Appendix A - IFRS AU taxonomy 2013 Illustration

Legend - The following color codes are used in the illustration:

- IFRS Taxonomy 2013

- AU Extension 2013

- Extended Link Roles (ELR) both IFRS & AU Extension

- Application of 'for application' dimension [913000]

']	Lev		Туре	IFRS References	Additional AU references to IFRS elements	AU Extension References	Not used in IFRS AU	Note entry p
s.		[105000] Management commentary						
25		Management commentary {text block}	text block	MC — Framework for the presentation of management commentary— Disclosure			Not used	
es.		Disclosure of nature of business [text block]	text block	MC-24-a Disclosure			Not used	
es-	2	Disclosure of management's objectives and its strategies for meeting those objectives [text block]	text block	MC 24 b Disclosure			Not used	
es-	2	Disclosure of entity's most significant resources, risks and relationships [text block]	text block	MC 24 c Disclosure			Not used	
es.	2		text block	MC-24 d Disclosure			Not used	
IS	2	Disclosure of critical performance measures and indicators that management uses to evaluate entity's performance against stated objectives (text block)	text block	MC 24 e Disclosure			Not used	
		[105005] Australian Extension - other jurisdictional disclosures						
		Disclosure of Australian extension [abstract]						
	2	Disclosure of directors' report [abstract]	text block			Corps Act 2001 s298		
	4	Disclosure of directors' report [text block] Date of directors' report	yyyy-mm-dd			Corps Act 2001 s298 (2) (b)		
	4	Statement of directors' report in accordance with directors' resolution [text block]	text block			Corps Act 2001 s298 (2) (a)		
	4	Name of entity of directors' report	text			Corps Act 2001 s299 (2)		
	4	Name of signing director	text			Corps Act 2001 s298 (2) (c)		
	4	Disclosure of review and results of operations [text block]	text block			Corps Act 2001 s299 (1) (a)		
	4		text block			Corps Act 2001 s299A (1)		
		financial position, business strategies and prospects for future financial years [text block]						
	4	Statement of omission of required disclosure in relation to business strategies and prospects for future financial years	text			Corps Act 2001 s299A (3)		
	4	Statement of omission of required disclosure in relation to development in entity's operations	text			Corps Act 2001 s299 (3)		
	4	Disclosure of significant changes to entity's state affairs during reporting period [text block]	text block			Corps Act 2001 s299 (1) (b)		
	4	Disclosure of principal activities and significant changes to principal activities during reporting period [text block]	text block			Corps Act 2001 s299 (1) (c)		
	4	Disclosure of significant matters arising after balance sheet date [text block]	text block			Corps Act 2001 s299 (1) (d)		
	4	Disclosure of likely developments in operations their effect on future results [text block]	text block			Corps Act 2001 s299 (1) (e)		
	4	Disclosure of performance in relation to environmental regulations [text block]	text block			Corps Act 2001 s299 (1) (f)		
	4	Disclosure of dividends or distributions paid, recommended, or declared [text block]	text block			Corps Act 2001 s300 (1) (a), (b)		
	4	Disclosure of entity's directors and officers [text block] Disclosure of options granted over unissued shares or unissued interests [text block]	text block			Corps Act 2001 s300 (1) (c)		
	4	Disclosure of options granted over unissued shares or unissued interests [text block] Disclosure of unissued shares or interests under option [text block]	text block text block			Corps Act 2001 s300 (1) (d) Corps Act 2001 s300 (1) (e)		
	4	Disclosure of unissued shares or interests under option [text block] Disclosure of issued shares on exercise options [text block]	text block			Corps Act 2001 s300 (1) (e) Corps Act 2001 s300 (1) (f)		
	4	Disclosure of indemnities and insurance premiums given by entity for officers [text block]	text block			Corps Act 2001 s300 (1) (g), Corps Act		
		- Junity of Vinces (tox office)				2001 s300 (8) (a),(b), Corps Act 2001		
	4	Disclosure of proceedings brought with leave under section 237 [text block]	text block			s300 (9) (a).(b).(c).(d).(e).(f) Corps Act 2001 s300 (14), Corps Act		
						2001 s300 (15)		
	4	Disclosure of directors' interests [text block] Disclosure of modifications of auditor rotation requirements [text block]	text block text block			Corps Act 2001 s300 (11) Corps Act 2001 s300 (11A)		
	4	Disclosure of modifications of auditor rotation requirements [text block] Disclosure of non-audit services [text block]	text block			Corps Act 2001 s300 (11A) Corps Act 2001 s300 (11B), Corps Act		
	,		DIJUK			2001 s300 (11C), Corps Act 2001		
	4	Disclosure of specific information required for public entities that are not wholly-owned	text block			s300(11D) Corps Act 2001 s300 (10) (a),(b),(c),(d)		
		subsidiaries of another entity [text block]						
	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		
	4	District of the standard of the lead of the standard of the st	Acced belows			(3)		
	4	Disclosure of directors' reasons for including additional information required to give true and fair view [text block]	text block			Corp Act 2001 s298 (1A) (a), Corps Act 2011 s298 (1A) (b)		
	4	Disclosure of registered schemes [text block]	text block			Corps Act 2001 s300 (12)		
	4	Information about rounding in financial report and directors' report	text			ASIC CO 98/100		
	4	Statement of compliance with audit relief for proprietary companies	text			ASIC CO 98/1417		
	4	Disclosure of extent of following best practice recommendations [text block] Disclosure of administration information [text block]	text block text block			ASX 4.10.3 ASX 4.10.10,11,12,13		
	4	Disclosure of auministration information (text block) Disclosure of review of operations and activities during reporting period [text block]	text block			ASX 4.10.17		
	4	Disclosure of holders of equity securities (text block)	text block			ASX 4.10.17 ASX 4.10.4.5.6.7.8.9 and 16		
	4	Disclosure of restricted securities [text block]	text block			ASX 4.10.14		
	4	Disclosure of mining tenements [text block]	text block			ASX 4.10.15		
	4	Disclosure of current on market buy back [text block]	text block			ASX 4.10.18		
	4	Disclosure of use of cash and liquid assets since listing [text block]	text block			ASX 4.10.19		
	4	Disclosure of information in relation to investment entities [text block]	text block			ASX 4.10.20		
	4	Disclosure of information in relation to takeover activity [text block]	text block			ASX 4.10.21		
	4	Disclosure of correction of error revision of estimates and variation from preliminary report [text block]	text block			ASX 4.3D and ASX 4.5A		
	2	Disclosure of remuneration report [abstract]						
	3	Disclosure of remuneration report [text block]	text block			Corps Act 2001 s300A		
	4	Disclosure of remuneration policy [text block]	text block			Corps Act 2001 s300A (1A)		
	4	Disclosure of entity's performance [text block]	text block			Corps Act 2001 s300A (1AA),(1AB),(1B),		
						Corps Act 2001 s300A (1) (ba),(c)		
	4	Disclosure of key management personnel [text block]	text block			Corps Reg 2M.3.03(1) (items 1,2,3,4,5)		
	4	Disclosure of compensation of key management personnel and executives [text block]	text block			Corps Reg 2M.3.03(1) (items 6,7,8,9		
						and 11), Corps Reg 2M.3.03(2)		
	4	Disclosure of principles of compensation [text block]	text block			Corps Reg 2M.3.03(1) (items 10, 12, 13)		
	4	Disclosure of modifications of terms of share-based payment transactions [text block]	text block			Corps Reg 2M.3.03(1) (item 14)		
	4	Disclosure of options and rights provided as compensation [text block]	text block			Corps Reg 2M.3.03(1) (item 15)		
	4	Disclosure of equity instruments provided on exercise of options and rights granted as	text block			Corps Reg 2M.3.03(1) (item 16), Corps		
	2	compensation [text block] Disclosure of corporate governance statement [abstract]				Rea 2M.3.03(3)		
	3	Disclosure of corporate governance statement [text block]	text block			ASX 4.10.3		
	4	Disclosure of principle in relation to lay solid foundations for management and oversight [text	text block			ASX CGC Principle 1		
	4	block] Disclosure of principle in relation to structure of board to add value [text block]	text block			ASX CGC Principle 2		
	4		text block			ASX CGC Principle 2 ASX CGC Principle 3		
		block1						
	4	Disclosure of principle in relation to safeguarding integrity in financial reporting [text block]	text block			ASX CGC Principle 4		
	4	Disclosure of principle in relation to making timely and balanced disclosure [text block]	text block			ASX CGC Principle 5		
	4	Disclosure of principle in relation to respecting rights of shareholders [text block]	text block			ASX CGC Principle 6		
	4	Disclosure of principle in relation to recognising and managing risk [text block]	text block			ASX CGC Principle 7		
	4	Disclosure of principle in relation to remunerating fairly and responsibly [text block]	text block			ASX CGC Principle 8		
	2	Directors declaration [abstract] Date of directors' declaration	yyyy-mm-dd			Corps Act 2001 s295 (4), Corp Act 2001		
						s295A		
	3	Disclosure of directors' declaration [text block]	text block			Corps Act 2001 s295 (4), Corp Act 2001 s295A		
	3	Statement of solvency for extended closed group in relation to deed of cross guarantee	text			ASIC CO 98/1418		
	2	Auditor declaration [abstract]						
	3		yyyy-mm-dd			ASA 700		
	3	Disclosure of auditor's independence declaration [text block]	text block			Corps Act 2001 s298 (1AA) (c)		
	2	Auditor report [abstract]						
	3	Title of auditor's report	text			ASA 700.21		
	3	Disclosure of scope of auditors' report [text block]	text block			ASA 700.23, ASA 700.24, ASA 700.28, ASA 700.29		
	3	Disclosure of independence in auditor's report [text block]	text block			ASA 700.29 Corps Act 2001 s307C(5A)(d)		
	3	Disclosure of audit opinion [text block]	text block			ASA 700.34		
	3	Disclosure of conclusion in audit review report [text block]	text block			ASRE 2405		
	3	Disclosure of modified audit opinion [text block]	text block			ASA 705.34		
	3	Disclosure of modified conclusion in audit review report [text block]	text block			ASRE 2405		
	3	Disclosure of emphasis of matter [text block]	text block text block			ASA 706 ASA 700.Aus40.1, ASA 700.41 ASA		

