IAS 7.35 <sup>a</sup> Disclosure				
IFRS	3	Income taxes paid (refund), classified as investing activities	X duration, credit	IAS 7.14 <sup>a</sup> Example, IAS 7.35 <sup>a</sup> Disclosure				
IFRS	3	Income taxes paid (refund), classified as financing activities	X duration, credit	IAS 7.14 <sup>a</sup> Example, IAS 7.35 <sup>a</sup> Disclosure				
IFRS	3	Total income taxes paid (refund)	X duration, credit	IAS 7.35 <sup>a</sup> Disclosure				
AU	2	Disclosure of reconciliation of cash flows arising from operating activities to net cost of services by not-for-profit entities (text block)	text block			AASB 107.Aus20.2		
AU	2	Disclosure of reconciliation of profit to net cash inflow from operating activities (text block)	text block			AASB 1054.16		
IFRS	1	Disclosure of analysis of other comprehensive income by item [text block]	text block	IAS 1.106 <sup>a</sup> Disclosure				
IFRS	2	Disclosure of analysis of other comprehensive income by item [abstract]						
IFRS	3	Disclosure of analysis of other comprehensive income by item [table]	table	IAS 1.106 <sup>a</sup> Disclosure				
IFRS	4	Components of equity [axis]	axis	IAS 1.106 <sup>a</sup> Disclosure				
IFRS	5	Equity [member]	member [default]	IAS 1.106 <sup>a</sup> Disclosure				
IFRS	6	Equity attributable to owners of parent [member]	member	IAS 1.106 <sup>a</sup> Disclosure				
IFRS	7	Issued capital [member]	member	IAS 1.106 <sup>a</sup> Disclosure				
IFRS	7	Share premium [member]	member	IAS 1.106 <sup>a</sup> Disclosure				
IFRS	7	Treasury shares [member]	member	IAS 1.106 <sup>a</sup> Disclosure				
IFRS	7	Other equity interest [member]	member	IAS 1.106 <sup>a</sup> Disclosure				
IFRS	7	Other reserves [member]	member	IAS 1.106 <sup>a</sup> Disclosure, IAS 1.79 <sup>b</sup> Disclosure				
		Revaluation surplus [member]	member	IAS 1.108 <sup>a</sup> Example, IAS 16.39 <sup>a</sup> Disclosure, IFRS 1.IG10 <sup>a</sup> Disclosure				
IFRS	8	Reserve of exchange differences on translation [member]	member	IAS 1.108 <sup>a</sup> Example, IAS 21.52 <sup>b</sup> Disclosure				
IFRS	8	Reserve of cash flow hedges [member]	member	Effective 2018-01-01 IFRS 9.6.5.11 <sup>a</sup> Disclosure, IAS 1.108 <sup>a</sup> Example				
IFRS	8	Reserve of gains and losses on hedging instruments that hedge investments in equity instruments [member]	member	Effective 2018-01-01 IAS 1.108 <sup>a</sup> Example				
IFRS	8	Reserve of change in value of time value of options [member]	member	Effective 2018-01-01 IFRS 9.6.5.15 <sup>a</sup> Disclosure, Effective 2018-01-01 IAS 1.108 <sup>a</sup> Example				
IFRS	8	Reserve of change in value of forward elements of forward contracts [member]	member	Effective 2018-01-01 IAS 1.108 <sup>a</sup> Example, Effective 2018-01-01 IFRS 9.6.5.16 <sup>a</sup> Disclosure				
IFRS	8	Reserve of change in value of foreign currency basis spreads [member]	member	Effective 2018-01-01 IFRS 9.6.5.16 <sup>a</sup> Disclosure, Effective 2018-01-01 IAS 1.108 <sup>a</sup> Example				
IFRS	8	Reserve of gains and losses on financial assets measured at fair value through other comprehensive income [member]	member	Effective 2018-01-01 IAS 1.108 <sup>a</sup> Example				
IFRS	8	Reserve of gains and losses on remeasuring available-for-sale financial assets [member]	member	Expiry date 2018-01-01 IAS 1.108 <sup>a</sup> Example				
IFRS	8	Reserve of share-based payments [member]	member	IAS 1.108 <sup>a</sup> Example				
IFRS	8	Reserve of remeasurements of defined benefit plans [member]	member	IAS 1.108 <sup>a</sup> Example				
IFRS	8	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 <sup>a</sup> Example, IFRS 5.38 <sup>a</sup> Disclosure				
IFRS	8	Reserve of gains and losses from investments in equity instruments [member]	member	Effective 2018-01-01 IAS 1.108 <sup>a</sup> Example				
IFRS	8	Reserve of change in fair value of financial liability attributable to change in credit risk of liability [member]	member	Effective 2018-01-01 IAS 1.108 <sup>a</sup> Example				
IFRS	8	Reserve for catastrophe [member]	member	IFRS 4.IG58 <sup>a</sup> Disclosure				
IFRS	8	Reserve for equalisation [member]	member	IFRS 4.IG58 <sup>a</sup> Disclosure				
IFRS	8	Reserve of discretionary participation features [member]	member	IFRS 4.IG22 <sup>a</sup> Disclosure				
IFRS	7	Retained earnings [member]	member	IAS 1.108 <sup>a</sup> Example, IAS 1.106 <sup>a</sup> Disclosure				
IFRS	6	Non-controlling interests [member]	member	IAS 1.106 <sup>a</sup> Disclosure				
IFRS	4	Types of risks [axis]	axis	Effective 2018-01-01 IFRS 7.21 <sup>c</sup> Disclosure, IFRS 7.34 <sup>a</sup> Disclosure, IFRS 7.33 <sup>a</sup> Disclosure				
IFRS	5	Risks [member]	member [default]	IFRS 7.33 <sup>a</sup> Disclosure, IFRS 7.34 <sup>a</sup> Disclosure, Effective 2018-01-01 IFRS 7.21 <sup>c</sup> Disclosure				
IFRS	6	Credit risk [member]	member	IFRS 7.32 <sup>a</sup> Example				
IFRS	6	Liquidity risk [member]	member	IFRS 7.32 <sup>a</sup> Example				
IFRS	6	Market risk [member]	member	IFRS 7.32 <sup>a</sup> Example				
IFRS	7	Currency risk [member]	member	IFRS 7 - Defined terms <sup>a</sup> Disclosure				
IFRS	7	Interest rate risk [member]	member	IFRS 7 - Defined terms <sup>a</sup> Disclosure				