RS	3	Statement on whether entity is for-profit or not-for profit entity [110000] General information about financial statements	text		AASB 1054.8 (b)
RS	1		text block	IAS 1.51 Disclosure	
RS	2	Name of reporting entity or other means of identification	text	IAS 1.51 a Disclosure	
RS	2	Explanation of change in name of reporting entity or other means of identification from end of preceding reporting period	text	IAS 1.51 a Disclosure	
RS		Description of nature of financial statements	text	IAS 1.51 b Disclosure, IAS 27.16 a Disclosure, IAS 27.17 a Disclosure	
S		Date of end of reporting period	yyyy-mm-dd	IAS 1.51 c Disclosure IAS 1.51 c Disclosure	
S S		Period covered by financial statements Description of presentation currency	text	IAS 1.51 c Disclosure IAS 1.51 d Disclosure, IAS 21.53 Disclosure	
S		Level of rounding used in financial statements	text	IAS 1.51 e Disclosure	
S		[210000] Statement of financial position, current/non-current			
		Disclosure of consolidated and separate financial statements [abstract]			
s	2	Disclosure of consolidated and separate financial statements [line items] Statement of financial position [abstract]	line items		
s	4	Assets [abstract]			
s	5	Non-current assets [abstract]			
s	6	Property, plant and equipment	X _{instant, debit}	IAS 1.54 a Disclosure, IAS 16.73 e Disclosure	
s s	6	Investment property Goodwill	X _{instant, debit} X _{instant, debit}	IAS 1.54 b Disclosure, IAS 40.76 Disclosure, IAS 40.79 d Disclosure, IAS 1.54 c Disclosure, IAS 36.134 a Disclosure, IAS 36.135 a Disclosure,	
				IFRS 3.B67 d Disclosure	
S S	6	Intangible assets other than goodwill Investments accounted for using equity method	X _{Instant, debit} X _{Instant, debit}	IAS 1.54 c Disclosure, IAS 38.118 e Disclosure IAS 1.54 e Disclosure, IFRS 12.B16 Disclosure, IFRS 8.24 a Disclosure	
s s	6	Investments in subsidiaries, joint ventures and associates Non-current biological assets	X _{instant, debit}	IAS 1.55 Common practice IAS 1.54 f Disclosure	
S	6	Trade and other non-current receivables	X _{instant, debit} X _{instant, debit}	IAS 1.54 h Disclosure IAS 1.78 b Disclosure	
ŝ	6	Non-current inventories	X _{instant, debit}	IAS 1.54 g Disclosure	
s	6	Deferred tax assets	X _{instant, debit}	IAS 12.81 g (i) Disclosure, IAS 1.54 o Disclosure, IAS 1.56 Disclosure	
S	6	Current tax assets, non-current	X _{instant, debit}	IAS 1.54 n Disclosure IAS 1.54 d Disclosure	
s s	6	Other non-current financial assets Other non-current non-financial assets	X _{instant, debit} X _{instant, debit}	IAS 1.54 d Disclosure IAS 1.55 Common practice	
s	6	Non-current non-cash assets pledged as collateral for which transferee has right by contract		Expiry date 2015-01-01 IAS 39.37 a Disclosure, Effective 2015-01-	
	6	or custom to sell or repledge collateral	X instant, debit	01 IFRS 9.3.2.23 a Disclosure	AASB 1023.17.6.2 (b)
	6		X instant, debit X instant, debit		AASB 1023.17.6.2 (b) AASB 1023.17.6.2 (k)
	6		X instant, debit		AASB 1023.17.6 h, Common practice
	6	Intangible assets relating to acquired insurance contracts	X instant, debit		AASB 1023.17.6.2 (I)
	6	Reinsurer's share of life insurance contract liabilities	X instant, debit		AASB 1038.14.1 (b)
S	6	Total non-current assets	X _{instant, debit}	IAS 1.66 Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (ii) Disclosure	
s	5	Current assets [abstract]			
!S	6	Current inventories	X _{instant, debit}	IAS 1.54 g Disclosure, IAS 1.68 Example, IAS 2.36 b Disclosure	
!S	6	Trade and other current receivables Current tax assets, current	X _{instant, debit}	IAS 1.54 h Disclosure, IAS 1.78 b Disclosure IAS 1.54 n Disclosure	
es es	6	Current tax assets, current Current biological assets	X _{instant, debit} X _{instant, debit}	IAS 1.54 n Disclosure IAS 1.54 f Disclosure	
.s	6	Other current financial assets	Xinstant, debit	IAS 1.54 d Disclosure	
!S	6	Other current non-financial assets	X _{instant, debit}	IAS 1.55 Common practice	
!S	6	Cash and cash equivalents	X _{instant, debit}	IAS 1.54 i Disclosure, IAS 7.45 Disclosure, IFRS 12.B13 a Disclosure	
es	6	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 2015-01-01 IAS 39.37 a Disclosure, Effective 2015-01- 01 IFRS 9.3.2.23 a Disclosure	
	6	Current reinsurance and other recoveries receivable	X instant, debit		AASB 1023.17.6.2 (b)
	6	Premium receivable	X instant, debit		AASB 1023.17.6.2 (j), AASB 1023. 17.6.2(i)
	6	4	X instant, debit		AASB 1023.17.6.2 (h)
	6	Current deferred outward reinsurance expense	X instant, debit		AASB 1023.17.6.2 (k) AASB 1023.17.6.b. Common practice
	6	Current deferred outward reinsurance expense	X instant, debit		AASB 1023.17.6 h, Common practice
RS	6	sale or as held for distribution to owners	X _{instant, debit}	IAS 1.66 Disclosure	
RS	6	Non-current assets or disposal groups classified as held for sale or as held for distribution to owners	X _{instant, debit}	IAS 1.54 j Disclosure	
:S	6	owners Total current assets	X _{instant, debit}	IAS 1.66 Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (i) Disclosure	
RS	5	Total assets	X _{instant, debit}	IAS 1.55 Disclosure, IFRS 13.93 a Disclosure, IFRS 13.93 b Disclosure	
				IFRS 13.93 e Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 C Disclosure	
es	4	Equity and liabilities [abstract]			
RS	5	Equity [abstract]			
es	6	Issued capital	X _{instant, credit}	IAS 1.78 e Example	
S S	6	Retained earnings Share premium	X _{instant, credit} X _{instant, credit}	IAS 1.78 e Example IAS 1.1G6 Example	
S	6	•	(X) _{Instant, debit}	IAS 1.78 e Example, IAS 32.34 Disclosure	
S.	6	Other equity interest	X _{Instant, credit}	IAS 1.78 e Example	
es	6	Other reserves	X _{instant, credit}	IAS 1.78 e Example	
es es	6	Total equity attributable to owners of parent Non-controlling interests	X _{instant, credit}	IAS 1.54 r Disclosure IAS 1.54 q Disclosure, IFRS 10.22 Disclosure, IFRS 12.12 f Disclosure	
es es	6	Non-controlling interests Total equity	X _{Instant, credit} X _{Instant, credit}	IAS 1.54 q Disclosure, IFRS 10.22 Disclosure, IFRS 12.12 l Disclosure IAS 1.55 Disclosure, IAS 1.78 e Disclosure, IFRS 1.24 a Disclosure,	
	ĺ			IFRS 1.32 a (i) Disclosure, IFRS 13.93 a Disclosure, IFRS 13.93 b Disclosure,	
rs.	5	Liabilities [abstract]		IFRS 13.93 e Disclosure	
!S	6	Non-current liabilities [abstract]			
!S	7	Non-current provisions [abstract]			
es es	8	Non-current provisions for employee benefits Other non-current provisions	X _{instant, credit}	IAS 1.78 d Disclosure IAS 1.78 d Disclosure	
rs rs	8	Other non-current provisions Total non-current provisions	X _{Instant, credit} X _{Instant, credit}	IAS 1.78 d Disclosure IAS 1.54 l Disclosure	
S.	7	Trade and other non-current payables	X _{instant, credit}	IAS 1.54 k Disclosure	
!S	7	Deferred tax liabilities	X _{instant, credit}	IAS 12.81 g (i) Disclosure, IAS 1.54 o Disclosure, IAS 1.56 Disclosure	
!S	7	Current tax liabilities, non-current Other non-current financial liabilities	X _{instant, credit}	IAS 1.54 n Disclosure IAS 1.54 m Disclosure, IFRS 12.B13 C Disclosure	
:S :S	7		X _{instant, credit} X _{instant, credit}	IAS 1.54 m Disclosure, IFRS 12.B13 c Disclosure IAS 1.55 Common practice	
.5	7	Non-current unearned premium liability	X instant, credit		AASB 1023.17.6.2 (c)
	7	Non-current outstanding claims liability	X instant, credit		AASB 1023.17.6.2 (a)
	7		X instant, credit		AASB 1023.17.6.2 (e)
	7	Life insurance contract liabilities Life investment contract liabilities	X instant, credit X instant, credit		AASB 1038.14.1 AASB 1038.17.2 (e)
	7	Unvested policyholder benefits liabilities	X instant, credit		AASB 1038.17.2 (e)
	7			IAS 1.69 Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (iv) Disclosure	
S		Total non-current liabilities	X _{instant, credit}		
	7	Total non-current liabilities	X _{instant, credit}		
S	7	Total non-current liabilities	Xinstant, credit		
s s	7 7 6 7 8	Total non-current liabilities Current liabilities [abstract] Current provisions [abstract] Current provisions for employee benefits	X _{instant, credit}	IAS 1.78 d Disclosure	
S S S	7 7 6 7 8	Total non-current liabilities Current liabilities [abstract] Current provisions [abstract] Current provisions for employee benefits Other current provisions	X _{instant} , credit X _{instant} , credit	IAS 1.78 d Disclosure	
S S S S	7 7 6 7 8 8	Total non-current liabilities Current liabilities [abstract] Current provisions [abstract] Current provisions for employee benefits Other current provisions Total current provisions	X _{instant} , credit X _{instant} , credit X _{instant} , credit	IAS 1.78 d Disclosure IAS 1.54 l Disclosure	
S S S S S S S S S S S S S S S S S S S	7 7 6 7 8	Total non-current liabilities Current liabilities [abstract] Current provisions [abstract] Current provisions for employee benefits Other current provisions	X _{irestant} , credit	IAS 1.78 d Disclosure	
s s s s s	7 7 6 7 8 8 8	Total non-current liabilities Current liabilities [abstract] Current provisions (or employee benefits Other current provisions Total current provisions Trade and other current payables Current tax liabilities, current	X _{instant} , credit X _{instant} , credit X _{instant} , credit	IAS 1.78 d Disclosure IAS 1.54 l Disclosure IAS 1.54 k Disclosure	
s s s s s s	7 7 7 8 8 8 7 7 7	Total non-current liabilities Current liabilities [abstract] Current provisions [abstract] Current provisions for employee benefits Other current provisions Total current provisions Trade and other current payables Current tax liabilities, current Other current financial liabilities Other current non-financial liabilities	Xinstant, crodit	IAS 1.78 d Disclosure IAS 1.54 l Disclosure IAS 1.54 k Disclosure IAS 1.54 n Disclosure	
S S S S S S S S S S S S S S S S S S S	7 7 6 7 8 8 8 7 7 7 7	Total non-current liabilities Current liabilities [abstract] Current provisions (or employee benefits Other current provisions Total current provisions Trade and other current payables Current tax liabilities, current Other current non-financial liabilities Other current non-financial liabilities Current outstanding claims liabilities	Xinstant, crode X instant, crode X instant, crode	IAS 1.78 d Disclosure IAS 1.54 l Disclosure IAS 1.54 k Disclosure IAS 1.54 n Disclosure IAS 1.54 m Disclosure IAS 1.54 m Disclosure IAS 1.54 m Disclosure	AAS8 1023.17.6.2 (a)
S S S S S S S S S S S S S S S S S S S	7 7 6 7 8 8 8 8 7 7 7 7 7	Total non-current liabilities Current liabilities [abstract] Current provisions fabstract] Current provisions for employee benefits Other current provisions Total current provisions Trade and other current payables Current tax liabilities, current Other current financial liabilities Other current non-financial liabilities Current custanding claims liability Current unearned premium liability	X _{instant, credit}	IAS 1.78 d Disclosure IAS 1.54 l Disclosure IAS 1.54 k Disclosure IAS 1.54 n Disclosure IAS 1.54 m Disclosure IAS 1.54 m Disclosure IAS 1.54 m Disclosure	AASB 1023.17.6.2 (c)
S S S S S S S S S S S S S S S S S S S	7 7 6 7 8 8 8 7 7 7 7 7 7	Total non-current liabilities Current liabilities [abstract] Current provisions [abstract] Current provisions for employee benefits Other current provisions Total current provisions Trade and other current payables Current tax liabilities, current Other current financial liabilities Other current outstanding claims liability Current unearend premium liability Current unearend premium liability Current unearend premium liability Current unearend premium liability	X _{mitant, credit} X instant, credit X instant, credit X instant, credit	IAS 1.78 d Disclosure IAS 1.54 l Disclosure IAS 1.54 k Disclosure IAS 1.54 n Disclosure IAS 1.54 m Disclosure IAS 1.54 m Disclosure IAS 1.54 m Disclosure	AASB 1023.17.6.2 (c) AASB 1023.17.6.2 (e)
S S S S S S S S S S	7 7 6 7 8 8 8 8 7 7 7 7 7	Total non-current liabilities Current liabilities [abstract] Current provisions (or employee benefits Other current provisions Total current provisions Trade and other current payables Current tax liabilities, current Other current financial liabilities Current on-financial liabilities Current unearmed premium liability Current unearmed premium liability Current uneapried risk liability Current uneapried risk liability Outwards reinsurance expense liability Outwards reinsurance expense liability	X _{instant, credit}	IAS 1.78 d Disclosure IAS 1.54 l Disclosure IAS 1.54 k Disclosure IAS 1.54 n Disclosure IAS 1.54 m Disclosure IAS 1.54 m Disclosure IAS 1.54 m Disclosure	AASB 1023.17.6.2 (c)
25 25 25 25 25 25 25 25 25 25 25 25 25 2	7 7 8 8 8 7 7 7 7 7 7	Total non-current liabilities Current liabilities [abstract] Current provisions for employee benefits Other current provisions Total current provisions Trade and other current payables Current tax liabilities, current Other current financial liabilities Other current non-financial liabilities Other current non-financial liabilities Current current non-financial liabilities Current unearned premium liability Current unexpired risk liability Current unexpired risk liability Outwards reinsurance expense liability Total current liabilities other than liabilities included in disposal groups classified as held for sale	X-instant, credit	IAS 1.78 d Disclosure IAS 1.54 I Disclosure IAS 1.54 n Disclosure IAS 1.54 n Disclosure IAS 1.54 m Disclosure IAS 1.55 Common practice IAS 1.56 Disclosure IAS 1.57 Common practice	AASB 1023.17.6.2 (c) AASB 1023.17.6.2 (e)
25 25 25 25 25 25 25 25 25 25 25 25 25 2	7 7 6 7 8 8 8 7 7 7 7 7 7	Total non-current liabilities Current liabilities [abstract] Current provisions fabstract] Current provisions for employee benefits Other current provisions Total current provisions Trade and other current payables Current tax liabilities, current Other current financial liabilities Other current non-financial liabilities Current curtent financial liabilities Current uncustanding claims liability Current uncarrend premium liability Current uncarrend premium liability Curtent uncarrence expense liability Total current liabilities other than liabilities included in disposal groups classified as held	X-materic, credit X-instant, credit X-instant, credit X-instant, credit X-instant, credit X-instant, credit	IAS 1.78 d Disclosure IAS 1.54 I Disclosure IAS 1.54 n Disclosure IAS 1.54 n Disclosure IAS 1.54 m Disclosure IAS 1.55 Common practice	AASB 1023.17.6.2 (c) AASB 1023.17.6.2 (e)
25	7 7 8 8 8 8 7 7 7 7 7 7 7	Total non-current liabilities Current liabilities [abstract] Current provisions [abstract] Current provisions for employee benefits Other current provisions Total current provisions Trade and other current payables Current tax liabilities, current Other current financial liabilities Other current non-financial liabilities Current curtstanding claims liability Current unexpired risk liability Current unexpired risk liability Current unexpired risk liability Total current liabilities other than liabilities included in disposal groups classified as held for sale Liabilities included in disposal groups classified as held for sale Total current liabilities	Xinsteet, credit	IAS 1.78 d Disclosure IAS 1.54 I Disclosure IAS 1.54 K Disclosure IAS 1.54 m Disclosure IAS 1.54 m Disclosure IAS 1.55 Common practice IAS 1.59 Disclosure IAS 1.59 Disclosure IAS 1.69 Disclosure	AASB 1023.17.6.2 (c) AASB 1023.17.6.2 (e)
S S S S S S S S S S S S S S S S S S S	7 7 8 8 8 7 7 7 7 7 7 7	Total non-current liabilities Current liabilities [abstract] Current provisions [abstract] Current provisions for employee benefits Other current provisions Total current provisions Trade and other current payables Current tax liabilities, current Other current financial liabilities Other current non-financial liabilities Current curtstanding claims liability Current unexpired risk liability Current unexpired risk liability Current unexpired risk liability Total current liabilities other than liabilities included in disposal groups classified as held for sale Liabilities included in disposal groups classified as held for sale	Xinsteet, credit	IAS 1.78 d Disclosure IAS 1.54 I Disclosure IAS 1.54 K Disclosure IAS 1.54 m Disclosure IAS 1.54 m Disclosure IAS 1.55 Common practice IAS 1.59 Disclosure	AASB 1023.17.6.2 (c) AASB 1023.17.6.2 (e)
S S S S S S S S S S S S S S S S S S S	7 7 8 8 8 8 7 7 7 7 7 7 7	Total non-current liabilities Current liabilities [abstract] Current provisions [abstract] Current provisions for employee benefits Other current provisions Total current provisions Trade and other current payables Current tax liabilities, current Other current financial liabilities Other current non-financial liabilities Current curtstanding claims liability Current unexpired risk liability Current unexpired risk liability Current unexpired risk liability Total current liabilities other than liabilities included in disposal groups classified as held for sale Liabilities included in disposal groups classified as held for sale Total current liabilities	Xinsteet, credit	IAS 1.78 d Disclosure IAS 1.54 I Disclosure IAS 1.54 I Disclosure IAS 1.54 m Disclosure IAS 1.54 m Disclosure IAS 1.55 m Disclosure IAS 1.55 m Disclosure IAS 1.55 Common practice IAS 1.69 Disclosure IAS 1.55 Disclosure	AASB 1023.17.6.2 (c) AASB 1023.17.6.2 (e)

FRS FRS	3 4 5	Consolidated [member]	axis member member	IAS 27.4 Disclosure IAS 27.4 Disclosure IAS 27.4 Disclosure	ASIC CO10/654		No No
FRS		[220000] Statement of financial position, order of liquidity					
NU		Disclosure of consolidated and separate financial statements [abstract]	Par Mana				No
FRS	3	Disclosure of consolidated and separate financial statements [line items] Statement of financial position [abstract]	line items				No
FRS	4						
RS	5		X _{instant, debit}	IAS 1.54 a Disclosure, IAS 16.73 e Disclosure			
RS	5		X _{Instant, debit}	IAS 1.54 b Disclosure, IAS 40.76 Disclosure, IAS 40.79 d Disclosure			
RS	5	Goodwill	X _{instant, debit}	IAS 1.54 c Disclosure, IAS 36.134 a Disclosure, IAS 36.135 a Disclosure, IFRS 3.B67 d Disclosure			
RS	5	Intangible assets other than goodwill	X _{instant, debit}	IAS 1.54 C Disclosure IAS 38.118 e Disclosure			
FRS	5	Other financial assets	X _{instant, debit}	IAS 1.54 d Disclosure			
FRS	5	Other non-financial assets	X _{instant, debit}	IAS 1.55 Common practice			
RS	5	Investments accounted for using equity method	X _{instant, debit}	IAS 1.54 e Disclosure, IFRS 12.B16 Disclosure, IFRS 8.24 a Disclosure			
RS	5	Investments in subsidiaries, joint ventures and associates	X _{instant, debit}	IAS 1.55 Common practice			
FRS	5	Biological assets	Xinstant, debit	IAS 1.54 f Disclosure, IAS 41.50 Disclosure			
FRS	5		X _{Instant, debit}	IAS 1.54 j Disclosure			
.U	5	owners Intangible assets relating to acquired insurance contracts	X instant, debit			AASB 1023.17.6.2 (I)	
NU .	5	Deferred acquisition costs	X instant, debit			AASB 101.60, AASB 1023. 17.6.2(k)	
U	5	Deferred outward reinsurance expense	X instant, debit			AASB 1023.17.6 h, Common practice	
.U	5	Reinsurance and other recoveries receivable	X instant, debit			AASB 1023.17.6.2 (b), (d), (f), (g),	
U	5	Reinsurer's share of life insurance contract liabilities	X instant, debit			Common Practice AASB 1038.14.1 (b)	
U	5		X instant, debit			AASB 1023.17.6.2 (j), AASB 1023.	
U	5		X instant, debit			17.6.2(i) AASB 1023.17.6.2 (h)	
RS	5		X _{instant, debit}	IAS 1.54 g Disclosure		AA3D 1023.17.0.2 (II)	
RS	5		Xinstant, debit	IAS 1.54 n Disclosure			
RS	5		X _{instant, debit}	IAS 12.81 g (i) Disclosure, IAS 1.54 o Disclosure, IAS 1.56 Disclosure			
FRS	5	Trade and other receivables	X _{instant, debit}	IAS 1.54 h Disclosure, IAS 1.78 b Disclosure			
FRS	5		X _{instant, debit}	IAS 1.54 i Disclosure, IAS 7.45 Disclosure, IFRS 12.B13 a Disclosure			
FRS	5	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 2015-01-01 IAS 39.37 a Disclosure, Effective 2015-01-			
FRS	5		X _{instant, debit}	01 IFRS 9.3.2.23 a Disclosure IAS 1.55 Disclosure, IFRS 13.93 a Disclosure, IFRS 13.93 b Disclosure,			
				IFRS 13.93 e Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 C Disclosure			
RS	4	Equity and liabilities [abstract]					
FRS	5						
FRS	6		X _{instant, credit}	IAS 1.78 e Example			
FRS	6		X _{instant, credit}	IAS 1.78 e Example, IAS 1.1G6 Example			
FRS	6	· ·	X _{instant, credit}	IAS 1.78 e Example			
FRS	6	·	(X) _{instant, debit}	IAS 1.78 e Example, IAS 32.34 Disclosure			
FRS FRS	6		X _{instant, credit} X _{instant, credit}	IAS 1.78 e Example IAS 1.78 e Example			
FRS	6		Xinstant, credit Xinstant, credit	IAS 1.76 e Example IAS 1.54 r Disclosure			
FRS	6		X _{instant, credit}	IAS 1.54 q Disclosure, IFRS 10.22 Disclosure, IFRS 12.12 f Disclosure			
FRS	6	· ·	X _{instant, credit}	IAS 1.55 Disclosure, IAS 1.78 e Disclosure, IFRS 1.24 a Disclosure,			
				IFRS 1.32 a (i) Disclosure, IFRS 13.93 a Disclosure, IFRS 13.93 b Discl			
FRS	5	Liabilities [abstract]		IFRS 13.93 e Disclosure			
FRS	6		Xinstant, credit	IAS 1.54 k Disclosure			
FRS	6	Provisions [abstract]					
FRS	7		X _{instant, credit}	IAS 1.78 d Disclosure			
FRS	7		X _{instant, credit}	IAS 1.78 d Disclosure, IAS 37.84 a Disclosure			
FRS	7		X _{instant, credit}	IAS 1.54 I Disclosure			
FRS FRS	6		X _{instant, credit}	IAS 1.54 m Disclosure IAS 1.55 Common practice			
FRS	6		X _{instant, credit} X _{instant, credit}	IAS 1.55 Common practice IAS 1.54 n Disclosure			
FRS	6		X _{instant, credit}	IAS 12.81 g (i) Disclosure, IAS 1.54 o Disclosure, IAS 1.56 Disclosure			
.U	6	Life insurance contract liabilities	X instant, credit			AASB 1038.14.1	
NU .	6	Life investment contract liabilities	X instant, credit			AASB 1038.17.2 (e)	
NU .	6		X instant, credit			AASB 1038.17.2 (e)	
NU	6		X instant, credit			AASB 101.60, AASB 1023. 17.6.2(a)	
NU NU	6	Unearned premium liability Unexpired risk liability	X instant, credit X instant, credit			AASB 101.60, AASB 1023. 17.6.2(c) AASB 101.60, AASB 1023. 17.6.2(e)	
FRS	6		X _{instant} , credit	IAS 1.54 p Disclosure IFRS 5.38 Disclosure		AASD 101.00, AASD 1023. 17.0.2(e)	
FRS	6		Xinstant, credit	IAS 1.55 Disclosure, IFRS 13.93 a Disclosure, IFRS 13.93 b Disclosure,			
				IFRS 13.93 e Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 d Disclosure			
FRS	5	Total equity and liabilities	X _{instant, credit}	IAS 1.55 Disclosure			
NU .	2		table	The Figure Distribute		ASIC CO10/654	No
FRS	3		axis	IAS 27.4 Disclosure	ASIC CO10/654		No
FRS	4	Consolidated [member]	member	IAS 27.4 Disclosure			No
FRS	5		member	IAS 27.4 Disclosure			No
FRS		[310000] Statement of comprehensive income, profit or loss, by function of expense					
NU .		Disclosure of consolidated and separate financial statements [abstract]					No
FRS	3		line items				No
FRS	4						
FRS	5		X _{duration, credit}	IAS 1.102 Exemple: IAS 1.103 Exemple: IAS 1.82 a Disclosure: IAS 1.83 b Disclosure: IFRS 12.810 b Exemple: IFRS 12.812 b (v) Disclosure: IFRS 8.23 a Disclosure: IFRS 8.23 a Disclosure: IFRS 8.33 a Disclosure: IFRS 8.34 D			
FRS	5		(X) _{duration, debit}	IAS 1.103 Disclosure, IAS 1.99 Disclosure			
FRS	5		X _{duration, credit}	IAS 1.103 Example			
NU	5	*					
NU	6	.,	V duration "			AASD 1022 17 4 2 (a)	
IU IU	7		X duration, credit X duration, credit			AASB 1023.17.6.3 (a) AASB 1023.17.6.3 (b)	
NU NU	7	·	X duration, credit X duration, debit			AASB 1023.17.6.3 (b) AASB 1023.17.1 (a), AASB 1023.17.6.3	
			X duration, credit			(f) AASB 1023.17.1	
.U	7		X duration, credit X duration, debit			AASB 1023.17.1 AASB 1023.17.1 (a), AASB 1023.17.6.3	
						(d.e)	
.U	6	Reinsurance and other recoveries revenue	X duration, credit			AASB 1023.17.1 (a), AASB 1023.17.6.3 (c)	
U	6		X duration, debit			AASB 1023.17.1 (b)	
.U	6		X duration, debit			AASB 1023.17.1 (a)	
U	6	· · · · ·	X duration, credit			AASB 1023.17.6.3, Common Practice	
U	6	Net movement in unexpired risk liability	X duration, debit			AASB 1023.17.6.3, Common Practice	
U	6	Acquisition costs	X duration, debit			AASB 1023.17.6.3 (g)	
U	6		X duration, debit			AASB 1023.17.1 (a)	
IJ	6		X duration, debit			AASB 1023.17.1 (a), AASB 1023.17.6.3	
U	6		X duration, credit			(h) AASB 1023.17.1 (a)	
J	5	·	, Grount				
J	6	* * *					
J	7		X duration, credit			AASB 1038.14.1.1 (b)	
IJ	7	·	X duration, debit			AASB 1038.14.1.4 (a)	
U	7		X duration, credit			AASB 1038.14.1.1 (b)	
U	6	·	X duration, debit			AASB 1038.14.1.4 (b)	
U	6		X duration, credit X duration, debit			AASB 1038.14.1.1 (b)	
.U .U	6		X duration, debit X duration, debit			AASB 1038.14.1.1 (b) AASB 1038.17.2	
NU .	6	-	X duration, debit			AASB 1038.17.2	
NU .	6	-	X duration, debit			AASB 1038.17.2	

	,	Character to a large and a second life to a second like the se	V donation and the			1 ACD 1000 17 0	
AU	6	Change in reinsurers share of life insurance liabilities Total life insurance underwriting result	X duration, credit X duration, credit			AASB 1038.17.2 AASB 1038.14.1.1 (b), Common practice	
IFRS	5	· ·		IAS 1.102 Example, IAS 1.103 Example, IAS 26.35 b (iv) Disclosure		(-),	
IFRS	5		X _{duration, credit} (X) _{duration, debit}	IAS 1.102 Example, IAS 1.103 Example, IAS 20.33 b (IV) Disclosure			
IFRS	5		(X) _{duration, debit}	IAS 1.103 Example, IAS 1.99 Disclosure, IAS 26.35 b (vi) Disclosure			
IFRS	5		(X) _{duration, debit}	IAS 1.103 Example, IAS 1.99 Disclosure, IAS 26.35 b (vii) Disclosure			
IFRS IFRS	5	*	X _{duration, credit}	IAS 1.102 Common practice, IAS 1.103 Common practice IAS 32.IE33 Example			
IFRS	5	Difference between carrying amount of dividends payable and carrying amount of non-cash	X _{duration, credit} X _{duration, credit}	IFRIC 17.15 Disclosure			
IFRS	5	assets distributed	X _{duration, credit}	IAS 29.9 Disclosure			
IFRS	5	Gain (loss) arising from derecognition of financial assets measured at amortised cost	X _{duration, credit}	IAS 1.82 aa Disclosure			
IFRS	5		X _{duration, credit}	IAS 1.85 Common practice			
IFRS	5		(X) _{duration, debit}	IAS 1.82 b Disclosure			
IFRS	5	Share of profit (loss) of associates and joint ventures accounted for using equity method	X _{duration, credit}	IAS 1.82 c Disclosure, IFRS 8.23 g Disclosure, IFRS 8.28 e Disclosure			
IFRS	5		X _{duration, credit}	IAS 1.85 Common practice			
IFRS	5	Gains (losses) arising from difference between previous carrying amount and fair value of financial assets reclassified as measured at fair value	X _{duration, credit}	Effective 2015-01-01 IAS 1.82 ca Disclosure			
IFRS	5	Profit (loss) before tax	X _{duration, credit}	IAS 1.102 Example, IAS 1.103 Example, IFRS 8.23 Example, IFRS 8.28 b			
IFRS	5	Tax income (expense)	(X) _{duration, debit}	IAS 12.79 Disclosure, IAS 12.81 c (i) Disclosure, IAS 12.81 c (ii) Disclosure,			
				IAS 1.82 d Disclosure, IAS 26.35 b (viii) Disclosure, IFRS 12.B13 g Disclosure, IFRS 8.23 h Disclosure			
IFRS	5	Profit (loss) from continuing operations	X _{duration, credit}	IAS 1.81A a Disclosure, IFRS 12.B12 b (vi) Disclosure, IFRS 8.23 Disclosure,			
IFRS	5	Profit (loss) from discontinued operations	X _{duration, credit}	IFRS 8.28 b Disclosure IAS 1.82 ea Disclosure, IFRS 12.812 b (vii) Disclosure, IFRS 5.33 a			
IFRS	5	Profit (loss)		Disclosure IAS 1.106 d (I) Disclosure, IAS 1.81A a Disclosure, IAS 7.18 b Disclosure			
IFRS	3	FIUIL (IUSS)	X _{duration, credit}	IFRS 1.24 b Disclosure, IFRS 12.B10 b Evample, IFRS 1.32 a (ii) Disclosure,			
				IFRS 8.23 Disclosure IFRS 8.28 b Disclosure			
IFRS	4	Profit (loss), attributable to [abstract]					
IFRS	5	the state of the s	X _{duration, credit}	IAS 1.81B a (ii) Disclosure			
IFRS IFRS	5	Profit (loss), attributable to non-controlling interests Earnings per share [abstract]	X _{duration, credit}	IAS 1.81B a (i) Disclosure, IFRS 12.12 e Disclosure			
IFRS	5		table	IAS 33.66 Disclosure			
IFRS	6	Classes of ordinary shares [axis]	axis	IAS 33.66 Disclosure			
IFRS	7	Ordinary shares [member]	member [default]	IAS 1.79 a Common practice, IAS 33.66 Disclosure			
IFRS	5	Earnings per share [line items] Basic earnings per share [abstract]	line items				
IFRS IFRS	7	Basic earnings per share [abstract] Basic earnings (loss) per share from continuing operations	X.XX _{duration}	IAS 33.66 Disclosure			
IFRS	7	Basic earnings (loss) per share from discontinued operations	X.XX _{duration}	IAS 33.68 Disclosure			
IFRS	7	Total basic earnings (loss) per share	X.XX _{duration}	IAS 33.66 Disclosure			
IFRS	6	Diluted earnings per share [abstract]	v vv	IAC 22.44 Diselector			
IFRS IFRS	7	Diluted earnings (loss) per share from continuing operations Diluted earnings (loss) per share from discontinued operations	X.XX _{duration} X.XX _{duration}	IAS 33.66 Disclosure IAS 33.68 Disclosure			
IFRS	7	Total diluted earnings (loss) per share	X.XX _{duration}	IAS 33.66 Disclosure			
AU	2	Disclosure of consolidated and separate financial statements [table]	table			ASIC CO10/654	No
IFRS	3	Consolidated and separate financial statements [axis]	axis	IAS 27.4 Disclosure	ASIC CO10/654		No
IFRS IFRS	5	Consolidated [member] Separate [member]	member member	IAS 27.4 Disclosure IAS 27.4 Disclosure			No No
IFRS		[320000] Statement of comprehensive income, profit or loss, by nature of expense	member	IAS 27.4 Disclosure			140
AU		Disclosure of consolidated and separate financial statements [abstract]					No
AU IFRS	2		line items				No
IFRS	3						
IFRS	5	Revenue	X _{duration, credit}	IAS 1.102 Example, IAS 1.103 Example, IAS 1.82 a Disclosure, IAS 18.35 b Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (v) Disclosure,			
				IFRS 8.23 a Disclosure, IFRS 8.28 a Disclosure, IFRS 8.32 Disclosure,			
				IFRS 8.33 a Disclosure, IFRS 8.34 Disclosure			
IFRS		Other income	X _{duration, credit}	IAS 1.102 Example, IAS 1.103 Example, IAS 26.35 b (iv) Disclosure			
	5						
IFRS	5	Increase (decrease) in inventories of finished goods and work in progress	(X) _{duration, debit}	IAS 1.102 Example, IAS 1.99 Disclosure			
		Increase (decrease) in inventories of finished goods and work in progress	(X) _{duration, debit} X _{duration, credit}	IAS 1.102 Example: IAS 1.99 Disclosure IAS 1.IG6 Example			
IFRS IFRS IFRS	5 5 5	Increase (decrease) in Inventories of finished goods and work in progress Other work performed by entity and capitalised Raw materials and consumables used Employee benefits expense	(X) _{duration, debit} X _{duration, credit} (X) _{duration, debit} (X) _{duration, debit}	IAS 1.102 Example: IAS 1.99 Electroure IAS 1.105 Example: IAS 1.99 Clockboxus IAS 1.102 Example: IAS 1.99 Clockboxus IAS 1.102 Example: IAS 1.104 Clockboxus: IAS 1.99 Disclosure			
IFRS IFRS IFRS	5 5 5	Increase (decrease) in inventories of finished goods and work in progress Other work performed by entity and capitalised Raw materials and consumables used	(X) _{duration, debit} X _{duration, credit} (X) _{duration, debit}	IAS 1.102 Example: IAS 1.99 Discissure IAS 1.1G6 Example IAS 1.102 Example: IAS 1.99 Discissure			
IFRS IFRS IFRS IFRS	5 5 5 5	Increase (decrease) in inventories of finished goods and work in progress Other work performed by entity and capitalised Raw materials and consumables used Employee benefits expenses Depreciation and amortisation expense	(X) duration, debit X-duration, credit (X) duration, debit (X) duration, debit (X) duration, debit	IAS 1.102 Example IAS 1.106 Example IAS 1.102 Example IAS 1.102 Example IAS 1.102 Example IAS 1.102 Example IAS 1.104 Dictionare IAS 1.99 Dictionare IAS 1.105 Example, IAS 1.104 Dictionare IAS 1.99 Dictionare IAS 1.102 Example, IAS 1.104 Dictionare IAS 1.99 Dictionare IRS 1.2813 d Dictionare, IRSS 8.23 e Dictionare, IRSS 8.28 e Dictionare			
IFRS IFRS IFRS IFRS IFRS	5 5 5 5 5	Increase (decrease) in inventories of finished goods and work in progress Other work performed by entity and capitalised Raw materials and consumables used Employee benefits expense Depreciation and amortisation expense Reversal of impairment loss (impairment loss) recognised in profit or loss	(X) duration, debit X duration, credit (X) duration, debit	IAS 1.102 Example IAS 1.106 Example IAS 1.106 Example IAS 1.102 Example IAS 1.102 Example IAS 1.102 Example IAS 1.104 Dictionare IAS 1.105 Example IAS 1.105 Example IAS 1.106 Dictionare IAS 1.107 Example IAS 1.108 Dictionare IAS 1.109 Dictionare IFRS 12.813 d Dictionare, IFRS 8.23 e Dictionare IAS 1.99 Disclosure			
IFRS IFRS IFRS IFRS	5 5 5 5	Increase (decrease) in inventories of finished goods and work in progress Other work performed by entity and capitalised Raw materials and consumables used Employee benefits expenses Depreciation and amortisation expense	(X) duration, debit X-duration, credit (X) duration, debit (X) duration, debit (X) duration, debit	IAS 1.102 Example IAS 1.106 Example IAS 1.102 Example IAS 1.102 Example IAS 1.102 Example IAS 1.102 Example IAS 1.104 Dictionare IAS 1.99 Dictionare IAS 1.105 Example, IAS 1.104 Dictionare IAS 1.99 Dictionare IAS 1.102 Example, IAS 1.104 Dictionare IAS 1.99 Dictionare IRS 1.2813 d Dictionare, IRSS 8.23 e Dictionare, IRSS 8.28 e Dictionare			
IFRS IFRS IFRS IFRS IFRS IFRS IFRS IFRS	5 5 5 5 5	Increase (decrease) in inventories of finished goods and work in progress Other work performed by entity and capitalised Raw materials and consumables used Employee benefits expenses Depreciation and amortisation expense Reversal of impairment loss (impairment loss) recognised in profit or loss Other expenses Other gains (cosses) Profit (loss) from operating activities	(X) duration, debit X duration, credit (X) duration, debit	IAS 1.102 Europie, IAS 1.99 Dictionare IAS 1.105 Example IAS 1.105 Europie, IAS 1.99 Dictionare IAS 1.102 Europie, IAS 1.104 Dictionare IAS 1.99 Dictionare IAS 1.102 Europie, IAS 1.104 Dictionare IAS 1.99 Dictionare IAS 1.102 Europie, IAS 1.104 Dictionare IAS 1.99 Dictionare IAS 1.102 Europie, IAS 1.99 Dictionare IAS 1.99 Disclosure IAS 1.90 Europie, IAS 1.99 Dictionare IAS 1.02 Europie, IAS 1.99 Dictionare IAS 1.02 Europie, IAS 1.03 Common practice IAS 3.102 Europie, IAS 1.03 Common practice IAS 3.21E33 Example			
IFRS IFRS IFRS IFRS IFRS IFRS	5 5 5 5 5 5	Increase (decrease) in Inventories of finished goods and work in progress Other work performed by entity and capitalised Raw materials and consumables used Employee benefits expense Depreciation and amortisation expense Reversal of impairment loss (impairment loss) recognised in profit or loss Other expenses Other gains (losses) Profit (loss) from operating activities Difference between carrying amount of dividends payable and carrying amount of non-cash	(X) duration, debit X duration, credit (X) duration, debit X duration, credit	IAS 1.102 Example IAS 1.99 Exclosure IAS 1.106 Example IAS 1.99 Exclosure IAS 1.102 Example IAS 1.99 Exclosure IAS 1.99 Disclosure IAS 1.102 Example, IAS 1.104 Disclosure IAS 1.99 Disclosure IAS 1.102 Example, IAS 1.104 Disclosure, IAS 1.99 Disclosure IAS 1.102 Example, IAS 1.104 Disclosure, IFRS 8.28 e Disclosure IAS 1.99 Disclosure IAS 1.99 Disclosure IAS 1.102 Common pactice, IAS 1.79 Disclosure IAS 1.102 Common pactice, IAS 1.103 Common pactice			
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IFRS	4	Profit (loss)	X _{duration, credit}	$\begin{array}{llllllllllllllllllllllllllllllllllll$			
1500				IFRS 8.23 Disclosure IFRS 8.28 b Disclosure			
IFRS IFRS	5	Other comprehensive income [abstract] Components of other comprehensive income that will not be reclassified to profit or loss, net					
IFRS	6	of tax [abstract] Other comprehensive income, net of tax, gains (losses) from investments in equity instruments	X _{duration, credit}	Effective 2015-01-01 IAS 1.7 Disclosure			
IFRS	6	Other comprehensive income, net of tax, gains (losses) on revaluation	X _{duration, credit}	IAS 1.7 Disclosure, IAS 1.91 a Disclosure			
IFRS IFRS	6	Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans Other comprehensive income, net of tax, change in fair value of financial liability	X _{duration, credit}	IAS 1.7 Disclosure, IAS 1.91 a Disclosure Effective 2015-01-01 IAS 1.7 Disclosure			
IFRS	5	attributable to chance in credit risk of liability Share of other comprehensive income of associates and joint ventures accounted for using	X _{duration, credit}	IAS 1.82A a Disclosure			
IFRS	5	equity method that will not be reclassified to profit or loss, net of tax Total other comprehensive income that will not be reclassified to profit or loss, net of tax	X _{duration, credit}	IAS 1.IG6 Example			
IFRS	5	Components of other comprehensive income that will be reclassified to profit or loss, net of tax [ahstract]					
IFRS	6	Exchange differences on translation [abstract]					
IFRS IFRS	7	Gains (losses) on exchange differences on translation, net of tax Reclassification adjustments on exchange differences on translation, net of tax	X _{duration, credit} (X) _{duration, debit}	IAS 1.91 a Disclosure IAS 1.92 Disclosure IAS 21.48 Disclosure			
IFRS	7	Other comprehensive income, net of tax, exchange differences on translation	X _{duration, credit}	IAS 1.7 Disclosure, IAS 1.91 a Disclosure			
IFRS IFRS	7	Available-for-sale financial assets [abstract] Gains (losses) on remeasuring available-for-sale financial assets, net of tax	X _{duration, credit}	Expiry date 2015-01-01 IAS 1.91 a Disclosure, Expiry date 2015-01-			
IFRS	7	Reclassification adjustments on available-for-sale financial assets, net of tax	(X) _{duration, debit}	01 IFRS 7.20 a (ii) Disclosure Expiry date 2015-01-01 IAS 1.92 Disclosure, Expiry date 2015-01-			
IFRS	7	Other comprehensive income, net of tax, available-for-sale financial assets	X _{duration, credit}	01 IFRS 7.20 a (ii) Disclosure Expiry date 2015-01-01 IAS 1.7 Disclosure, Expiry date 2015-01-			
IFRS	6	Cash flow hedges [abstract]		O1 IAS 1.91 a Disclosure			
IFRS IFRS	7	Gains (losses) on cash flow hedges, net of tax Reclassification adjustments on cash flow hedges, net of tax	X _{duration, credit} (X) _{duration, debit}	IAS 1.91 a Disclosure, IFRS 7.23 c Disclosure IAS 1.92 Disclosure IFRS 7.23 d Disclosure			
IFRS	7	Amounts removed from equity and included in carrying amount of non-financial asset	(X) _{duration, debit}	IFRS 7.23 e Disclosure			
IFRS	7	(liability) whose acquisition or incurrence was hedged highly probable forecast transaction, net of fax Other comprehensive income, net of fax, cash flow hedges	Y	IAS 1.7 periodice, IAS 1.91 a periodice			
IFRS	6	Hedges of net investment in foreign operations [abstract]	X _{duration, credit}				
IFRS IFRS	7	Gains (losses) on hedges of net investments in foreign operations, net of tax Reclassification adjustments on hedges of net investments in foreign operations, net of	X _{duration, credit}	IAS 1.91 a Disclosure, IAS 39.102 a Disclosure IAS 1.92 Disclosure, IAS 39.102 Disclosure			
IFRS	7	tax	(X) _{duration, debit} X _{duration, credit}	IAS 1.92 Disclosure IAS 39.102 Disclosure			
IFRS	5	Share of other comprehensive income of associates and joint ventures accounted for using	X _{duration, credit}	IAS 1.82A b Disclosure			
IFRS	5		X _{duration, credit}	IAS 1.IG6 Example			
IFRS	5	Total other comprehensive income	X _{duration, credit}	IAS 1.106 d (ii) Disclosure IAS 1.81A b Disclosure IAS 1.91 a Disclosure IFRS 12.B12 b (viii) Disclosure			
IFRS	4	Total comprehensive income	X _{duration, credit}	IAS 1.106 a Disclosure IAS 1.81A c Disclosure IFRS 1.24 b Disclosure IFRS 12.B10 b Example IFRS 12.B12 b (ix) Disclosure IFRS 1.32 a (ii)			
IFRS	4	Comprehensive income attributable to [abstract]		Disclosure			
IFRS	5	Comprehensive income, attributable to owners of parent	X _{duration, credit}	IAS 1.106 a Disclosure IAS 1.81B b (ii) Disclosure			
IFRS AU	5	Comprehensive income, attributable to non-controlling interests Disclosure of consolidated and separate financial statements [table]	X _{duration, credit}	IAS 1.106 a Disclosure IAS 1.81B b (i) Disclosure		ASIC CO10/654	No
IFRS	3	Consolidated and separate financial statements [axis]	axis	IAS 27.4 Disclosure	ASIC CO10/654		No
IFRS IFRS	5	Consolidated [member] Separate [member]	member member	IAS 27.4 Disclosure IAS 27.4 Disclosure			No No
IFRS		[420000] Statement of comprehensive income, OCI components presented before tax Disclosure of consolidated and separate financial statements [abstract]					No
AU AU	2	Disclosure of consolidated and separate financial statements [line items]	line items				No
IFRS IFRS	3	Statement of comprehensive income [abstract] Profit (loss)	X _{duration, credit}	IAS 1.106 d (i) Disclosure, IAS 1.81A a Disclosure, IAS 7.18 b Disclosure,			
				IFRS 1.24 b Disclosure, IFRS 12.810 b Example, IFRS 1.32 a (ii) Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure			
IFRS		Other comprehensive income [abstract]					
	4						
IFRS	5	Components of other comprehensive income that will not be reclassified to profit or loss,					
IFRS IFRS		Components of other comprehensive income that will not be reclassified to profit or loss, before tax fabstract1	X _{duration, credit}	Effective 2015-01-01 IAS 1.7 Disclosure			
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IFRS IFRS IFRS IFRS	5 6 6 6 6	Components of other comprehensive income that will not be reclassified to profit or loss, before tax fabstract! Other comprehensive income, before tax, gains (losses) from investments in equity instruments Other comprehensive income, before tax, gains (losses) on revaluation Other comprehensive income, before tax, gains (losses) on remeasurements of defined benefit plans Other comprehensive income, before tax, change in fair value of financial liability attributable to channe in radiit risk of liability Share of other comprehensive income of associates and joint ventures accounted for using equity method that will not be reclassified to ortific or loss. Sefore tax	X _{duration} , credit X _{duration} , credit X _{duration} , credit X _{duration} , credit	IAS 1.7 Disclosure IAS 1.7 Disclosure IAS 1.7 Disclosure IAS 2.7 Disclosure IAS 2.8 A Disclosure IAS 1.82A a Disclosure			
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IFRS	4	Total comprehensive income	X _{duration, credit}	IAS 1.106 a Disclosure IAS 1.81A C Disclosure IFRS 1.24 b Disclosure IFRS 12.B10 b Example IFRS 12.B12 b (ix) Disclosure IFRS 1.32 a (ii)			
IFRS	4	Comprehensive income attributable to [abstract]		Disclosure			
IFRS	5		X _{duration, credit}	IAS 1.106 a Disclosure IAS 1.81B b (ii) Disclosure			
IFRS	5		X _{duration, credit}	IAS 1.106 a Disclosure, IAS 1.81B b (i) Disclosure			
AU IFRS	2		table axis	IAS 27.4 Disclosure	ASIC CO10/654	ASIC CO10/654	No No
IFRS	4		member	IAS 27.4 Disclosure			No
IFRS	5		member	IAS 27.4 Disclosure			No
IFRS AU	1	[510000] Statement of cash flows, direct method Disclosure of consolidated and separate financial statements [abstract]					No
AU	2	Disclosure of consolidated and separate financial statements [line items]	line items				No
IFRS IFRS	3						
IFRS	5						
IFRS	6		X _{duration, debit}	IAS 7.14 a Example			
IFRS IFRS	6		X _{duration, debit} X _{duration, debit}	IAS 7.14 b Example IAS 7.14 g Example			
IFRS	6		X _{duration, debit}	IAS 7.14 g Example			
IFRS	6	Receipts from rents and subsequent sales of assets held for rental to others and subsequently held for sale	X _{duration, debit}	IAS 7.14 Example			
IFRS	6	Other cash receipts from operating activities	X _{duration, debit}	IAS 7.14 Example			
IFRS IFRS	5		(X) _{duration, credit}	IAS 7.14 c Example			
IFRS	6		(X) _{duration, credit}	IAS 7.14 g Example			
IFRS	6		(X) _{duration, credit}	IAS 7.14 d Example			
IFRS IFRS	6		(X) _{duration, credit} (X) _{duration, credit}	IAS 7.14 e Example IAS 7.14 Example			
IFRS		for sale		IAS 7.14 Example			
AU	6 5		(X) _{duration, credit}	LO THE EXAMPLE			
AU	6	Premium received	X duration, debit			AASB 1023.17.6.1 (b)	
AU	6		X duration, credit X duration, credit			AASB 1023.17.6.1 (b)	
AU	6		X duration, credit X duration, credit			AASB 1023.17.6.1 (b) AASB 1023.17.6.1 (b)	
AU	6	Reinsurance and other recoveries received	X duration, debit			AASB 1023.17.6.1 (b)	
AU	6		X duration, credit X duration, credit			AASB 1023.17.6.1 (b) AASB 1023.17.6.1 (b)	
AU	5		A duration, credit			70100 1020.17.0.1 (d)	
AU	6	Life insurance premium receipt	X duration, debit			AASB 1038.14.1.1 (b)	
AU	6		X duration, credit			AASB 1038.14.1.1 (b)	
AU	6	·	X duration, debit X duration, credit			AASB 1038.14.1.1 (b) AASB 1038.14.1.1 (b)	
AU	6	Deposit component of life insurance premiums	X duration, debit			AASB 1038.14.1.1 (b)	
AU	6		X duration, credit	IAS 7 - A Statement of cash flows for an optimy other than a		AASB 1038.14.1.1 (b)	
IFRS	5		X _{duration}	IAS 7 - A Statement of cash flows for an entity other than a financial institution Example IAS 7.31 Disclosure			
IFRS	5	·	(X) _{duration, credit} X _{duration, debit}	IAS 7.31 Disclosure IAS 7.31 Disclosure			
IFRS	5		(X) _{duration, credit}	IAS 7.31 Disclosure			
IFRS	5		X _{duration, debit}	IAS 7.31 Disclosure			
IFRS IFRS	5 5		(X) _{duration, credit} X _{duration, debit}	IAS 7.14 f Example, IAS 7.35 Disclosure IAS 7.14 Disclosure			
IFRS	5		X _{duration}	IAS 7.10 Disclosure, IAS 7.50 d Disclosure			
IFRS IFRS	4		v	IAS 7.39 Disclosure			
IFRS	5 5		X _{duration, debit} (X) _{duration, credit}	IAS 7.39 Disclosure			
IFRS	5	Other cash receipts from sales of equity or debt instruments of other entities	X _{duration, debit}	IAS 7.16 d Example			
IFRS	5		(X) _{duration, credit}	IAS 7.16 c Example			
IFRS IFRS	5 5		X _{duration, debit} (X) _{duration, credit}	IAS 7.16 d Example IAS 7.16 c Example			
IFRS	5	Proceeds from sales of property, plant and equipment	X _{duration, debit}	IAS 7.16 b Example			
IFRS IFRS	5 5		(X) _{duration, credit}	IAS 7.16 a Example			
IFRS	5	· ·	X _{duration, debit} (X) _{duration, credit}	IAS 7.16 b Example IAS 7.16 a Example			
IFRS	5		X _{duration, debit}	IAS 7.16 b Example			
IFRS	5 5		(X) _{duration, credit}	IAS 7.16 a Example IAS 20.28 Common practice			
IFRS IFRS	5		X _{duration, debit} (X) _{duration, credit}	IAS 7.16 e Example			
IFRS	5	Cash receipts from repayment of advances and loans made to other parties	X _{duration, debit}	IAS 7.16 f Example			
IFRS	5	Cash payments for future contracts, forward contracts, option contracts and swap contracts	(X) _{duration, credit}	IAS 7.16 g Example			
IFRS	5	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	X _{duration, debit}	IAS 7.16 h Example			
IFRS	5		X _{duration, debit}	IAS 7.31 Disclosure			
IFRS IFRS	5 5		(X) _{duration, credit} X _{duration, debit}	IAS 7.31 Disclosure IAS 7.31 Disclosure			
IFRS	5	Income taxes refund (paid)	(X) _{duration, credit}	IAS 7.14 f Example, IAS 7.35 Disclosure			
IFRS	5		X _{duration, debit}	IAS 7.21 Disclosure			
IFRS IFRS	5 4	· ·	X _{duration, debit}	IAS 7.10 Disclosure, IAS 7.50 d Disclosure			
IFRS	5	Proceeds from changes in ownership interests in subsidiaries that do not result in loss of	X _{duration, debit}	IAS 7.42A Disclosure, IAS 7.42B Disclosure			
IFRS	5		(X) _{duration, credit}	IAS 7.42A Disclosure, IAS 7.42B Disclosure			
IFRS	5	· · · · · · · · · · · · · · · · · · ·	X _{duration, debit}	IAS 7.17 a Example			
IFRS	5		X _{duration, debit}	IAS 7.17 b Example			
IFRS IFRS	5 5		(X) _{duration, credit} (X) _{duration, credit}	IAS 7.17 b Example IAS 7.17 Common practice			
IFRS	5	Proceeds from borrowings	X _{duration, debit}	IAS 7.17 c Example			
IFRS IFRS	5 5		(X) _{duration, credit}	IAS 7.17 d Example IAS 7.17 e Example			
IFRS	5		(X) _{duration, credit} X _{duration, debit}	IAS 2.28 Common practice			
IFRS	5	Dividends paid	(X) _{duration, credit}	IAS 7.31 Disclosure			
IFRS IFRS	5 5	·	(X) _{duration, credit} (X) _{duration, credit}	IAS 7.31 Disclosure IAS 7.14 f Example, IAS 7.35 Disclosure			
IFRS	5	Other inflows (outflows) of cash	X _{duration, debit}	IAS 7.21 Disclosure			
IFRS	5		X _{duration, debit}	IAS 7.10 Disclosure, IAS 7.50 d Disclosure			
IFRS	4		X _{duration, debit}	IAS 7.45 Disclosure			
IFRS IFRS	4 5		X _{duration, debit}	IAS 7.25 Disclosure, IAS 7.28 Disclosure			
IFRS	4		X _{duration, debit}	IAS 7.45 Disclosure IAS 7.45 Disclosure			
IFRS	4	Cash and cash equivalents at beginning of period	X _{instant, debit}	IAS 1.54 i Disclosure, IAS 7.45 Disclosure, IFRS 12.B13 a Disclosure			
IFRS AU	2		X _{instant, debit}	IAS 1.54 i Disclosure, IAS 7.45 Disclosure, IFRS 12.B13 a Disclosure		ASIC CO10/654	No
IFRS	3		axis	IAS 27.4 Disclosure	ASIC CO10/654	5010/051	No
IFRS	4		member	IAS 27.4 Disclosure			No
IFRS IFRS	5	Separate [member] [520000] Statement of cash flows, indirect method	member	IAS 27.4 Disclosure			No
AU	1	Disclosure of consolidated and separate financial statements [abstract]					No
AU	2		line items				No
IFRS IFRS	4						
IFRS	5		X _{duration, credit}	IAS 1.106 d (i) Disclosure, IAS 1.81A a Disclosure, IAS 7.18 b Discl			
				IFRS 1.24 b Disclosure, IFRS 12.810 b Example, IFRS 1.32 a (ii) Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure			
IFRS	5	Adjustments to reconcile profit (loss) [abstract]					