IFRS	7	Other price risk [member]	member	IFRS 7 - Defined terms <sup>a</sup> Disclosure				
IFRS	8	Equity price risk [member]	member	IFRS 7.IG32 <sup>a</sup> Example				
IFRS	8	Commodity price risk [member]	member	IFRS 7.IG32 <sup>a</sup> Example				
IFRS	8	Prepayment risk [member]	member	IFRS 7.IG32 <sup>a</sup> Example				
IFRS	8	Residual value risk [member]	member	IFRS 7.IG32 <sup>a</sup> Example				
IFRS	3	Disclosure of analysis of other comprehensive income by item [line items]	line items					
IFRS	4	Other comprehensive income, net of tax, exchange differences on translation	X duration, credit	IAS 1.91 <sup>a</sup> Disclosure, IAS 1.7 <sup>a</sup> Disclosure				
IFRS	4	Other comprehensive income, net of tax, available-for-sale financial assets	X duration, credit	Expiry date 2018-01-01 IAS 1.7 <sup>a</sup> Disclosure, Expiry date 2018-01-01 IAS 1.91 <sup>a</sup> Disclosure				
IFRS	4	Other comprehensive income, net of tax, cash flow hedges	X duration, credit	IAS 1.91 <sup>a</sup> Disclosure, IAS 1.7 <sup>a</sup> Disclosure				
IFRS	5	Gains (losses) on cash flow hedges, net of tax	X duration, credit	Effective 2018-01-01 IFRS 7.24 <sup>a</sup> Disclosure, Effective 2018-01-01 IFRS 7.24 <sup>b</sup> (iv) <sup>a</sup> Disclosure, Expiry date 2018-01-01 IFRS 7.23 <sup>a</sup> Disclosure, IAS 1.91 <sup>a</sup> Disclosure				
		Reclassification adjustments on cash flow hedges, net of tax	X duration, debit	Expiry date 2018-01-01 IFRS 7.23 <sup>a</sup> Disclosure, Effective 2018-01-01 IFRS 7.24 <sup>b</sup> (iv) <sup>a</sup> Disclosure, Effective 2018-01-01 IFRS 7.24 <sup>a</sup> Disclosure, IAS 1.92 <sup>a</sup> Disclosure				
IFRS	5	Reclassification adjustments on cash flow hedges for which hedged future cash flows are no longer expected to occur, net of tax	X duration, debit	Effective 2018-01-01 IFRS 7.24 <sup>b</sup> (iv) <sup>a</sup> Disclosure, Effective 2018-01-01 IFRS 7.24 <sup>a</sup> Disclosure				
IFRS	6	Reclassification adjustments on cash flow hedges for which hedged item affected profit or loss, net of tax	X duration, debit	Effective 2018-01-01 IFRS 7.24 <sup>a</sup> Disclosure, Effective 2018-01-01 IFRS 7.24 <sup>b</sup> (iv) <sup>a</sup> Disclosure				
IFRS	6	Reclassification adjustments on cash flow hedges for which reserve of cash flow hedges will not be recovered in one or more future periods, net of tax	X duration, debit	Effective 2018-01-01 IFRS 7.24 <sup>a</sup> Disclosure				
IFRS	4	Other comprehensive income, net of tax, hedges of net investments in foreign operations	X duration, credit	Effective 2018-01-01 IFRS 9.6.5.13 <sup>a</sup> Disclosure, IAS 1.91 <sup>a</sup> Disclosure, IAS 39.102 <sup>a</sup> Disclosure				
		Gains (losses) on hedges of net investments in foreign operations, net of tax	X duration, credit	Effective 2018-01-01 IFRS 9.6.5.14 <sup>a</sup> Disclosure, Effective 2018-01-01 IFRS 7.24 <sup>b</sup> (iv) <sup>a</sup> Disclosure, Effective 2018-01-01 IFRS 7.24 <sup>a</sup> Disclosure, IAS 1.91 <sup>a</sup> Disclosure, IAS 39.102 <sup>a</sup> Disclosure				
IFRS	5	Reclassification adjustments on hedges of net investments in foreign operations, net of tax	X duration, debit	Effective 2018-01-01 IFRS 9.6.5.14 <sup>a</sup> Disclosure, IAS 39.102 <sup>a</sup> Disclosure, Effective 2018-01-01 IFRS 7.24 <sup>b</sup> (iv) <sup>a</sup> Disclosure, Effective 2018-01-01 IFRS 7.24 <sup>a</sup> Disclosure				
IFRS	4	Other comprehensive income, net of tax, gains (losses) on hedging instruments that hedge investments in equity instruments	X duration, credit	Effective 2018-01-01 IAS 1.7 <sup>a</sup> Disclosure, Effective 2018-01-01 IAS 1.91 <sup>a</sup> Disclosure, Effective 2018-01-01 IAS 1.7 <sup>a</sup> Disclosure				
IFRS	4	Other comprehensive income, net of tax, change in value of time value of options	X duration, credit	Effective 2018-01-01 IFRS 7.24 <sup>a</sup> Disclosure				
IFRS	5	Other comprehensive income, net of tax, change in value of time value of options that hedge transaction related hedged items	X duration, credit	Effective 2018-01-01 IFRS 7.24 <sup>a</sup> Disclosure				
IFRS	5	Other comprehensive income, net of tax, change in value of time value of options that hedge time period related hedged items	X duration, credit	Effective 2018-01-01 IFRS 7.24 <sup>a</sup> Disclosure				
IFRS	4	Other comprehensive income, net of tax, change in value of forward elements of forward contracts	X duration, credit	Effective 2018-01-01 IAS 1.7 <sup>a</sup> Disclosure, Effective 2018-01-01 IAS 1.91 <sup>a</sup> Disclosure				
IFRS	5	Other comprehensive income, net of tax, change in value of forward elements of forward contracts that hedge transaction related hedged items	X duration, credit	Effective 2018-01-01 IFRS 7.24 <sup>a</sup> Disclosure				
IFRS	5	Other comprehensive income, net of tax, change in value of forward elements of forward contracts that hedge time-period related hedged items	X duration, credit	Effective 2018-01-01 IFRS 7.24 <sup>a</sup> Disclosure				
IFRS	4	Other comprehensive income, net of tax, change in value of foreign currency basis spreads	X duration, credit	Effective 2018-01-01 IAS 1.7 <sup>a</sup> Disclosure, Effective 2018-01-01 IAS 1.91 <sup>a</sup> Disclosure				