IFRS	6	Adjustments for income tax expense	X _{duration, debit}	IAS 7.35 Disclosure			
IFRS	6	Adjustments for finance costs	X _{duration, debit}	IAS 7.20 c Common practice			
IFRS	6	Adjustments for decrease (increase) in inventories	X _{duration, debit}	IAS 7.20 a Common practice			
IFRS	6	Adjustments for decrease (increase) in trade accounts receivable	X _{duration, debit}	IAS 7.20 a Common practice			
IFRS IFRS	6	Adjustments for decrease (increase) in other operating receivables Adjustments for increase (decrease) in trade accounts payable	X _{duration, debit} X _{duration, debit}	IAS 7.20 a Common practice IAS 7.20 a Common practice			
IFRS	6	Adjustments for increase (decrease) in other operating payables	X _{duration, debit}	IAS 7.20 a Common practice			
IFRS	6	Adjustments for depreciation and amortisation expense	X _{duration, debit}	IAS 7.20 b Common practice			
IFRS	6	Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss	X _{duration, debit}	IAS 7.20 b Common practice			
IFRS	6	Adjustments for provisions	X _{duration, debit}	IAS 7.20 b Common practice			
IFRS IFRS	6	Adjustments for unrealised foreign exchange losses (gains)	X _{duration, debit}	IAS 7.20 b Common practice			
IFRS	6	Adjustments for share-based payments Adjustments for fair value losses (gains)	X _{duration, debit} X _{duration, debit}	IAS 7.20 b Common practice IAS 7.20 b Common practice			
IFRS	6	Adjustments for undistributed profits of associates	(X) _{duration, credit}	IAS 7.20 b Common practice			
IFRS	6	Other adjustments for non-cash items	X _{duration, debit}	IAS 7.20 b Common practice			
IFRS	6	Adjustments for losses (gains) on disposal of non-current assets	X _{duration, debit}	IAS 7.14 Common practice			
IFRS	6	Other adjustments for which cash effects are investing or financing cash flow	X _{duration, debit}	IAS 7.20 c Common practice			
IFRS IFRS	6	Other adjustments to reconcile profit (loss) Total adjustments to reconcile profit (loss)	X _{duration, debit} X _{duration, debit}	IAS 7.20 Disclosure IAS 7.20 Disclosure			
IFRS	5	Net cash flows from (used in) operations	X _{duration}	IAS 7 - A Statement of cash flows for an entity other than a			
IFRS	5	Dividends paid	(X) _{duration, credit}	financial institution Example IAS 7.31 Disclosure			
IFRS	5	Dividends received	X _{duration, debit}	IAS 7.31 Disclosure			
IFRS	5	Interest paid	(X) _{duration, credit}	IAS 7.31 Disclosure			
IFRS	5	Interest received	X _{duration, debit}	IAS 7.31 Disclosure			
IFRS	5		(X) _{duration, credit}	IAS 7.14 f Example, IAS 7.35 Disclosure IAS 7.14 Disclosure			
IFRS IFRS	5 5		X _{duration} , debit X _{duration}	IAS 7.10 Disclosure, IAS 7.50 d Disclosure			
IFRS	4		- outdoor	Discourse 1100 Discourse			
IFRS	5	Cash flows from losing control of subsidiaries or other businesses	X _{duration, debit}	IAS 7.39 Disclosure			
IFRS	5	Cash flows used in obtaining control of subsidiaries or other businesses	(X) _{duration, credit}	IAS 7.39 Disclosure			
IFRS IFRS	5	Other cash receipts from sales of equity or debt instruments of other entities Other cash payments to acquire equity or debt instruments of other entities	X _{duration, debit}	IAS 7.16 d Example IAS 7.16 c Example			
IFRS IFRS	5	Other cash payments to acquire equity or debt instruments of other entities Other cash receipts from sales of interests in joint ventures	(X) _{duration, credit} X _{duration, debit}	IAS 7.16 c Example IAS 7.16 d Example			
IFRS	5	Other cash payments to acquire interests in joint ventures	(X) _{duration, credit}	IAS 7.16 c Example			
IFRS	5	Proceeds from sales of property, plant and equipment	X _{duration, debit}	IAS 7.16 b Example			
IFRS	5		(X) _{duration, credit}	IAS 7.16 a Example			
IFRS IFRS	5	Proceeds from sales of intangible assets Purchase of intangible assets	X _{duration, debit} (X) _{duration, credit}	IAS 7.16 b Example IAS 7.16 a Example			
IFRS	5		(X) _{duration} , credit X _{duration} , debit	IAS 7.16 a Example IAS 7.16 b Example			
IFRS	5	Purchase of other long-term assets	(X) _{duration, credit}	IAS 7.16 a Example			
IFRS	5	Proceeds from government grants	X _{duration, debit}	IAS 20.28 Common practice			
IFRS	5	Cash advances and loans made to other parties	(X) _{duration} , credit	IAS 7.16 e Example			
IFRS IFRS	5	Cash receipts from repayment of advances and loans made to other parties Cash payments for future contracts, forward contracts, option contracts and swap contracts	X _{duration, debit} (X) _{duration, credit}	IAS 7.16 f Example IAS 7.16 g Example			
IFRS	5	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	X _{duration, debit}	IAS 7.16 h Example			
IFRS	5	Dividends received	X _{duration, debit}	IAS 7.31 Disclosure			
IFRS	5	Interest paid	(X) _{duration, credit}	IAS 7.31 Disclosure			
IFRS IFRS	5	Interest received Income taxes refund (paid)	X _{duration, debit} (X) _{duration, credit}	IAS 7.31 Disclosure IAS 7.14 f Example. IAS 7.35 Disclosure			
IFRS	5	Other inflows (outflows) of cash	X _{duration, debit}	IAS 7.21 Disclosure			
IFRS	5	Net cash flows from (used in) investing activities	X _{duration, debit}	IAS 7.10 Disclosure, IAS 7.50 d Disclosure			
IFRS	4	Cash flows from (used in) financing activities [abstract]					
IFRS	5	Proceeds from changes in ownership interests in subsidiaries that do not result in loss of control	X _{duration, debit}	IAS 7.42A Disclosure, IAS 7.42B Disclosure			
IFRS	5	Payments from changes in ownership interests in subsidiaries that do not result in loss of control	(X) _{duration, credit}	IAS 7.42A Disclosure, IAS 7.42B Disclosure			
IFRS	5	Proceeds from issuing shares	X _{duration, debit}	IAS 7.17 a Example			
IFRS	5		X _{duration, debit}	IAS 7.17 a Example			
IFRS IFRS	5		(X) _{duration, credit} (X) _{duration, credit}	IAS 7.17 b Example IAS 7.17 Common practice			
IFRS	5		X _{duration, debit}	IAS 7.17 c Example			
IFRS	5	Repayments of borrowings	(X) _{duration, credit}	IAS 7.17 d Example			
IFRS	5	Payments of finance lease liabilities	(X) _{duration, credit}	IAS 7.17 e Example			
IFRS IFRS	5	Proceeds from government grants Dividends paid	X _{duration, debit} (X) _{duration, credit}	IAS 20.28 Common practice IAS 7.31 Disclosure			
IFRS	5	Interest paid	(X) _{duration, credit}	IAS 7.31 Disclosure			
IFRS	5	Income taxes refund (paid)	(X) _{duration, credit}	IAS 7.14 f Example, IAS 7.35 Disclosure			
IFRS	5	Other inflows (outflows) of cash	X _{duration, debit}	IAS 7.21 Disclosure			
IFRS	5	Net cash flows from (used in) financing activities Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	X _{duration, debit}	IAS 7.10 Disclosure IAS 7.50 d Disclosure IAS 7.45 Disclosure			
IFRS	4		X _{duration, debit}	IAS 7.45 Disclosure			
IFRS IFRS	4 5	Effect of exchange rate changes on cash and cash equivalents [abstract] Effect of exchange rate changes on cash and cash equivalents	X _{duration, debit}	IAS 7.25 Disclosure, IAS 7.28 Disclosure			
IFRS	4	Net increase (decrease) in cash and cash equivalents	X _{duration, debit}	IAS 7.25 Disclosure IAS 7.28 Disclosure			
IFRS	4	Cash and cash equivalents at beginning of period	X _{instant, debit}	IAS 1.54 i Disclosure, IAS 7.45 Disclosure, IFRS 12.B13 a Disclosure			
IFRS	4	Cash and cash equivalents at end of period	X _{instant, debit}	IAS 1.54 i Disclosure, IAS 7.45 Disclosure, IFRS 12.B13 a Disclosure			
AU	2		table	IAC 27.4 Diselectro	ASIC CO10//F4	ASIC CO10/654	No
IFRS IFRS	3	Consolidated and separate financial statements [axis] Consolidated [member]	axis member	IAS 27.4 Disclosure IAS 27.4 Disclosure	ASIC CO10/654		No No
IFRS	5	Separate [member]	member	IAS 27.4 Disclosure			No
IFRS		[610000] Statement of changes in equity					
AU		Disclosure of consolidated and separate financial statements [abstract]					No
AU IFRS	2	Disclosure of consolidated and separate financial statements [line items] Statement of changes in equity [abstract]	line items				No
IFRS	4	Statement of changes in equity [abstract] Statement of changes in equity [table]	table	IAS 1.106 Disclosure			
IFRS	5	Components of equity [axis]	axis	IAS 1.106 Disclosure			
IFRS	6	Equity [member]	member [default]	IAS 1.106 Disclosure			
IFRS	7	Equity attributable to owners of parent [member]	member	IAS 1.106 Disclosure			
IFRS IFRS	8	Issued capital [member] Share premium [member]	member member	IAS 1.106 Disclosure IAS 1.106 Disclosure			
IFRS	8	Treasury shares [member]	member	IAS 1.106 Disclosure			
IFRS	8	Other equity interest [member]	member	IAS 1.106 Disclosure			
IFRS	8	Other reserves [member]	member	IAS 1.106 Disclosure, IAS 1.79 b Disclosure			
IFRS IFRS	9	Revaluation surplus [member] Reserve of exchange differences on translation [member]	member member	IAS 1.108 Example, IAS 16.39 Disclosure, IFRS 1.IG10 Disclosure IAS 1.108 Example, IAS 21.52 b Disclosure			
IFRS	9	Reserve of cash flow hedges [member]	member	IAS 1.108 Example IAS 21.52 D Disclosure			
IFRS	9	Reserve of gains and losses on remeasuring available-for-sale financial assets	member	Expiry date 2015-01-01 IAS 1.108 Example			
IFRS	9	[member] Reserve of share-based payments [member]	member	IAS 1.108 Example			
IFRS	9	Reserve of remeasurements of defined benefit plans [member]	member	IAS 1.108 Example			
IFRS	9	Amount recognised in other comprehensive income and accumulated in equity	member	IFRS 5 - Example 12 Example, IFRS 5.38 Disclosure			
IFRS	9	relating to non-current assets or disposal groups held for sale [member] Reserve of gains and losses from investments in equity instruments [member]	member	Effective 2015-01-01 IAS 1.108 Example			
IFRS	9	Reserve of change in fair value of financial liability attributable to change in credit risk	member	Effective 2015-01-01 IAS 1.108 Example			
IFRS	9	of liability [member] Reserve for catastrophe [member]	member	IFRS 4.IG58 Disclosure			
IFRS	9	Reserve for equalisation [member]	member	IFRS 4.IG58 Disclosure			
IFRS	9	Reserve of discretionary participation features [member]	member	IFRS 4.IG22 f Disclosure			
IEGO		Retained earnings [member]	member member	IAS 1.106 Disclosure, IAS 1.108 Example IAS 1.106 Disclosure			
IFRS IFRS	8	Non-controlling interests [member]					
IFRS IFRS	8 7 5	Non-controlling interests [member] Retrospective application and retrospective restatement [axis]	axis	IAS 1.106 b Disclosure, IAS 8.28 f (i) Disclosure, IAS 8.29 c (i) Disclosure,			
IFRS IFRS	7 5	Retrospective application and retrospective restatement [axis]	axis	IAS 1.106 b $_{\rm Disclosure}$, IAS 8.28 f (i) $_{\rm Disclosure}$, IAS 8.29 c (i) $_{\rm Disclosure}$, IAS 8.49 b (i) $_{\rm Disclosure}$			
IFRS	7		axis	IAS 1.106 b Disclosure: IAS 8.28 f (i) Disclosure: IAS 8.29 c (i) Disclosure: IAS 8.49 b (i) Disclosure: IAS 8.49 b (i) Disclosure: IAS 8.20 d Common practice: IAS 8.28 f (ii) Disclosure: IAS 1.106 b Disclosure: IAS 1.20 d Common practice: IAS 8.28 f (ii) Disclosure: IAS 8.29 c (ii) Disclosure: IAS 8.49 b (i) Disclosure: IAS 8.29 c (iii) Disclosure: IAS 8.49 b (iii) Disclosure: IAS 8.49 b (iiii) Disclosure: IAS 8.49 b (iiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiii			
IFRS IFRS	7 5	Retrospective application and retrospective restatement [axis]	axis	IAS 1.106 b Disclosure, IAS 8.28 f (i) Disclosure, IAS 8.29 c (i) Disclosure, IAS 8.49 b (i) Disclosure, IAS 1.106 b Disclosure, IAS 1.20 d Common practice, IAS 8.28 f (i) Disclosure, IAS 1.20 d Common practice, IAS 8.28 f (ii) Disclosure, IAS 1.20 d Common practice, IAS 8.28 f (iii) Disclosure, IAS 1.20 d Common practice, IAS 8.28 f (iii) Disclosure, IAS 1.20 d Common practice, IAS 8.28 f (iii) Disclosure, IAS 8.28 f (iiii) Disclosure, IAS 8.28 f (iiii) Disclosure, IAS 8.28 f (iiiii) Disclosure, IAS 8.28 f (iiiiii) Disclosure, IAS 8.28 f (iiiiii) Disclosure, IAS 8.29 f (iiiiii) Disclosure, IAS 8.28 f (iiiiiii) Disclosure, IAS 8.29 f (iiiiiii) Disclosure, IAS 8.28 f (iiiiiiii) Disclosure, IAS 8.28 f (iiiiiii) Disclosure, IAS 8.28 f (iiiiiiii) Disclosure, IAS 8.28 f (iiiiiii) Disclosure, IAS 8.28 f (iiiiiiii) Disclosure, IAS 8.28 f (iiiiiiii) Disclosure, IAS 8.28 f (iiiiiiiii) Disclosure, IAS 8.28 f (iiiiiiiiiii) Disclosure, IAS 8.28 f (iiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiii			