IFRS	5	Other comprehensive income, net of tax, change in value of foreign currency basis spreads that hedge transaction related hedged items	X duration, credit	Effective 2018-01-01 IFRS 7.24 <sup>a</sup> Disclosure				
IFRS	5	Other comprehensive income, net of tax, change in value of foreign currency basis spreads that hedge time-period related hedged items	X duration, credit	Effective 2018-01-01 IFRS 7.24 <sup>a</sup> Disclosure				
IFRS	4	Other comprehensive income, net of tax, financial assets measured at fair value through other comprehensive income	X duration, credit	Effective 2018-01-01 IAS 1.7 <sup>a</sup> Disclosure, Effective 2018-01-01 IAS 1.91 <sup>a</sup> Disclosure				
IFRS	4	Other comprehensive income, net of tax, gains (losses) from investments in equity instruments	X duration, credit	Effective 2018-01-01 IAS 1.7 <sup>a</sup> Disclosure, Effective 2018-01-01 IAS 1.91 <sup>a</sup> Disclosure				
IFRS	4	Other comprehensive income, net of tax, gains (losses) on revaluation	X duration, credit	IAS 1.91 <sup>a</sup> Disclosure, IAS 1.7 <sup>a</sup> Disclosure				
IFRS	4	Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans	X duration, credit	IAS 1.7 <sup>a</sup> Disclosure, IAS 1.91 <sup>a</sup> Disclosure				
IFRS	4	Other comprehensive income, net of tax, change in fair value of financial liability attributable to change in credit risk of liability	X duration, credit	Effective 2018-01-01 IAS 1.91 <sup>a</sup> Disclosure, Effective 2018-01-01 IAS 1.7 <sup>a</sup> Disclosure				
IFRS	4	Share of other comprehensive income of associates and joint ventures accounted for using equity method net of tax	X duration, credit	IAS 1.91 <sup>a</sup> Disclosure, IFRS 12.B16 <sup>a</sup> Disclosure				

IFRS /AU	Level	Label	Type	IFRS reference	AU additional reference	AU Reference	Not used in IFRS AU Taxonomy	Not used in entry point two
		<b>[961200] Notes - Share capital, reserves and other equity interest</b>						
IFRS	1	Disclosure of share capital, reserves and other equity interest [text block]	text block	IAS 1.79 <sup>Disclosure</sup>				
IFRS	2	Disclosure of classes of share capital [text block]	text block	IAS 1.79 <sup>Disclosure</sup>				
IFRS	3	Disclosure of classes of share capital [abstract]						
IFRS	4	Disclosure of classes of share capital [table]	table	IAS 1.79 <sup>Disclosure</sup>				
IFRS	5	Classes of share capital [axis]	axis	IAS 1.79 <sup>Disclosure</sup>				
IFRS	6	Share capital [member]	member [default]	IAS 1.79 <sup>Disclosure</sup>				
IFRS	7	Ordinary shares [member]	member	IAS 33.66 <sup>Disclosure</sup> ; IAS 1.79 <sup>Disclosure</sup>	Common practice			
IFRS	7	Preference shares [member]	member	IAS 1.79 <sup>Disclosure</sup>	Common practice			
IFRS	4	Disclosure of classes of share capital [line items]	line items					
IFRS	5	Number of shares authorised	shares	IAS 1.79 a (i) <sup>Disclosure</sup>				
IFRS	5	Number of shares issued [abstract]						
IFRS	6	Changes in number of shares outstanding [abstract]	shares	IAS 1.79 a (ii) <sup>Disclosure</sup>				
IFRS	6	Number of shares issued but not fully paid	shares	IAS 1.79 a (ii) <sup>Disclosure</sup>				
IFRS	6	Total number of shares issued	shares	IAS 1.106 d <sup>Common practice</sup>				
IFRS	5	Par value per share	X,XX	IAS 1.79 a (iii) <sup>Disclosure</sup>				
IFRS	5	Explanation of fact that shares have no par value	text	IAS 1.79 a (iii) <sup>Disclosure</sup>				
IFRS	5	Reconciliation of number of shares outstanding [abstract]						
IFRS	6	Number of shares outstanding at beginning of period	shares	IAS 1.79 a (iv) <sup>Disclosure</sup>				
IFRS	6	Changes in number of shares outstanding [abstract]						
IFRS	7	Total increase (decrease) in number of shares outstanding	shares	IAS 1.79 a (iv) <sup>Disclosure</sup>				
IFRS	6	Number of shares outstanding at end of period	shares	IAS 1.79 a (iv) <sup>Disclosure</sup>				
IFRS	5	Rights, preferences and restrictions attaching to class of share capital	text	IAS 1.79 a (v) <sup>Disclosure</sup>				
IFRS	5	Number of shares in entity held by entity or by its subsidiaries or associates	shares	IAS 1.79 a (vi) <sup>Disclosure</sup>				
IFRS	5	Number of shares reserved for issue under options and contracts for sale of shares	shares	IAS 1.79 a (vii) <sup>Disclosure</sup>				
IFRS	5	Description of terms of shares reserved for issue under options and contracts for sale of shares	text	IAS 1.79 a (vii) <sup>Disclosure</sup>				
IFRS	2	Disclosure of reserves within equity [text block]	text block	IAS 1.79 b <sup>Disclosure</sup>				
IFRS	3	Disclosure of reserves within equity [abstract]						
IFRS	4	Disclosure of reserves within equity [table]	table	IAS 1.79 b <sup>Disclosure</sup>				
IFRS	5	Reserves within equity [axis]	axis	IAS 1.79 b <sup>Disclosure</sup>				
IFRS	6	Other reserves [member]	member [default]	IAS 1.106 b <sup>Disclosure</sup> ; IAS 1.79 b <sup>Disclosure</sup>				
		Revaluation surplus [member]	member	IAS 1.108 <sup>Example</sup> ; IAS 16.39 <sup>Disclosure</sup> ; IFRS 1.IG10 <sup>Disclosure</sup>				
IFRS	7	Reserve of exchange differences on translation [member]	member	IAS 1.108 <sup>Example</sup> ; IAS 21.52 b <sup>Disclosure</sup>				
IFRS	7	Reserve of cash flow hedges [member]	member	Effective 2018-01-01 IFRS 9.6.5.14 <sup>Disclosure</sup> ; IAS 1.108 <sup>Example</sup>				
IFRS	7	Reserve of gains and losses on hedging instruments that hedge investments in equity instruments [member]	member	Effective 2018-01-01 IAS 1.108 <sup>Example</sup>				
IFRS	7	Reserve of change in value of time value of options [member]	member	Effective 2018-01-01 IFRS 9.6.5.15 <sup>Disclosure</sup> ; Effective 2018-01-01 IAS 1.108 <sup>Example</sup>				
IFRS	7	Reserve of change in value of forward elements of forward contracts [member]	member	Effective 2018-01-01 IAS 1.108 <sup>Example</sup> ; Effective 2018-01-01 IFRS 9.6.5.16 <sup>Disclosure</sup>				
IFRS	7	Reserve of change in value of foreign currency basis spreads [member]	member	Effective 2018-01-01 IFRS 9.6.5.16 <sup>Disclosure</sup> ; Effective 2018-01-01 IAS 1.108 <sup>Example</sup>				
IFRS	7	Reserve of gains and losses on financial assets measured at fair value through other comprehensive income [member]	member	Effective 2018-01-01 IAS 1.108 <sup>Example</sup>				
IFRS	7	Reserve of gains and losses on remeasuring available-for-sale financial assets [member]	member	Expiry date 2018-01-01 IAS 1.108 <sup>Example</sup>				
IFRS	7	Reserve of share-based payments [member]	member	IAS 1.108 <sup>Example</sup>				
IFRS	7	Reserve of remeasurements of defined benefit plans [member]	member	IAS 1.108 <sup>Example</sup>				
IFRS	7	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 <sup>Example</sup> ; IFRS 5.38 <sup>Disclosure</sup>				
IFRS	7	Reserve of gains and losses from investments in equity instruments [member]	member	Effective 2018-01-01 IAS 1.108 <sup>Example</sup>				
IFRS	7	Reserve of change in fair value of financial liability attributable to change in credit risk of liability [member]	member	Effective 2018-01-01 IAS 1.108 <sup>Example</sup>				
IFRS	7	Reserve for catastrophe [member]	member	IFRS 4.IG58 <sup>Disclosure</sup>				
IFRS	7	Reserve for equalisation [member]	member	IFRS 4.IG58 <sup>Disclosure</sup>				
IFRS	7	Reserve of discretionary participation features [member]	member	IFRS 4.IG22 <sup>Disclosure</sup>				
IFRS	4	Disclosure of reserves within equity [line items]	line items					
IFRS	5	Description of nature and purpose of reserves within equity	text	IAS 1.79 b <sup>Disclosure</sup>				
IFRS	2	Description of rights, preferences and restrictions attaching to category of equity interest by entity without share capital	text	IAS 1.80 <sup>Disclosure</sup>				
IFRS	2	Summary quantitative data about puttable financial instruments classified as equity instruments	text	IAS 1.136A <sup>Disclosure</sup>				
IFRS	2	Information about objectives, policies and processes for managing entity's obligation to repurchase or redeem puttable financial instruments	text	IAS 1.136A b <sup>Disclosure</sup>				
IFRS	2	Expected cash outflow on redemption or repurchase of puttable financial instruments	X <sup>duration, credit</sup>	IAS 1.136A c <sup>Disclosure</sup>				
IFRS	2	Information about how expected cash outflow on redemption or repurchase was determined	text	IAS 1.136A d <sup>Disclosure</sup>				
		<b>[968200] Notes - Rights to interests arising from decommissioning, restoration and environmental rehabilitation funds</b>						
IFRS	1	Disclosure of interest in funds [text block]	text block	IFRIC 5 - Consensus <sup>Disclosure</sup>				
IFRS	2	Description of nature of interest in funds	text	IFRIC 5.11 <sup>Disclosure</sup>				
IFRS	2	Description of restrictions on access to assets in funds	text	IFRIC 5.11 <sup>Disclosure</sup>				
		<b>[083500] Notes - Member shares in co-operative entities and similar instruments</b>						
IFRS	1	Disclosure of redemption prohibition, transfer between financial liabilities and equity [text block]	text block	IFRIC 2 - Disclosure <sup>Disclosure</sup>				
IFRS	2	Transfer between financial liabilities and equity attributable to change in redemption prohibition	X <sup>duration</sup>	IFRIC 2.13 <sup>Disclosure</sup>				
IFRS	2	Description of timing and reason for transfer between financial liabilities and equity attributable to change in redemption prohibition	text	IFRIC 2.13 <sup>Disclosure</sup>				
		<b>[071100] Notes - Operating segments</b>						
IFRS	1	Disclosure of entity's operating segments [text block]	text block	IFRS 8 - Disclosure <sup>Disclosure</sup>				
IFRS	2	Description of factors used to identify entity's reportable segments	text	IFRS 8.22 a <sup>Disclosure</sup>				
IFRS	2	Description of judgements made by management in applying aggregation criteria for operating segments	text	IFRS 8.22 a <sup>Disclosure</sup>				
IFRS	2	Description of types of products and services from which each reportable segment derives its revenues	text	IFRS 8.22 b <sup>Disclosure</sup>				
IFRS	2	Description of sources of revenue for all other segments	text	IFRS 8.16 <sup>Disclosure</sup>				
IFRS	2	Description of basis of accounting for transactions between reportable segments	text	IFRS 8.27 <sup>Disclosure</sup>				
IFRS	2	Description of nature of differences between measurements of reportable segments' profits or losses and entity's profit or loss before income tax expense or income and discontinued operation	text	IFRS 8.27 <sup>Disclosure</sup>				