IFRS	7	Increase (decrease) due to changes in accounting policy and corrections of prior period	member	IAS 1.106 b Disclosure, IAS 8.28 f (i) Disclosure, IAS 8.29 c (i) Disclosure,				
IFRS	8	errors [member]	member	IAS 8.28 f (i) Disclosure, IAS 8.29 c (i) Disclosure				
IFRS	9		member	IAS 8.28 f (i) Disclosure, IAS 8.28 g Disclosure				
IFRS	9		member	IAS 8.29 c (i) Disclosure, IAS 8.29 d Disclosure				
IFRS IFRS	8		member line items	IAS 8.49 b (i) Disclosure IAS 8.49 c Disclosure				
IFRS	5		X _{instant, credit}	IAS 1.55 Disclosure, IAS 1.78 e Disclosure, IFRS 1.24 a Disclosure,				
				IFRS 1.32 a (I) $_{\rm Disclosure}$, IFRS 13.93 a $_{\rm Disclosure}$, IFRS 13.93 b $_{\rm Disclosure}$, IFRS 13.93 e $_{\rm Disclosure}$				
IFRS IFRS	5	3. 3. 4. 3.						
IFRS	7	Profit (loss)	X _{duration, credit}	IAS 1.106 d (i) Disclosure, IAS 1.81A a Disclosure, IAS 7.18 b Disclosure,				
				IFRS 1.24 b $_{\rm Disclosure}$, IFRS 12.810 b $_{\rm Example}$, IFRS 1.32 a (ii) $_{\rm Disclosure}$, IFRS 8.23 b $_{\rm Disclosure}$				
IFRS	7	Other comprehensive income	X _{duration, credit}	IAS 1.106 d (ii) Disclosure, IAS 1.81A b Disclosure, IAS 1.91 a Disclosure				
IFRS	7	Total comprehensive income	X _{duration, credit}	IFRS 12.B12 b (viii) Disclosure IAS 1.106 a Disclosure, IAS 1.81A C Disclosure, IFRS 1.24 b Disclosure,				
			- duration, dean	IFRS 12.B10 b Example, IFRS 12.B12 b (ix) Disclosure, IFRS 1.32 a (ii)				
IFRS	6		X _{duration, credit}	IAS 1.106 d (iii) Disclosure				
IFRS IFRS	6		(X) _{duration, debit} X _{duration, credit}	IAS 1.107 Disclosure IAS 1.106 d (iii) Disclosure				
IFRS	6		(X) _{duration, debit}	IAS 1.106 d (iii) Disclosure				
IFRS IFRS	6		X _{duration, credit}	IAS 1.106 d Disclosure IAS 1.106 d Disclosure				
IFRS	6	Increase (decrease) through changes in ownership interests in subsidiaries that do not	X _{duration, credit}	IAS 1.106 d (iii) Disclosure				
IFRS	6	result in loss of control, equity Increase (decrease) through share-based payment transactions, equity	X _{duration, credit}	IAS 1.106 d (iii) Disclosure				
IFRS IFRS	6 5		X _{duration, credit}	IAS 1.106 d Disclosure IAS 1.55 Disclosure, IAS 1.78 e Disclosure, IFRS 1.24 a Disclosure,				
IFRS	5	Equity at end of period	Xinstant, credit	IFRS 1.32 a (i) Disclosure, IFRS 13.93 a Disclosure, IFRS 13.93 b Disclosure,				
AU	2		table	IFRS 13.93 e Disclosure		ASIC CO10/654		No
IFRS IFRS	3		axis member	IAS 27.4 Disclosure IAS 27.4 Disclosure	ASIC CO10/654			No No
IFRS	5	Separate [member]	member	IAS 27.4 Disclosure				No No
IFRS		[710000] Statement of changes in not assets available for benefits Statement of changes in not assets available for benefits fabstract					Not used Not used	
IFRS IFRS		Statement of changes in net assets available for benefits [abstract] Assets of benefit plan	X _{outant, dobit}	IAS 26.35 a (i) Disclosure			Not used Not used	
IFRS	2	Description of basis of valuation of assets available for benefits Explanation of details of investment exceeding either five per cent of net assets available for	text	IAS 26.35 a (ii) Disclosure			Not used	
IFRS IFRS	2	benefits or five per cent of any class or type of security	text text	IAS 26.35 a (III) Disclosure IAS 26.35 a (IV) Disclosure			Not used Not used	
IFRS	2	1	X _{instant, credit}	IAS 26.35 a (iv) Disclosure IAS 26.35 a (v) Disclosure			Not used Not used	
IFRS IFRS	2	*	v	IAS 26.35 a Disclosure			Not used Not used	
IFRS IFRS	3	3.,	Plactant, crodit	mo zo 30 d. Distribute			Not used Not used	
IFRS	4		X _{duration, credit}	IAS 26.35 b (i) Disclosure			Not used	
IFRS IFRS	4	1.3	X _{duration, credit}	IAS 1.85 common practice. IAS 26.35 b (iii) Discherre			Not used Not used	
IFRS	4		X _{dunation, credit}	IAS 1.102 Example: IAS 1.103 Example: IAS 26.35 b (IV) Biscioner			Not used	
IFRS IFRS	4		(X) _{duration, debit}	IAS 26.35 b (v) Disclosure IAS 1.103			Not used Not used	
IFRS	4	Other expense	(X) _{duration, debit}	IAS 1.103 Example, IAS 1.99 Gadonare, IAS 26.35 b (VII) Gradonare			Not used	
IFRS	4	Tax income (expense)	(X) _{duration, dobit}	IAS 12.79 Dischard, IAS 12.81 c (i) Dischard IAS 12.81 c (ii) Dischard IAS 1.02 d Dischard, IAS 26.35 b (vili) Dischard, IFRS 12.813 g			Not used	
IFRS	4	Profit (loss) on disposal of investments and changes in value of investments	X _{duration credit}	HAS 26.35 b (ix) Disclosure			Not used	
IFRS.	4		X _{duration, credit}	IAS 26.35 b (x) Disclosure			Not used	
IFRS	3	Total increase (decrease) in net assets available for benefits Net assets available for benefits at end of period	X _{inctant, credit}	IAS 26.35 b Disclosure IAS 26.35 a Disclosure			Not used Not used	
IFRS	2	31. 3	text	IAS 26.35 c Disclosure			Not used	
IFRS IFRS		Actuarial present value of promised retirement benefits Description of significant actuarial assumptions made and method used to calculate actuarial present	*instant, credit	IAS 26.35 d Disclosure IAS 26.35 e Disclosure			Not used Not used	
	2		- text				ivot uscu	
IFRS	2	value of promised retirement benefits	text text	IAS 26.36 Disclosure			Not used	
IFRS	2 3	value of oromised retirement benefits Description of retirement benefits Names of employers and employee groups covered	text text	IAS 26.36 Disclosure IAS 26.36 a Disclosure			Not used Not used	
IFRS IFRS	2 3 3	value of promised retirement benefits Description of retirement benefit plan Names of employers and employee groups covered Number of participants of retirement benefit plan receiving benefits Number of other participants of retirement benefit plan	text text X.XX _{duration} X.XX _{duration}	IAS 26.36 Disclosure IAS 26.36 a Disclosure IAS 26.36 b Disclosure IAS 26.36 b Disclosure			Not used Not used Not used Not used	
IFRS IFRS IFRS	2 3 3 3	value of promised retirement benefits Description of retirement benefit plan Names of employers and employee groups covered Number of participants of retirement benefit plan receiving benefits Number of other participants of retirement benefit plan Description of type of retirement benefit plan	text X.XX _{duration} X.XX _{duration} text	IAS-26-36 - Disclosure IAS-26-36 a Disclosure IAS-26-36 b Disclosure IAS-26-36 - Disclosure IAS-26-36 - Disclosure IAS-26-36 - Disclosure			Not used Not used Not used Not used Not used	
IFRS IFRS IFRS IFRS IFRS	2 3 3	value of remised retirement benefit plan Names of employers and employee groups covered Number of participants of retirement benefit plan receiving benefits Number of participants of retirement benefit plan receiving benefits Number of other participants of retirement benefit plan Osserption of type of retirement benefit plan Explanation of whether participants contribute to retirement benefit plan Description of retirement-benefits promised to participants	text text x.xx/ _{duration} x.xx/ _{duration} text text	IAS 26.36 - Disclosure IAS 26.36 b Disclosure IAS 26.36 b Disclosure IAS 26.36 b Disclosure IAS 26.36 c Disclosure IAS 26.36 c Disclosure IAS 26.36 c Disclosure IAS 26.36 c Disclosure			Not used Not used Not used Not used Not used Not used Not used	
IFRS IFRS IFRS IFRS IFRS IFRS	2 3 3 3 3	value of promised retirement benefits Description of retirement benefit plan Names of employers and employee groups covered Number of participants of retirement benefit plan receiving benefits Number of other participants or retirement benefit plan Description of type of retirement benefit plan Description of type of retirement benefit plan Description of retirement benefit plan Description of retirement benefit promised to participants Description of retirement benefit promised to participants Description of any retirement benefit plan termination terms	text X.XX_dustion X.XX_dustion text text text	HAS 26.36 - Disclosure HAS 26.36 to Disclosure HAS 26.36 to Disclosure HAS 26.36 - Disclosure HAS 26.36 to Disclosure			Not used Not used Not used Not used Not used Not used Not used	
IFRS IFRS IFRS IFRS IFRS	2 3 3 3 3 3	value of promised retirement benefits Description of retirement benefit plan Names of employers and employee groups covered Number of participants of retirement benefit plan receiving benefits. Number of other participants of retirement benefit plan Description of type of retirement benefit plan Explanation of whether participants contribute to retirement benefit plan Description of retirement benefit plan to participants Description of retirement benefit plan termination terms Explanation of changes in description of retirement benefit plan [800100] Notes - Subclassifications of assets, liabilities and equities	text text x.xx/ _{duration} x.xx/ _{duration} text text	IAS 26.36 - Disclosure IAS 26.36 b Disclosure IAS 26.36 b Disclosure IAS 26.36 b Disclosure IAS 26.36 c Disclosure IAS 26.36 c Disclosure IAS 26.36 c Disclosure IAS 26.36 c Disclosure			Not used Not used Not used Not used Not used Not used Not used	
HRS HRS HRS HRS HRS HRS HRS HRS HRS	2 3 3 3 3 3	value of promised retirement benefits Description of retirement benefit plan Names of employers and employee groups covered Number of participants of retirement benefit plan receiving benefits. Number of other participants of retirement benefit plan Description of type of retirement benefit plan Explanation of type of retirement benefit plan Explanation of whether participants contribute to retirement benefit plan Description of retirement benefit promised to participants Description of any retirement benefit plan termination terms Explanation of changes in description of retirement benefit plan [00100] Notes "Sucklassifications" of assets, liabilities and equities Disclosure of consolidated and separate financial statements [abstract]	text X.XX_dustion X.XX_dustion text text text	HAS 26.36 - Disclosure HAS 26.36 to Disclosure HAS 26.36 to Disclosure HAS 26.36 - Disclosure HAS 26.36 to Disclosure			Not used Not used Not used Not used Not used Not used Not used	No No
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HRS	2 2 3 3 4 4 5 5 5 5 5 5 5 5 5 6 6 6 6 6 6 6 6 6	value of romined retirement benefit plan Names of employers and employee groups covered Number of participants of retirement benefit plan Obscription of retirement benefit plan Description of the participants of retirement benefit plan Description of retirement benefit plan Explanation of type of retirement benefit plan Explanation of value participants contribute to retirement benefit plan Description of rotirement benefits promised to participants Description of any retirement benefit plan termination terms Explanation of enhanges in description of retirement benefit plan Bostopiants of changes in description of retirement benefit plan Bostopiants of changes in description of retirement benefit plan Bostopiants of consolidated and separate financial statements (abstract) Disclosure of consolidated and separate financial statements (line items) Subclassifications of assets, liabilities and equities (line items) Subclassifications of assets, liabilities and equities (line items) Subclassifications of assets, liabilities and equities (labstract) Land and buildings (abstract) Land and buildings (abstract) Land and buildings (abstract) Land and buildings (abstract) Ships Aircraft Motor vehicles Total vehicles Total vehicles Total vehicles Total vehicles Office equipment Tangible exploration and evaluation assets Mining assets Oil and gas assets Construction in progress Other property, plant and equipment Intangible assets and goodwill (abstract) Intangible assets and goodwill (abstract) Brand names Intangible assets and other industrial property rights, service and operating rights Recipes, formulae, models, designs and prototypes Intangible assets under development Other Intangible assets and goodwill Total Intangible assets and goodwill Total Intangible assets and goodwill	Forest Van Van Amerikaan Van Van Amerikaan Van	IAS 26.36 - Disclosure IAS 26.37 - Disclosure IAS 16.37 - Disclosure IAS 16.37 - Example IAS 16.37 - Common practice IAS 16.37 - Example IAS 38.119 - Example			Not used Not used Not used Not used Not used Not used Not used	
HRS	2 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	value of romined retirement benefit plan Names of employers and employee groups covered Number of participants of retirement benefit plan Names of employers and employee groups covered Number of participants of retirement benefit plan Description of the participants of retirement benefit plan Explanation of whether participants contribute to retirement benefit plan Explanation of whether participants contribute to retirement benefit plan Description of any retirement benefit plan termination terms Explanation of changes in description of retirement benefit plan Bescription of any retirement benefit plan termination terms Explanation of changes in description of retirement benefit plan Box successification of assets liabilities and equities Disclosure of consolidated and separate financial statements [line items) Subclassifications of assets liabilities and equities (abstract) Property, plant and equipment [abstract] Land and buildings (abstract) Land and buildings (abstract) Land and buildings (abstract) Land and buildings (abstract) Alterraft Motor vehicles Total vehicles Total vehicles Fixtures and fittings Office equipment Tangible exploration and evaluation assets Mining assets On and agas assets Construction in progress Other property, plant and equipment Intangible assets and goodwill (abstract) Brand annes Intangible assets short than goodwill (abstract) Brand annes Intangible assets ther than goodwill (abstract) Intangible assets and content industrial property rights, service and operating rights Recipes, formulae, models, designs and prototypes Intangible assets under development Other Intangible assets and goodwill Total intangible assets and goodwill Total intangible assets and goodwill Intantangible assets and goodwill Total intangible assets and goodwill Intantantic assets and goodwill Total intangible assets and goodwill Total intangible assets and goodwill	Forest Van Van Committee Van	IAS 26.36 - Disclosure IAS 26.37 - Disclosure IAS 16.37 - Example IAS 16.37 - Common practice IAS 38.119 - Example IAS 38.110 - Example			Not used Not used Not used Not used Not used Not used Not used	
IFRS IFRS IFRS IFRS IFRS IFRS IFRS IFRS	2 3 3 4 5 5 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 5	value of romined retirement benefit plan Names of employers and employee groups covered Number of participants of retirement benefit plan Obscription of retirement benefit plan Description of the participants of retirement benefit plan Description of retirement benefit plan Explanation of value participants or retirement benefit plan Description of rotirement benefits premixed to participants Description of rotirement benefits premixed to participants Description of any retirement benefit plan termination terms Explanation of any retirement benefit plan termination terms Explanation of changes in description of retirement benefit plan (2010) Notes - Suchassifications of assets, liabilities and equities (2010) Notes - Suchassifications of assets, liabilities and equities Disclosure of consolidated and separate financial statements [line items) Suchassifications of assets, liabilities and equities [abstract] Land and buildings [abstract] Land Motor vehicles Total and and buildings Machinery Vehicles (abstract) Ships Aircraft Motor vehicles Total vehicles Total vehicles Total vehicles Total vehicles Office equipment Tangible exploration and evaluation assets Mining assets Oil and gas assets Construction in progress Other property, plant and equipment Intangible assets and goodwill [abstract] Brand names Intangible assets and poodwill [abstract] Brand names Intangible assets and other industrial property rights, service and operating rights Recipes, formulae, models, designs and prototypes Intangible assets under development Other Intangible assets and goodwill Investments in subsidiaries Investments in subsidiaries Investments in subsidiaries Investments in joint ventures	tenet tenet X-XX-animo X-XX-animo X-XX-animo A-XX-Animo tenet ten	HAS 26.36 - Disclosure HAS 26.36 e Disclosure HAS 26.36 b Disclosure HAS 26.36 b Disclosure HAS 26.36 c Disclosure HAS 26.37 d Example HAS 16.37 a Example HAS 16.37 c Example HAS 16.37 b Example HAS 16.37 c Example HAS 38.19 c Example HAS 38.119 c Example			Not used Not used Not used Not used Not used Not used Not used	
HRS	2 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	value of romined retirement benefit plan Names of employers and employee groups covered Number of participants of retirement benefit plan Nomes of employers and employee groups covered Number of participants of retirement benefit plan Description of type of retirement benefit plan Explanation of whether participants or retirement benefit plan Explanation of whether participants contribute to retirement benefit plan Description of retirement benefit plan termination terms Explanation of any retirement benefit plan termination terms Explanation of changes in description of retirement benefit plan Boscopism of consolidated and separate financial statements (abstract) Disclosure of consolidated and separate financial statements (labstract) Disclosure of consolidated and separate financial statements [ine items) Subclassifications of assets, labilities and equities (abstract) Land and buildings (abstract) Land and buildings (abstract) Land and buildings (abstract) Land and buildings (abstract) Vehicles (abstract) Ships Aircraft Motor vehicles Total vehicles Total vehicles Fixtures and fittings Office equipment Tangible exploration and evaluation assets Mining assets Oil and gas assets Construction in progress Other property, plant and equipment Intangible assets and goodwill (abstract) Intangible assets other than goodwill (abstract) Brand names Intangible assets other than goodwill (abstract) Brand names Intangible assets and other industrial property rights, service and operating rights Recipes, formulae, models, designs and prototypes Intangible assets and evaluation assets Total intangible assets and other industrial property rights, service and operating rights Recipes, formulae, models, designs and prototypes Intangible assets and other industrial property rights, service and operating rights Recipes, formulae, models, designs and prototypes Intangible assets and other industrial property rights, service and operating rights Recipes, formulae, models, designs and pr	Forest Variation Variation Variation	IAS 26.36 - Disclosure IAS 26.37 - Disclosure IAS 16.37 - Disclosure IAS 16.37 - Example IAS 16.37 - Common practice IAS 16.37 - Example IAS 38.119 - Example			Not used Not used Not used Not used Not used Not used Not used	