IFRS	2	Description of nature of differences between measurements of reportable segments' assets and entity's assets	text	IFRS 8.27 c <sup>Disclosure</sup>				
IFRS	2	Description of nature of differences between measurements of reportable segments' liabilities and entity's liabilities	text	IFRS 8.27 d <sup>Disclosure</sup>				
IFRS	2	Description of nature of changes from prior periods in measurement methods used to determine reported segment profit or loss and effect of those changes on measure of segment profit or loss	text	IFRS 8.27 e <sup>Disclosure</sup>				
IFRS	2	Description of nature and effect of any asymmetrical allocations to reportable segments	text	IFRS 8.27 f <sup>Disclosure</sup>				
IFRS	2	Disclosure of operating segments [text block]	text block	IFRS 8.23 <sup>Disclosure</sup>				
IFRS	3	Disclosure of operating segments [abstract]						
IFRS	4	Disclosure of operating segments [table]	table	IFRS 8.23 <sup>Disclosure</sup>				
IFRS	5	Segment consolidation items [axis]	axis	IFRS 8.23 <sup>Disclosure</sup>				
IFRS	6	Entity's total for segment consolidation items [member]	member [default]	IFRS 8.28 <sup>Disclosure</sup>				
IFRS	7	Operating segments [member]	member	IFRS 8.28 <sup>Disclosure</sup>				
IFRS	7	Material reconciling items [member]	member	IFRS 8.28 <sup>Disclosure</sup>				
IFRS	8	Elimination of intersegment amounts [member]	member	IFRS 8.IG4 <sup>Example</sup>				
IFRS	8	Unallocated amounts [member]	member	IFRS 8.IG4 <sup>Example</sup>				
IFRS	5	Segments [axis]	axis	IFRS 8.23 <sup>Disclosure</sup> ; IAS 36.130 d (ii) <sup>Disclosure</sup> ; Effective 2017-01-01 IFRS 15.115 <sup>Disclosure</sup>				
IFRS	6	Segments [member]	member [default]	IFRS 8.28 <sup>Disclosure</sup> ; IAS 36.130 d (ii) <sup>Disclosure</sup> ; Effective 2017-01-01 IFRS 15.115 <sup>Disclosure</sup>				
IFRS	7	Reportable segments [member]	member	IFRS 8.23 <sup>Disclosure</sup> ; Effective 2017-01-01 IFRS 15.115 <sup>Disclosure</sup>				
IFRS	7	All other segments [member]	member	Effective 2017-01-01 IFRS 15.115 <sup>Disclosure</sup>				
IFRS	4	Disclosure of operating segments [line items]	line items					
		Revenue	X <sup>duration, credit</sup>	IFRS 8.33 <sup>Disclosure</sup> ; IFRS 12.810 b <sup>Example</sup> ; IAS 1.102 <sup>Example</sup> ; IFRS 8.32 <sup>Disclosure</sup> ; IFRS 8.23 <sup>Disclosure</sup> ; IFRS 8.28 <sup>Disclosure</sup> ; IAS 1.103 <sup>Example</sup> ; Expiry date 2017-01-01 IAS 18.35 b <sup>Disclosure</sup> ; IAS 1.82 <sup>Disclosure</sup> ; IFRS 8.34 <sup>Disclosure</sup> ; IFRS 12.812 b (v) <sup>Disclosure</sup>				
IFRS	5	Interest income	X <sup>duration, credit</sup>	Expiry date 2017-01-01 IAS 18.35 b (iii) <sup>Disclosure</sup> ; IFRS 12.813 <sup>Disclosure</sup> ; IFRS 8.28 <sup>Disclosure</sup> ; IFRS 8.23 <sup>Disclosure</sup> ; IAS 1.112 <sup>Common practice</sup>				
IFRS	5	Interest expense	X <sup>duration, debit</sup>	IFRS 8.23 <sup>Disclosure</sup> ; IFRS 12.813 <sup>Disclosure</sup>				
IFRS	5	Interest income (expense)	X <sup>duration, credit</sup>	IFRS 8.28 <sup>Disclosure</sup> ; IFRS 8.23 <sup>Disclosure</sup> ; IFRS 8.28 <sup>Disclosure</sup> ; IAS 1.102 <sup>Example</sup> ; IFRS 8.28 <sup>Disclosure</sup>				
IFRS	5	Depreciation and amortisation expense	X <sup>duration, debit</sup>	IFRS 8.23 <sup>Disclosure</sup> ; IAS 1.104 <sup>Disclosure</sup> ; IFRS 12.813 <sup>Disclosure</sup>				
IFRS	5	Share of profit (loss) of associates and joint ventures accounted for using equity method	X <sup>duration, credit</sup>	IFRS 8.28 <sup>Disclosure</sup> ; IFRS 8.23 <sup>Disclosure</sup> ; IAS 1.82 <sup>Disclosure</sup>				
		Tax expense (income), continuing operations	X <sup>duration, debit</sup>	IAS 12.79 <sup>Disclosure</sup> ; IFRS 12.813 <sup>Disclosure</sup> ; IFRS 8.23 <sup>Disclosure</sup> ; IAS 26.35 b (viii) <sup>Disclosure</sup> ; IAS 12.81 c (i) <sup>Disclosure</sup> ; IAS 1.82 <sup>Disclosure</sup>				
IFRS	5	Other material non-cash items	X <sup>duration, debit</sup>	IAS 12.81 c (ii) <sup>Disclosure</sup> ; IFRS 8.28 <sup>Disclosure</sup> ; IFRS 8.23 <sup>Disclosure</sup>				
IFRS	5	Profit (loss) before tax	X <sup>duration, credit</sup>	IAS 1.103 <sup>Example</sup> ; IFRS 8.23 <sup>Example</sup> ; IFRS 8.28 <sup>Example</sup>				
IFRS	5	Profit (loss) from continuing operations	X <sup>duration, credit</sup>	IAS 1.102 <sup>Example</sup> ; IFRS 8.28 <sup>Disclosure</sup> ; IFRS 8.23 <sup>Disclosure</sup> ; IAS 1.81A <sup>Disclosure</sup>				

IFRS / AU	Level	Label	Type	IFRS reference	AU additional reference	AU Reference	Not used in IFRS AU Taxonomy	Not used in entry point two
IFRS	5	Profit (loss)	X duration, credit	IFRS 12.810 d <sub>disclosure</sub> , IFRS 1.24 b <sub>disclosure</sub> , IFRS 8.23 a <sub>disclosure</sub> , IAS 7.18 d <sub>disclosure</sub> , IFRS 1.32 a (ii) <sub>disclosure</sub> , IAS 1.81A b <sub>disclosure</sub> , IAS 1.106 d (ii) <sub>disclosure</sub> , IFRS 8.28 b <sub>disclosure</sub> , IAS 1.55 c <sub>disclosure</sub> , IFRS 8.28 c <sub>disclosure</sub> , IFRS 8.23 a <sub>disclosure</sub> , IFRS 13.93 a <sub>disclosure</sub> , IFRS 13.93 b <sub>disclosure</sub> , IFRS 13.93 c <sub>disclosure</sub>				
IFRS	5	Assets	X instant, debit	IAS 36.129 b <sub>disclosure</sub> , IFRS 8.24 a <sub>disclosure</sub> , IFRS 12.816 a <sub>disclosure</sub>				
IFRS	5	Investments accounted for using equity method	X instant, debit	IAS 1.54 a <sub>disclosure</sub> , IFRS 8.24 a <sub>disclosure</sub> , IFRS 12.816 a <sub>disclosure</sub>				
IFRS	5	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 8.28 a <sub>disclosure</sub> , IFRS 8.24 b <sub>disclosure</sub>				
IFRS	5	Liabilities	X instant, credit	IFRS 8.28 a <sub>disclosure</sub> , IAS 1.55 c <sub>disclosure</sub> , IFRS 13.93 a <sub>disclosure</sub> , IFRS 8.23 a <sub>disclosure</sub>				
IFRS	5	Impairment loss recognised in profit or loss	X duration, debit	IAS 36.129 b <sub>disclosure</sub> , IAS 36.126 a <sub>disclosure</sub>				
IFRS	5	Reversal of impairment loss recognised in profit or loss	X duration, credit	IAS 36.126 c <sub>disclosure</sub> , IAS 36.129 a <sub>disclosure</sub>				
IFRS	5	Impairment loss recognised in other comprehensive income	X duration, debit	IAS 36.126 c <sub>disclosure</sub> , IAS 36.129 a <sub>disclosure</sub>				
IFRS	5	Reversal of impairment loss recognised in other comprehensive income	X duration, credit	IAS 36.129 b <sub>disclosure</sub> , IAS 36.126 d <sub>disclosure</sub>				
IFRS	5	Net cash flows from (used in) operating activities	X duration	IAS 7.10 a <sub>disclosure</sub> , IAS 7.50 a <sub>disclosure</sub>				
IFRS	5	Net cash flows from (used in) investing activities	X duration, debit	IAS 7.10 b <sub>disclosure</sub> , IAS 7.50 b <sub>disclosure</sub>				
IFRS	5	Net cash flows from (used in) financing activities	X duration, debit	IAS 7.50 d <sub>disclosure</sub> , IAS 7.10 c <sub>disclosure</sub>				
IFRS	5	Description of material reconciling items	text	IFRS 8.28 b <sub>disclosure</sub>				
IFRS	2	Disclosure of products and services [text block]	text block	IFRS 8.32 a <sub>disclosure</sub>				
IFRS	3	Disclosure of products and services [abstract]	text block	IFRS 8.32 a <sub>disclosure</sub>				
IFRS	4	Disclosure of products and services [table]	table	IFRS 8.32 a <sub>disclosure</sub>				
IFRS	5	Products and services [axis]	axis	IFRS 8.32 a <sub>disclosure</sub> , Effective 2017-01-01 IFRS 15.889 a <sub>example</sub>				
IFRS	6	Products and services [member]	member [default]	Effective 2017-01-01 IFRS 15.889 a <sub>example</sub> , IFRS 8.32 a <sub>disclosure</sub>				
IFRS	4	Disclosure of products and services [line items]	line items					
IFRS	5	Revenue	X duration, credit	IFRS 8.33 a <sub>disclosure</sub> , IFRS 12.810 d <sub>example</sub> , IAS 1.102 a <sub>example</sub> , IFRS 8.32 a <sub>disclosure</sub> , IFRS 8.23 a <sub>disclosure</sub> , IFRS 8.28 a <sub>disclosure</sub> , IAS 1.103 a <sub>example</sub> , Expiry date 2017-01-01 IAS 18.35 b <sub>disclosure</sub> , IAS 1.82 a <sub>disclosure</sub> , IFRS 8.34 a <sub>disclosure</sub> , IFRS 12.812 b (v) <sub>disclosure</sub>				
IFRS	2	Disclosure of geographical areas [text block]	text block	IFRS 8.33 a <sub>disclosure</sub>				
IFRS	3	Disclosure of geographical areas [abstract]	table	IFRS 8.33 a <sub>disclosure</sub>				
IFRS	4	Disclosure of geographical areas [table]	axis	Effective 2017-01-01 IFRS 15.889 b <sub>example</sub> , IFRS 8.33 a <sub>disclosure</sub>				
IFRS	5	Geographical areas [axis]	axis	Effective 2017-01-01 IFRS 15.889 b <sub>example</sub> , IFRS 8.33 a <sub>disclosure</sub>				
IFRS	6	Geographical areas [member]	member [default]	Effective 2017-01-01 IFRS 15.889 b <sub>example</sub> , IFRS 8.33 a <sub>disclosure</sub>				
IFRS	7	Country of domicile [member]	member	IFRS 8.33 a <sub>disclosure</sub> , IFRS 8.33 b <sub>disclosure</sub>				
IFRS	7	Foreign countries [member]	member	IFRS 8.33 a <sub>disclosure</sub> , IFRS 8.33 b <sub>disclosure</sub>				
IFRS	4	Disclosure of geographical areas [line items]	line items					
IFRS	5	Revenue	X duration, credit	IFRS 8.33 a <sub>disclosure</sub> , IFRS 12.810 d <sub>example</sub> , IAS 1.102 a <sub>example</sub> , IFRS 8.32 a <sub>disclosure</sub> , IFRS 8.23 a <sub>disclosure</sub> , IFRS 8.28 a <sub>disclosure</sub> , IAS 1.103 a <sub>example</sub> , Expiry date 2017-01-01 IAS 18.35 b <sub>disclosure</sub> , IAS 1.82 a <sub>disclosure</sub> , IFRS 8.34 a <sub>disclosure</sub> , IFRS 12.812 b (v) <sub>disclosure</sub>				
IFRS	5	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 a <sub>disclosure</sub>				
IFRS	2	Disclosure of major customers [text block]	text block	IFRS 8.34 a <sub>disclosure</sub>				
IFRS	3	Disclosure of major customers [abstract]	table	IFRS 8.34 a <sub>disclosure</sub>				
IFRS	4	Disclosure of major customers [table]	axis	IFRS 8.34 a <sub>disclosure</sub>				
IFRS	5	Major customers [axis]	axis	IFRS 8.34 a <sub>disclosure</sub>				
IFRS	6	Customers [member]	member [default]	IFRS 8.34 a <sub>disclosure</sub>				
IFRS	7	Government [member]	member	IFRS 8.34 a <sub>disclosure</sub>				
IFRS	4	Disclosure of major customers [line items]	line items					
IFRS	5	Revenue	X duration, credit	IFRS 8.33 a <sub>disclosure</sub> , IFRS 12.810 d <sub>example</sub> , IAS 1.102 a <sub>example</sub> , IFRS 8.32 a <sub>disclosure</sub> , IFRS 8.23 a <sub>disclosure</sub> , IFRS 8.28 a <sub>disclosure</sub> , IAS 1.103 a <sub>example</sub> , Expiry date 2017-01-01 IAS 18.35 b <sub>disclosure</sub> , IAS 1.82 a <sub>disclosure</sub> , IFRS 8.34 a <sub>disclosure</sub> , IFRS 12.812 b (v) <sub>disclosure</sub>				