IFRS	4	Trade and other non-current receivables [abstract]				
IFRS	5	Non-current trade receivables	X _{instant, debit}	IAS 1.78 b Example		
IFRS IFRS	5	Non-current receivables due from related parties Non-current prepayments	X _{instant, debit}	IAS 1.78 b Example IAS 1.78 b Example		
IFRS	6	Non-current lease prepayments	X _{Instant, debit} X _{Instant, debit}	IAS 1.55 Common practice		
IFRS	5	Non-current receivables from taxes other than income tax	Xinstant, debit	IAS 1.78 b Common practice		
IFRS	6	Non-current value added tax receivables	X _{instant, debit}	IAS 1.78 b Common practice		
IFRS IFRS	5	Other non-current receivables Total trade and other non-current receivables	X _{Instant, debit} X _{Instant, debit}	IAS 1.78 b Example IAS 1.54 h Disclosure IAS 1.78 b Disclosure		
IFRS	4	Miscellaneous non-current assets [abstract]	* *Installe, oxbit	Disclosure		
IFRS	5	Non-current recognised assets, defined benefit plan	X _{instant, debit}	IAS 1.55 Common practice		
IFRS IFRS	5	Non-current restricted cash and cash equivalents Non-current derivative financial assets	X _{instant, debit} X _{instant, debit}	IAS 1.55 Common practice IAS 1.55 Common practice		
IFRS	5	Non-current interest receivable	X _{instant, debit}	IAS 1.112 c Common practice		
IFRS	5	Non-current investments other than investments accounted for using equity method	X _{instant, debit}	IAS 1.55 Common practice		
IFRS IFRS	6 5	Long-term deposits Investments in joint ventures accounted for using equity method	X _{instant, debit}	IAS 1.55 Common practice IAS 1.55 Common practice		
IFRS	5	Investments in joint ventures accounted for using equity method Investments in associates accounted for using equity method	X _{Instant, debit} X _{Instant, debit}	IAS 1.55 Common practice		
IFRS	5	Other non-current assets	X _{instant, debit}	IAS 1.55 Common practice		
IFRS	4	Trade and other current receivables [abstract]				
IFRS IFRS	5	Current trade receivables Current receivables due from related parties	X _{instant, debit} X _{instant, debit}	IAS 1.68 Example, IAS 1.78 b Example IAS 1.78 b Example		
IFRS	5	Current prepayments [abstract]				
IFRS	6	Current advances to suppliers	X _{instant, debit}	IAS 1.112 c Common practice		
IFRS IFRS	6	Current prepaid expenses Total current prepayments	X _{instant, debit} X _{instant, debit}	IAS 1.112 c Common practice IAS 1.78 b Example		
IFRS	5	Current receivables from taxes other than income tax	X _{instant, debit}	IAS 1.78 b Common practice		
IFRS	6 5	Current value added tax receivables Other current receivables	X _{instant, debit}	IAS 1.78 b Common practice		
IFRS IFRS	5	Total trade and other current receivables	X _{instant, debit} X _{instant, debit}	IAS 1.78 b Example IAS 1.54 h Disclosure, IAS 1.78 b Disclosure		
IFRS	4	Trade and other receivables [abstract]				
IFRS	5	Trade receivables Receivables due from related parties	X _{Instant, debit}	IAS 1.78 b Example		
IFRS IFRS	5	Receivables due from related parties Prepayments	X _{instant, debit} X _{instant, debit}	IAS 1.78 b Example IAS 1.78 b Example		
IFRS	5	Receivables from taxes other than income tax	X _{instant, debit}	IAS 1.78 b Common practice		
IFRS	6 5	Value added tax receivables Other receivables	X _{Instant, debit}	IAS 1.78 b. Common practice		
IFRS IFRS	5	Other receivables Total trade and other receivables	X _{Instant, debit} X _{Instant, debit}	IAS 1.78 b Example IAS 1.54 h Disclosure IAS 1.78 b Disclosure		
IFRS	4	Categories of non-current financial assets [abstract]				
IFRS	5	Non-current financial assets at fair value through profit or loss [abstract]	v	IFRS 7.8.a Disclosure		
IFRS	6	Non-current financial assets at fair value through profit or loss, designated upon initial recognition	X _{instant, debit}			
IFRS	6	Non-current financial assets at fair value through profit or loss, classified as held for trading	X _{instant, debit}	Expiry date 2015-01-01 IFRS 7.8 a Disclosure		
IFRS	6	Non-current financial assets at fair value through profit or loss, mandatorily measured at fair value	X _{instant, debit}	Effective 2015-01-01 IFRS 7.8 a Disclosure		
IFRS	6	Total non-current financial assets at fair value through profit or loss	X _{instant, debit}	IFRS 7.8 a Disclosure		
IFRS IFRS	5	Non-current financial assets available-for-sale Non-current held-to-maturity investments	X _{Instant, debit} X _{Instant, debit}	Expiry date 2015-01-01 IFRS 7.8 d Disclosure Expiry date 2015-01-01 IFRS 7.8 b Disclosure		
IFRS	5	Non-current loans and receivables	X _{instant, debit}	Expiry date 2015-01-01 IFRS 7.8 c Disclosure		
IFRS IFRS	5	Non-current financial assets at fair value through other comprehensive income Non-current financial assets at amortised cost	X _{instant, debit}	Effective 2015-01-01 IFRS 7.8 h Disclosure Effective 2015-01-01 IFRS 7.8 f Disclosure		
IFRS	5	Total non-current financial assets Total non-current financial assets	X _{instant, debit} X _{instant, debit}	IFRS 7.25 Disclosure		
IFRS	4	Categories of current financial assets [abstract]				
IFRS	5	Current financial assets at fair value through profit or loss [abstract]				
IFRS	6	Current financial assets at fair value through profit or loss, designated upon initial recognition	X _{instant, debit}	IFRS 7.8 a Disclosure		
IFRS	6	Current financial assets at fair value through profit or loss, classified as held for trading	X _{instant, debit}	Expiry date 2015-01-01 IFRS 7.8 a Disclosure		
IFRS	6	Current financial assets at fair value through profit or loss, mandatorily measured at fair value	X _{Instant, debit}	Effective 2015-01-01 IFRS 7.8 a Disclosure		
IFRS	6 5	Total current financial assets at fair value through profit or loss	X _{instant, debit}	IFRS 7.8 a Disclosure Expiry date 2015-01-01 IFRS 7.8 d Disclosure		
IFRS IFRS	5	Current financial assets available-for-sale Current held-to-maturity investments	X _{instant, debit} X _{instant, debit}	Expiry date 2015-01-01 IFRS 7.8 d Disclosure Expiry date 2015-01-01 IFRS 7.8 b Disclosure		
IFRS	5	Current loans and receivables	X _{instant, debit}	Expiry date 2015-01-01 IFRS 7.8 c Disclosure		
IFRS IFRS	5	Current financial assets at fair value through other comprehensive income	X _{instant, debit}	Effective 2015-01-01 IFRS 7.8 h Disclosure Effective 2015-01-01 IFRS 7.8 f Disclosure		
IFRS	5	Current financial assets at amortised cost Total current financial assets	X _{Instant, debit} X _{Instant, debit}	IFRS 7.25 Disclosure		
IFRS	4	Categories of financial assets [abstract]				
IFRS IFRS	5	Financial assets at fair value through profit or loss [abstract] Financial assets at fair value through profit or loss, designated upon initial recognition	X _{instant, debit}	IFRS 7.8 a Disclosure		
IFRS	6	Financial assets at fair value through profit or loss, classified as held for trading	X _{instant, debit}	Expiry date 2015-01-01 IFRS 7.8 a Disclosure		
IFRS	6	Financial assets at fair value through profit or loss, mandatorily measured at fair value	Xinstant, debit	Effective 2015-01-01 IFRS 7.8 a Disclosure		
IFRS	6	Total financial assets at fair value through profit or loss	X _{instant, debit}	IFRS 7.8 a Disclosure		
IFRS	5	Financial assets available-for-sale	X _{instant, debit}	Expiry date 2015-01-01 IFRS 7.8 d Disclosure		
IFRS IFRS	5	Held-to-maturity investments Loans and receivables	X _{instant, debit}	Expiry date 2015-01-01 IFRS 7.8 b Disclosure Expiry date 2015-01-01 IFRS 7.8 c Disclosure		
IFRS	5	Financial assets at fair value through other comprehensive income	X _{instant, debit} X _{instant, debit}	Effective 2015-01-01 IFRS 7.8 h Disclosure		
IFRS	5	Financial assets at amortised cost	X _{instant, debit}	Effective 2015-01-01 IFRS 7.8 f Disclosure		
IFRS IFRS	5	Total financial assets Classes of current inventories [abstract]	X _{instant, debit}	IFRS 7.25 Disclosure		
IFRS	5	Current raw materials	X _{instant, debit}	IAS 1.78 C Example, IAS 2.37 Common practice		
IFRS	5	Current merchandise	Xinstant, debit	IAS 1.78 C Example, IAS 2.37 Common practice		
IFRS IFRS	5	Current production supplies Current work in progress	X _{instant, debit} X _{instant, debit}	IAS 1.78 c Example, IAS 2.37 Common practice IAS 1.78 c Example, IAS 2.37 Common practice		
IFRS	5	Current finished goods	X _{Instant, debit}	IAS 1.78 C Example, IAS 2.37 Common practice IAS 1.78 C Example, IAS 2.37 Common practice		
IFRS	5	Current spare parts	X _{instant, debit}	IAS 2.37 Common practice		
IFRS IFRS	5	Other current inventories Total current inventories	X _{instant, debit} X _{instant, debit}	IAS 2.37 Common practice IAS 1.54 g Disclosure IAS 1.68 Example IAS 2.36 b Disclosure		
IFRS	4	Non-current inventories arising from extractive activities [abstract]	rouns, debt	Example: 110 Disclosure		
IFRS	5	Non-current ore stockpiles	X _{instant, debit}	IAS 2.37 Common practice		
IFRS IFRS	4 5	Current inventories arising from extractive activities [abstract] Current ore stockpiles	X _{instant, debit}	IAS 2.37 Common practice		
IFRS	5	Current crude oil	Xinstant, debit	IAS 2.37 Common practice		
IFRS	5	Current petroleum and petrochemical products	X _{Instant, debit}	IAS 2.37 Common practice		
IFRS IFRS	5	Current natural gas Cash and cash equivalents [abstract]	X _{instant, debit}	IAS 2.37 Common practice		
IFRS	5	Cash [abstract]				
IFRS	6	Cash on hand	X _{instant, debit}	IAS 7.45 Common practice		
IFRS IFRS	6	Balances with banks Total cash	X _{instant, debit} X _{instant, debit}	IAS 7.45 Common practice IAS 7.45 Common practice		
IFRS	5	Cash equivalents [abstract]	annual parami			
IFRS	6	Short-term deposits, classified as cash equivalents	X _{instant, debit}	IAS 7.45 Common practice		
IFRS IFRS	6	Short-term investments, classified as cash equivalents Other banking arrangements, classified as cash equivalents	X _{Instant, debit} X _{Instant, debit}	IAS 7.45 Common practice IAS 7.45 Common practice		
IFRS	6	Total cash equivalents	Xinstant, debit	IAS 7.45 Common practice		
IFRS	5	Other cash and cash equivalents	X _{instant, debit}	IAS 7.45 Common practice		
IFRS IFRS	5	Total cash and cash equivalents Non-current assets or disposal groups classified as held for sale or as held for distribution to	X _{instant, debit}	IAS 1.54 i Disclosure, IAS 7.45 Disclosure, IFRS 12.B13 a Disclosure		
IFRS	5	owners Tabstract1 Non-current assets or disposal groups classified as held for sale	X _{instant, debit}	IFRS 5.38 Disclosure		
IFRS	5	Non-current assets or disposal groups classified as held for distribution to owners	Xinstant, debit	IFRS 5.38 Disclosure IFRS 5.5A Disclosure		
IFRS	5	Total non-current assets or disposal groups classified as held for sale or as held for distribution to owners	X _{instant, debit}	IAS 1.54 j Disclosure		
	4	Miscellaneous current assets [abstract]		MS 155 0		
IFRS		Current recognised assets, defined benefit plan	X _{instant, debit}	IAS 1.55 Common practice		
IFRS IFRS	5	Current restricted cash and cash equivalents	X _{instant. debit}	IAS 1.55 Common practice		
IFRS		Current restricted cash and cash equivalents Current derivative financial assets	X _{instant, debit} X _{instant, debit}	IAS 1.55 Common practice IAS 1.55 Common practice		