IFRS	5	Percentage of entity's revenue	X,XX	IFRS 8.34 a <sub>disclosure</sub> , common practice				
IFRS	3	Information about major customers	text	IFRS 8.34 a <sub>disclosure</sub>				
IFRS	2	Description of basis for attributing revenues from external customers to individual countries	text	IFRS 8.33 a <sub>disclosure</sub>				
IFRS	2	Explanation of interest income reported net of interest expense	text	IFRS 8.23 a <sub>disclosure</sub>				
IFRS	2	Explanation of why revenues from external customers for each product and service, or each group of similar products and services, are not reported	text	IFRS 8.32 a <sub>disclosure</sub> , IFRS 8.33 a <sub>disclosure</sub>				
		[880000] Notes - Additional information						
IFRS	1	Disclosure of additional information [text block]	text block	IAS 1.112 c <sub>disclosure</sub>				
IFRS	2	Capital commitments [abstract]	text block					
IFRS	3	Contractual capital commitments	X instant, credit	IAS 1.112 c <sub>disclosure</sub> , common practice				
IFRS	3	Authorised capital commitments but not contracted for	X instant, credit	IAS 1.112 c <sub>disclosure</sub> , common practice				
IFRS	3	Total capital commitments	X instant, credit	IAS 1.112 c <sub>disclosure</sub> , common practice				
AU	2	Disclosure of remuneration of auditors and reviewers including other services [text block]	text block			AASB 1054.10		
IFRS	2	Auditor's remuneration [abstract]	X duration, debit	IAS 1.112 c <sub>disclosure</sub> , common practice				Yes
IFRS	3	Auditor's remuneration for audit services	X duration, debit	IAS 1.112 c <sub>disclosure</sub> , common practice				Yes
IFRS	3	Auditor's remuneration for tax services	X duration, debit	IAS 1.112 c <sub>disclosure</sub> , common practice				Yes
IFRS	3	Auditor's remuneration for other services	X duration, debit	IAS 1.112 c <sub>disclosure</sub> , common practice				
AU	3	Fees paid by parent to each auditor or reviewer, including any network firm, for audit or review of financial statements performed during reporting period	X, duration, debit			AASB 1054.10.a		
AU	3	Fees paid by subsidiaries to each auditor or reviewer, including any network firm, for audit or review of financial statements performed during reporting period	X, duration, debit			AASB 1054.10.a		
AU	3	Fees paid by parent to each auditor or reviewer, including any network firm, for other services performed during reporting period	X, duration, debit			AASB 1054.10.b		
AU	3	Fees paid by subsidiaries to each auditor or reviewer, including any network firm, for other services performed during reporting period	X, duration, debit			AASB 1054.10.b		
IFRS	3	Total auditor's remuneration	X duration, debit	IAS 1.112 c <sub>disclosure</sub> , common practice				
AU	2	Disclosure of nature of other non-audit and non-review services [text block]	text block			AASB 1054.11		
AU	2	Disclosure of franking credits [text block]	text block			AASB 1054.13, AASB 1054.12, AASB AASB 1054.14, AASB AASB 1054.15, ASIC CO 98/1418		
AU	2	Disclosure of additional information about franking credits for each class [text block]	text block					
AU	2	Disclosure of deed of cross guarantee [text block]	text block					
IFRS	2	Number and average number of employees [abstract]	text block					
IFRS	3	Number of employees	X,XX	IAS 1.112 c <sub>disclosure</sub> , common practice				
IFRS	3	Average number of employees	X,XX	IAS 1.112 c <sub>disclosure</sub> , common practice				
IFRS	2	Miscellaneous time bands [abstract]	text block					
IFRS	3	On demand [member]	member	IAS 1.112 c <sub>disclosure</sub> , common practice				
IFRS	3	Later than one month and not later than two months [member]	member	Effective 2018-01-01 IFRS 7.IG200 a <sub>example</sub> , IAS 1.112 c <sub>disclosure</sub> , common practice, Expiry date 2018-01-01 IFRS 7.37 c <sub>disclosure</sub> , common practice				
IFRS	3	Later than two months and not later than three months [member]	member	Expiry date 2018-01-01 IFRS 7.37 c <sub>disclosure</sub> , common practice, IAS 1.112 c <sub>disclosure</sub> , common practice, Effective 2018-01-01 IFRS 7.IG200 a <sub>example</sub>				
IFRS	3	Later than three months and not later than four months [member]	member	IAS 1.112 c <sub>disclosure</sub> , common practice				
IFRS	3	Later than four months [member]	member	IAS 1.112 c <sub>disclosure</sub> , common practice				
IFRS	3	Later than six months [member]	member	IAS 1.112 c <sub>disclosure</sub> , common practice				
IFRS	3	Later than one year and not later than two years [member]	member	IAS 1.112 c <sub>disclosure</sub> , common practice				
IFRS	3	Later than two years and not later than three years [member]	member	IAS 1.112 c <sub>disclosure</sub> , common practice				
IFRS	3	Later than three years and not later than four years [member]	member	IAS 1.112 c <sub>disclosure</sub> , common practice				
IFRS	3	Later than four years and not later than five years [member]	member	IAS 1.112 c <sub>disclosure</sub> , common practice				
IFRS	3	Later than two years and not later than five years [member]	member	IAS 1.112 c <sub>disclosure</sub> , common practice				
IFRS	3	Later than five years and not later than ten years [member]	member	IAS 1.112 c <sub>disclosure</sub> , common practice				
IFRS	3	Later than ten years [member]	member	IAS 1.112 c <sub>disclosure</sub> , common practice				
		[901000] Axis - Retrospective application and retrospective restatement						
IFRS	1	Retrospective application and retrospective restatement [axis]	axis	IAS 8.29 c (i) <sub>disclosure</sub> , IAS 1.106 b <sub>disclosure</sub> , IAS 8.28 f (i) <sub>disclosure</sub> , IAS 8.49 b (i) <sub>disclosure</sub> , IAS 8.28 f (ii) <sub>disclosure</sub> , IAS 8.29 c (ii) <sub>disclosure</sub> , IAS 8.29 c (iii) <sub>disclosure</sub> , IAS 8.49 b (ii) <sub>disclosure</sub> , IAS 1.20 d <sub>disclosure</sub> , common practice				Yes
IFRS	2	Currently stated [member]	member [default]	IAS 8.29 c (i) <sub>disclosure</sub> , IAS 1.106 b <sub>disclosure</sub> , IAS 8.49 b (i) <sub>disclosure</sub> , IAS 8.29 c (ii) <sub>disclosure</sub> , IAS 8.29 c (iii) <sub>disclosure</sub> , IAS 1.20 d <sub>disclosure</sub> , common practice				Yes
IFRS	3	Previously stated [member]	member	IAS 8.49 b (i) <sub>disclosure</sub> , IAS 8.29 c (i) <sub>disclosure</sub> , IAS 1.106 b <sub>disclosure</sub> , IAS 8.28 f (i) <sub>disclosure</sub> , IAS 1.106 b <sub>disclosure</sub> , IAS 8.49 b (ii) <sub>disclosure</sub>				Yes
IFRS	3	Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]	member	IAS 1.106 b <sub>disclosure</sub> , IAS 8.49 b (ii) <sub>disclosure</sub>				Yes
IFRS	3	Increase (decrease) due to changes in accounting policy [member]	member	IAS 8.29 c (i) <sub>disclosure</sub> , IAS 8.28 f (i) <sub>disclosure</sub>				Yes
IFRS	5	Increase (decrease) due to changes in accounting policy required by IFRSs [member]	member	IAS 8.29 c (i) <sub>disclosure</sub> , IAS 8.28 f (i) <sub>disclosure</sub>				Yes
IFRS	6	Increase (decrease) due to application of IFRS 15 [member]	member	Effective 2017-01-01 IFRS 15.C8 a <sub>disclosure</sub>				Yes
IFRS	5	Increase (decrease) due to voluntary changes in accounting policy [member]	member	IAS 8.29 c (i) <sub>disclosure</sub> , IAS 8.29 d <sub>disclosure</sub>				Yes
IFRS	4	Increase (decrease) due to corrections of prior period errors [member]	member	IAS 8.49 c <sub>disclosure</sub> , IAS 8.49 b (i) <sub>disclosure</sub>				Yes
		[901100] Axis - Departure from requirement of IFRS						
IFRS	1	Departure from requirement of IFRS [axis]	axis	IAS 1.20 d <sub>disclosure</sub>				Yes

IFRS /AU	Level	Label	Type	IFRS reference	AU additional reference	AU Reference	Not used in IFRS AU taxonomy	Not used in entry point two
		Currently stated [member]	member [default]	IAS 8.28 f (1) <sup>disclosure</sup> , IAS 8.29 c (1) <sup>disclosure</sup> , IAS 8.49 b (1) <sup>disclosure</sup> , IAS 1.106 <sup>disclosure</sup> , IAS 1.20 d <sup>common practice</sup>			Yes	
IFRS	2	Reported if in compliance with requirement of IFRS [member]	member	IAS 1.20 d <sup>common practice</sup>			Yes	
IFRS	3	Increase (decrease) due to departure from requirement of IFRS [member]	member	IAS 1.20 d <sup>disclosure</sup>			Yes	
		[901500] Axis - Creation date					Yes	
		Creation date [axis]	axis	IAS 8.28 f (1) <sup>disclosure</sup> , IAS 8.49 b (1) <sup>disclosure</sup> , IAS 8.29 c (1) <sup>disclosure</sup>			Yes	
IFRS	1	Default financial statements date [member]	member [default]	IAS 8.28 f (1) <sup>disclosure</sup> , IAS 8.49 b (1) <sup>disclosure</sup> , IAS 8.29 c (1) <sup>disclosure</sup>			Yes	
		[903000] Axis - Continuing and discontinued operations					Yes	
		Continuing and discontinued operations [axis]	axis	IFRS 5 - Presentation and disclosure <sup>disclosure</sup>			Yes	
IFRS	2	Aggregate continuing and discontinued operations [member]	member [default]	IFRS 5 - Presentation and disclosure <sup>disclosure</sup>			Yes	
IFRS	3	Continuing operations [member]	member	IFRS 5 - Presentation and disclosure <sup>disclosure</sup>			Yes	
IFRS	3	Discontinued operations [member]	member	IFRS 5 - Presentation and disclosure <sup>disclosure</sup>			Yes	
		Disposal groups classified as held for sale [member]	member	IFRS 5 - Presentation and disclosure <sup>disclosure</sup> , IFRS 5.38 <sup>common practice</sup>			Yes	
		[904000] Axis - Assets and liabilities classified as held for sale					Yes	
		Assets and liabilities classified as held for sale [axis]	axis	IFRS 5.38 <sup>disclosure</sup>			Yes	
IFRS	2	Assets and liabilities not classified as held for sale [member]	member [default]	IFRS 5.38 <sup>disclosure</sup>			Yes	
IFRS	3	Assets and liabilities classified as held for sale [member]	member	IFRS 5.38 <sup>disclosure</sup>			Yes	
IFRS	4	Non-current assets held for sale [member]	member	IFRS 5.38 <sup>common practice</sup> , IFRS 13.IE60 <sup>sample</sup>			Yes	
		Disposal groups classified as held for sale [member]	member	IFRS 5 - Presentation and disclosure <sup>disclosure</sup> , IFRS 5.38 <sup>common practice</sup>			Yes	
		[913000] Axis - Consolidated and separate financial statements					Yes	
		Consolidated and separate financial statements [axis]	axis	IAS 27.4 <sup>disclosure</sup>	ASIC CO10/654		Yes	
IFRS	2	Consolidated [member]	member [default]	IAS 27.4 <sup>disclosure</sup>			Yes	
IFRS	3	Separate [member]	member	IAS 27.4 <sup>disclosure</sup>			Yes	