IFRS	5	Current interest receivable	X _{instant, debit}	IAS 1.112 c Common practice		
IFRS	5	Current investments	X _{instant, debit}	IAS 1.55 Common practice		
IFRS	6	Short-term deposits, not classified as cash equivalents	X _{instant, debit}	IAS 1.55 Common practice		
IFRS IFRS	5	Current prepayments and other current assets Other current assets	X _{instant, debit}	IAS 1.55 Common practice IAS 1.55 Common practice		
IFRS	4	Miscellaneous assets [abstract]				
IFRS	5	Restricted cash and cash equivalents	X _{instant, debit}	IAS 1.55 Common practice		
IFRS IFRS	5	Derivative financial assets Interest receivable	X _{instant, debit} X _{instant, debit}	IAS 1.55 Common practice IAS 1.112 c Common practice		
IFRS	5	Investments other than investments accounted for using equity method	X _{instant, debit}	IAS 1.55 Common practice		
IFRS	5	Equity instruments held	X _{instant, debit}	IAS 1.55 Common practice		
IFRS IFRS	5 6	Debt instruments held [abstract] Bank debt instruments held	X _{instant, debit}	IAS 1.112 c Common practice		
IFRS	6	Corporate debt instruments held	X _{instant, debit}	IAS 1.112 c Common practice		
IFRS IFRS	6	Government debt instruments held Asset-backed debt instruments held	X _{instant, debit}	IAS 1.112 c Common practice IAS 1.112 c Common practice		
IFRS	6	Other debt instruments held	X _{instant, debit} X _{instant, debit}	IAS 1.112 c Common practice		
IFRS	6	Total debt instruments held	X _{instant, debit}	IAS 1.55 Common practice		
IFRS IFRS	5	Loans and advances to banks Loans and advances to customers	X _{instant, debit} X _{instant, debit}	IAS 1.55 Common practice IAS 1.55 Common practice		
IFRS	6	Corporate loans	Xinstant, debit	IAS 1.112 c Common practice		
IFRS	6	Consumer loans	X _{instant, debit}	IAS 1.112 c Common practice		
IFRS IFRS	5	Cash and bank balances at central banks Mandatory reserve deposits at central banks	X _{instant, debit}	IAS 1.55 Common practice IAS 1.112 c Common practice		
IFRS	6	Bank balances at central banks other than mandatory reserve deposits	Xinstant, debit	IAS 1.112 c Common practice		
IFRS	5	Reverse repurchase agreements and cash collateral on securities borrowed	X _{instant, debit}	IAS 1.55 Common practice		
IFRS IFRS	5	Investments for risk of policyholders Items in course of collection from other banks	X _{instant, debit} X _{instant, debit}	IAS 1.55 Common practice IAS 1.55 Common practice		
IFRS	5	Other assets	X _{instant, debit}	IAS 1.55 Common practice		
AU	5	Non-current reinsurance and other recoveries receivable [abstract]				
AU	6	Non-current reinsurance recoveries receivable arising from unearned premium liability	X instant, debit		AASB 1023.17.6.2(d)	
AU	6	Other non-current reinsurance recoveries receivable Other non-current recoveries receivable	X instant, debit X instant, debit		AASB 1023.17.6.2(f) AASB 1023.17.6.2(q)	
AU	6	Non-current reinsurance recoveries receivable arising from outstanding claims liability	X instant, debit		AASB 1023.17.6.2(b)	
AU	5	Current reinsurance and other recoveries receivable [abstract]				
AU	6	Current reinsurance recoveries receivable arising from unearned premium liability	X instant, debit		AASB 1023.17.6.2(d)	
AU	6	Other current reinsurance recoveries receivable Other current recoveries receivable	X instant, debit X instant, debit		AASB 1023.17.6.2(f) AASB 1023.17.6.2(g)	
AU	6	Current reinsurance recoveries receivable arising from outstanding claims liability	X instant, debit X instant, debit		AASB 1023.17.6.2(g) AASB 1023.17.6.2(b)	
AU	5	Reinsurance and other recoveries receivable [abstract]				
AU	6	Reinsurance recoveries receivable arising from unearned premium liability Other reinsurance recoveries receivable	X instant, debit X instant, debit		AASB 1023.17.6.2(d) AASB 1023.17.6.2(f)	
AU	6	Other recoveries receivable	X instant, debit		AASB 1023.17.6.2(g)	
AU	6	Reinsurance recoveries receivable arising from outstanding claims liability	X instant, debit		AASB 1023.17.6.2(b)	
AU	6	Premium receivable [abstract] Direct premium revenue receivable	X instant, debit		AASB 1023.17.6.2(i)	
AU	6	Inwards reinsurance premium revenue receivable	X instant, debit		AASB 1023.17.6.2(j)	
IFRS	4	Classes of other provisions [abstract]				
IFRS IFRS	5	Warranty provision [abstract] Non-current warranty provision	X _{instant, credit}	IAS 37 - Example 1 Warranties Example		
IFRS	6	Current warranty provision	X _{instant, credit}	IAS 37 - Example 1 Warranties Example		
IFRS	6	Total warranty provision	X _{instant, credit}	IAS 37 - Example 1 Warranties Example		
IFRS IFRS	5 6	Restructuring provision [abstract] Non-current restructuring provision	X _{instant, credit}	IAS 37.70 Example		
IFRS	6	Current restructuring provision	X _{instant, credit}	IAS 37.70 Example		
IFRS IFRS	6 5	Total restructuring provision Legal proceedings provision [abstract]	X _{instant, credit}	IAS 37.70 Example		
IFRS	6	Non-current legal proceedings provision	X _{instant, credit}	IAS 37 - Example 10 A court case Example		
IFRS	6	Current legal proceedings provision	X _{instant, credit}	IAS 37 - Example 10 A court case Example		
IFRS IFRS	6	Total legal proceedings provision Refunds provision [abstract]	X _{instant, credit}	IAS 37 - Example 10 A court case Example		
IFRS	6	Non-current refunds provision	X _{instant, credit}	IAS 37 - Example 4 Refunds policy Example		
IFRS	6	Current refunds provision	X _{instant, credit}	IAS 37 - Example 4 Refunds policy Example		
IFRS IFRS	6 5	Total refunds provision Onerous contracts provision [abstract]	X _{instant, credit}	IAS 37 - Example 4 Refunds policy Example		
IFRS	6	Non-current onerous contracts provision	X _{instant, credit}	IAS 37 - Example 8 An onerous contract Example		
IFRS	6	Current onerous contracts provision	X _{instant, credit}	IAS 37 - Example 8 An onerous contract Example		
IFRS IFRS	6 5	Total onerous contracts provision Provision for decommissioning, restoration and rehabilitation costs [abstract]	X _{instant, credit}	IAS 37 - Example 8 An onerous contract Example		
IFRS	6	Non-current provision for decommissioning, restoration and rehabilitation costs	X _{instant, credit}	IAS 37 - D Examples: disclosures Example		
IFRS	6	Current provision for decommissioning, restoration and rehabilitation costs	X _{instant, credit}	IAS 37 - D Examples: disclosures Example IAS 37 - D Examples: disclosures Example		
IFRS IFRS	6 5	Total provision for decommissioning, restoration and rehabilitation costs Miscellaneous other provisions [abstract]	X _{instant, credit}	IAS 37 - D Examples: disclosures Example		
IFRS	6	Non-current miscellaneous other provisions	X _{instant, credit}	IAS 1.78 d Common practice		
IFRS	6	Current miscellaneous other provisions Total miscellaneous other provisions	X _{instant, credit}	IAS 1.78 d. Common practice		
IFRS IFRS	6 5	Total miscellaneous other provisions Other provisions [abstract]	Xinstant, credit	IAS 1.78 d Common practice		
IFRS	6	Other non-current provisions	X _{instant, credit}	IAS 1.78 d Disclosure		
IFRS IFRS	6	Other current provisions Total other provisions	X _{instant, credit} X _{instant, credit}	IAS 1.78 d Disclosure IAS 1.78 d Disclosure, IAS 37.84 a Disclosure		
IFRS	4	Borrowings [abstract]	instant, credit	Liscosure, 11.0 57.04 d Disclosure		
IFRS	5	Non-current portion of non-current borrowings	X _{Instant, credit}	IAS 1.55 Common practice		
IFRS IFRS	5	Current borrowings and current portion of non-current borrowings [abstract] Current borrowings	X	IAS 1.55 Common practice		
IFRS	6	Current borrowings Current portion of non-current borrowings	X _{instant, credit} X _{instant, credit}	IAS 1.55 Common practice		
IFRS	6	Total current borrowings and current portion of non-current borrowings	X _{instant, credit}	IAS 1.55 Common practice		
IFRS IFRS	5	Total borrowings Non-current portion of non-current borrowings, by type [abstract]	X _{instant, credit}	IAS 1.55 Common practice		
IFRS	5	Non-current portion of non-current loans received	X _{instant, credit}	IAS 1.112 c Common practice		
IFRS	6	Non-current portion of non-current secured bank loans received	X _{instant, credit}	IAS 1.112 c Common practice		
IFRS IFRS	6 5	Non-current portion of non-current unsecured bank loans received Non-current portion of non-current bonds issued	X _{instant, credit} X _{instant, credit}	IAS 1.112 c Common practice IAS 1.112 c Common practice		
IFRS	5	Non-current portion of non-current notes and debentures issued	Xinstant, credit	IAS 1.112 c Common practice		
IFRS	5	Non-current portion of non-current commercial papers issued	X _{instant, credit}	IAS 1.112 c Common practice		
IFRS IFRS	5	Non-current portion of other non-current borrowings Total non-current portion of non-current borrowings	X _{instant, credit} X _{instant, credit}	IAS 1.112 c Common practice IAS 1.55 Common practice		
IFRS	4	Current borrowings and current portion of non-current borrowings, by type [abstract]	Jinani, SIGE			
IFRS	5	Current loans received and current portion of non-current loans received	X _{instant, credit}	IAS 1.112 c Common practice		
IFRS	6	Current secured bank loans received and current portion of non-current secured bank loans received Cereaty received hank loans received and current portion of non-current received bank loans.	X _{instant, credit}	IAS 1.112 c Common practice		
IFRS	6	Current unsecured bank loans received and current portion of non-current unsecured bank loans received	X _{instant, credit}	IAS 1.112 c Common practice		
IFRS IFRS	5	Current bonds issued and current portion of non-current bonds issued Current notes and debentures issued and current portion of non-current notes and	X _{instant, credit} X _{instant, credit}	IAS 1.112 c Common practice IAS 1.112 c Common practice		
IFRS	5	debentures issued debentures issued and current portion of non-current notes and debentures issued Current commercial papers issued and current portion of non-current commercial papers	X _{instant, credit}	IAS 1.112 c Common practice		
IFRS	5	Current commercial papers issued and current portion of non-current commercial papers issued Other current borrowings and current portion of other non-current borrowings		IAS 1.112 c Common practice		
IFRS	5	Other current borrowings and current portion of other non-current borrowings Total current borrowings and current portion of non-current borrowings	X _{instant, credit} X _{instant, credit}	IAS 1.112 c Common practice IAS 1.55 Common practice		
IFRS	4	Borrowings, by type [abstract]				
IFRS	5 6	Loans received Secured bank loans received	X _{instant, credit} X _{instant, credit}	IAS 1.112 c Common practice IAS 1.112 c Common practice		
IERO.		Unsecured bank loans received	Xinstant, credit	IAS 1.112 c Common practice		
IFRS IFRS	6					
	6 5 5	Bonds issued Notes and debentures issued	X _{instant, credit} X _{instant, credit}	IAS 1.112 c Common practice IAS 1.112 c Common practice		

1500	_		w.			
IFRS IFRS	5 5	Commercial papers issued Other borrowings	X _{instant, credit} X _{instant, credit}	IAS 1.112 c Common practice IAS 1.112 c Common practice		
IFRS	5		X _{instant, credit}	IAS 1.55 Common practice		
IFRS IFRS	4 5		v	IAS 1.70 Common proofice		
IFRS	5		X _{instant, credit} X _{instant, credit}	IAS 1.78 Common practice IAS 1.78 Common practice		
IFRS	5		X _{instant, credit}	IAS 1.78 Common practice		
IFRS	5		X _{instant, credit}	IAS 1.78 Common practice		
IFRS	5		X _{instant, credit}	IAS 1.78 Common practice		
IFRS IFRS	6 5		X _{instant, credit} X _{instant, credit}	IAS 1.78 Common practice IAS 1.55 Common practice		
IFRS	5		X _{instant, credit}	IAS 1.54 k Disclosure		
IFRS	4	Trade and other current payables [abstract]				
IFRS	5		X _{instant, credit}	IAS 1.70 Example, IAS 1.78 Common practice		
IFRS IFRS	5 5		X _{instant, credit} X _{instant, credit}	IAS 1.78 Common practice IAS 1.78 Common practice		
IFRS	5		X _{instant, credit}	IAS 1.78 Common practice		
IFRS	6	Short-term employee benefits accruals	X _{instant, credit}	IAS 1.78 Common practice		
IFRS IFRS	5 6	Current payables on social security and taxes other than income tax Current value added tax payables	X _{instant, credit}	IAS 1.78 Common practice IAS 1.78 Common practice		
IFRS	5		X _{instant, crodit} X _{instant, crodit}	IAS 1.78 Common practice IAS 1.55 Common practice		
IFRS	5		Xinstant, credit	IAS 1.54 k Disclosure		
IFRS	4					
IFRS IFRS	5		X _{instant, credit}	IAS 1.78 Common practice		
IFRS	5 5	Payables to related parties Deferred income	X _{Instant, credit} X _{Instant, credit}	IAS 1.78 Common practice IAS 1.78 Common practice		
IFRS	5		X _{instant, credit}	IAS 1.78 Common practice		
IFRS	5		X _{instant, credit}	IAS 1.78 Common practice		
IFRS	6		Xinstant, credit	IAS 1.78 Common practice		
IFRS IFRS	5 5		X _{instant, credit} X _{instant, credit}	IAS 1.55 Common practice IAS 1.54 k Disclosure		
IFRS	4	Categories of non-current financial liabilities [abstract]	- Installe, Cledie			
IFRS	5					
IFRS	6	Non-current financial liabilities at fair value through profit or loss, classified as held for trading	X _{instant, credit}	IFRS 7.8 e Disclosure		
IFRS	6	Non-current financial liabilities at fair value through profit or loss, designated upon initial recognition	X _{instant, credit}	IFRS 7.8 e Disclosure		
IFRS	6	Total non-current financial liabilities at fair value through profit or loss	X _{instant, credit}	IFRS 7.8 e Disclosure		
IFRS	5	Non-current financial liabilities at amortised cost	X _{instant, credit}	Expiry date 2015-01-01 IFRS 7.8 f Disclosure, Effective 2015-01- 01 IFRS 7.8 q Disclosure		
IFRS	5	Total non-current financial liabilities	X _{instant, credit}	01 IFRS 7.8 g Disclosure IFRS 7.25 Disclosure		
IFRS	4					
IFRS IFRS	5	Current financial liabilities at fair value through profit or loss [abstract]	Υ	IFRS 7.8 e Disclosure		
		Current financial liabilities at fair value through profit or loss, classified as held for trading	X _{instant, credit}			
IFRS	6	Current financial liabilities at fair value through profit or loss, designated upon initial recognition	X _{instant, credit}	IFRS 7.8 e Disclosure		
IFRS	6	Total current financial liabilities at fair value through profit or loss Current financial liabilities at amortised cost	X _{instant, credit}	IFRS 7.8 e Disclosure		
IFRS	5	current financial liabilities at amortised cost	X _{instant, credit}	Expiry date 2015-01-01 IFRS 7.8 f Disclosure, Effective 2015-01- 01 IFRS 7.8 g Disclosure		
IFRS	5		X _{instant, credit}	IFRS 7.25 Disclosure		
IFRS IFRS	4 5	Categories of financial liabilities [abstract] Financial liabilities at fair value through profit or loss [abstract]				
IFRS	6	Financial liabilities at fair value through profit or loss that meet definition of held for trading	X _{instant, credit}	IFRS 7.8 e Disclosure		
IFRS	6	Financial liabilities at fair value through profit or loss, designated upon initial recognition	X _{instant, credit}	IFRS 7.8 e Disclosure		
IFRS	6		X _{instant, credit}	IFRS 7.8 e Disclosure		
IFRS	5	Financial liabilities at amortised cost	Xinstant, credit	Expiry date 2015-01-01 IFRS 7.8 f Disclosure, Effective 2015-01-		
IEDO	_	Total financial liabilities		01 IFRS 7.8 g Disclosure		
IFRS IFRS	5 4		X _{Instant, credit}	IFRS 7.25 Disclosure		
IFRS	5		X _{instant, credit}	IAS 1.55 Common practice		
IFRS	5		X _{instant, credit}	IAS 1.55 Common practice		
IFRS IFRS	5 5	Non-current government grants Non-current finance lease liabilities	X _{instant, credit}	IAS 1.55 Common practice IAS 1.55 Common practice		
IFRS	5		X _{instant, credit} X _{instant, credit}	IAS 1.55 Common practice		
IFRS	5	Non-current dividend payables	X _{instant, credit}	IAS 1.55 Common practice		
IFRS	5	Non-current interest payable	X _{instant, credit}	IAS 1.112 c Common practice		
IFRS IFRS	5 4	Other non-current liabilities Miscellaneous current liabilities [abstract]	X _{instant, credit}	IAS 1.55 Common practice		
IFRS	5	Current recognised liabilities, defined benefit plan	X _{instant, credit}	IAS 1.55 Common practice		
IFRS	5	Current derivative financial liabilities	X _{instant, credit}	IAS 1.55 Common practice		
IFRS	5	* *	X _{instant, credit}	IAS 1.55 Common practice		
IFRS	5 5		X _{instant, credit}	IAS 1.55 Common practice		
IFRS IFRS	5		X _{Instant, credit} X _{Instant, credit}	IAS 1.55 Common practice IAS 1.55 Common practice		
IFRS	5	Current interest payable	X _{instant, credit}	IAS 1.112 c Common practice		
IFRS	5	Current accrued expenses and other current liabilities	Xinstant, credit	IAS 1.55 Common practice		
IFRS	5	Other current liabilities Miscellaneous liabilities [abstract]	X _{instant, credit}	IAS 1.55 Common practice		
IFRS IFRS	4 5		X _{instant, credit}	IAS 1.55 Common practice		
IFRS	5		Xinstant, credit	IAS 1.55 Common practice		
IFRS	5	Advances received	X _{instant, credit}	IAS 1.55 Common practice		
IFRS	5	Dividend payables Interest payable	X _{instant, credit}	IAS 1.55 Common practice		
IFRS IFRS	5 5	Interest payable Deposits from banks	X _{instant, credit} X _{instant, credit}	IAS 1.112 c Common practice IAS 1.55 Common practice		
IFRS	5		Jones, Clear			
IFRS	6	Balances on term deposits from customers	X _{instant, credit}	IAS 1.112 c Common practice		
IFRS	6	Balances on demand deposits from customers	X _{instant, credit}	IAS 1.112 c Common practice		
IFRS IFRS	6	Balances on current accounts from customers Balances on other deposits from customers	X _{instant, credit} X _{instant, credit}	IAS 1.112 c Common practice IAS 1.112 c Common practice		
IFRS	6	Total deposits from customers	Xinstant, credit	IAS 1.55 Common practice		
IFRS	5	Liabilities due to central banks	X _{instant, credit}	IAS 1.55 Common practice		
IFRS	5		v	IAS 1 112 a Commer		
IFRS IFRS	6	Dated subordinated liabilities Undated subordinated liabilities	X _{instant, crodit} X _{instant, crodit}	IAS 1.112 c Common practice IAS 1.112 c Common practice		
IFRS	6	Total subordinated liabilities	Xinstant, credit	IAS 1.55 Common practice		
IFRS	5	Debt instruments issued	X _{instant, credit}	IAS 1.55 Common practice		
IFRS	5		X _{instant, credit}	IAS 1.55 Common practice		
IFRS IFRS	5 5		X _{instant, credit} X _{instant, credit}	IAS 1.55 Common practice IAS 1.55 Common practice		
IFRS	5	Other liabilities	Xinstant, credit Xinstant, credit	IAS 1.55 Common practice		
IFRS	4	Miscellaneous equity [abstract]				
IFRS	5	Capital reserve	X _{instant, credit}	IAS 1.55 Common practice		
IFRS IFRS	5 5	Additional paid-in capital Accumulated other comprehensive income	X _{instant, credit} X _{instant, credit}	IAS 1.55 Common practice IAS 1.55 Common practice		
IFRS	4	Other reserves [abstract]	Athens, credit			
IFRS	5	Revaluation surplus	Xinstant, credit	IAS 16.39 Disclosure, IAS 38.85 Disclosure		
IFRS	5	Reserve of exchange differences on translation	X _{instant, credit}	IAS 21.52 b Disclosure		
IFRS IFRS	5 5	Reserve of cash flow hedges Reserve of gains and losses on remeasuring available-for-sale financial assets	X _{instant, credit} X _{instant, credit}	IAS 1.78 e Common practice Expiry date 2015-01-01 IAS 1.78 e Common practice		
IFRS	5		Xinstant, credit	IAS 1.78 e Common practice		
IFRS	5	Reserve of remeasurements of defined benefit plans	X _{instant, credit}	IAS 1.78 e Common practice		
IFRS	5	Amount recognised in other comprehensive income and accumulated in equity relating to non- current assets or disposal groups held for sale	X _{instant, credit}	IFRS 5 - Example 12 Example, IFRS 5.38 Disclosure		
IFRS	5	Reserve of gains and losses from investments in equity instruments	X _{instant, credit}	Effective 2015-01-01 IAS 1.78 e Common practice		
IFRS	5	Reserve of change in fair value of financial liability attributable to change in credit risk of liability	X _{instant, credit}	Effective 2015-01-01 IAS 1.78 e Common practice		
	5	Reserve for catastrophe	X _{instant, credit}	IFRS 4.IG58 Disclosure		
IFRS						

IFRS IFRS	5 5	Reserve for equalisation Reserve of discretionary participation features	X _{instant, credit} X _{instant, credit}	IFRS 4.IG58 Disclosure IFRS 4.IG22 f Disclosure			
IFRS	5	Reserve of equity component of convertible instruments	X _{instant, credit}	IAS 1.55 Common practice			
IFRS	5	Capital redemption reserve	X _{instant, credit}	IAS 1.55 Common practice			
IFRS IFRS	5	Merger reserve Statutory reserve	X _{instant, credit} X _{instant, credit}	IAS 1.55 Common practice IAS 1.55 Common practice			
IFRS	5	Total other reserves	X _{instant, credit}	IAS 1.78 e Example			
IFRS IFRS	4	Net assets (liabilities) [abstract] Assets	X _{instant, debit}	IAS 1.55 Disclosure, IFRS 13.93 a Disclosure, IFRS 13.93 b Disclosure,			
II KS	J	naseta	Ainstant, debit	IFRS 13.93 e Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 C Disclosure			
IFRS	5	Liabilities	(X) _{instant, credit}	IAS 1.55 Disclosure, IFRS 13.93 a Disclosure, IFRS 13.93 b Disclosure			
				IFRS 13.93 e Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 d Disclosure			
IFRS IFRS	5	Net assets (liabilities)	X _{instant, debit}	IFRS 1.IG63 Example			
IFRS	5	Net current assets (liabilities) [abstract] Current assets	X _{instant, debit}	IAS 1.66 Disclosure IFRS 12.B10 b Example, IFRS 12.B12 b (i) Disclosure			
IFRS	5	Current liabilities	(X) _{instant, credit}	IAS 1.69 Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (iii) Disclosure			
	5	Net current assets (liabilities)		IAS 1.55 Common practice			
IFRS AU	2	Disclosure of consolidated and separate financial statements [table]	X _{instant, debit}	IAS 1.55 Common practice		ASIC CO10/654	No
IFRS	3	Consolidated and separate financial statements [axis]	axis		ASIC CO10/654		No
IFRS IFRS	4 5	Consolidated [member] Separate [member]	member member	IAS 27.4 Disclosure IAS 27.4 Disclosure			No No
IFRS	5	[800200] Notes - Analysis of income and expense	member	IAS 27.4 Disclosure			NO
AU		Disclosure of consolidated and separate financial statements [abstract]					No
AU IFRS	2	Disclosure of consolidated and separate financial statements [line items] Analysis of income and expense [abstract]	line items				No
IFRS	4	Revenue [abstract]					
IFRS IFRS	5	Revenue from sale of goods Revenue from sale of copper	X _{duration, credit}	IAS 18.35 b (i) Disclosure IAS 18.35 b (i) Common practice			
IFRS	6	Revenue from sale of gold	X _{duration, credit} X _{duration, credit}	IAS 18.35 b (i) Common practice			
IFRS	6	Revenue from sale of silver	X _{duration, credit}	IAS 18.35 b (i) Common practice			
IFRS IFRS	6	Revenue from sale of oil and gas products Revenue from sale of crude oil	X _{duration, credit} X _{duration, credit}	IAS 18.35 b (i) Common practice IAS 18.35 b (i) Common practice			
IFRS	6	Revenue from sale of natural gas	X _{duration, credit}	IAS 18.35 b (i) Common practice			
IFRS	6	Revenue from sale of petroleum and petrochemical products	X _{duration, credit}	IAS 18.35 b (i) Common practice			
IFRS IFRS	5 5	Revenue from rendering of services Revenue from construction contracts	X _{duration, credit} X _{duration, credit}	IAS 18.35 b (ii) Disclosure IAS 11.39 a Disclosure, IAS 18.35 b Disclosure, IFRIC 15.20 b Disclosure			
IFRS	5	Royalty income	X _{duration, credit}	IAS 18.35 b (iv) Disclosure			
IFRS	5	Interest income	X _{duration, credit}	IAS 18.35 b (iii) Discissure, IFRS 12.B13 e Discissure, IFRS 8.23 c			
IFRS	6	Interest income on available-for-sale financial assets	X _{duration, credit}	Disclosure IFRS 8.28 e Disclosure IAS 1.112 c Common practice			
IFRS	6	Interest income on cash and bank balances at central banks	X _{duration, credit}	IAS 1.112 c Common practice			
IFRS IFRS	6	Interest income on cash and cash equivalents Interest income on debt instruments held	X _{duration, credit} X _{duration, credit}	IAS 1.112 c Common practice IAS 1.112 c Common practice			
IFRS	6	Interest income on dept instruments held Interest income on financial assets designated at fair value through profit or loss	Aduration, credit X _{duration, credit}	IAS 1.112 c Common practice			
IFRS	6	Interest income on financial assets held for trading	X _{duration, credit}	IAS 1.112 c Common practice			
IFRS IFRS	6	Interest income on held-to-maturity investments Interest income on loans and advances to banks	X _{duration, credit} X _{duration, credit}	IAS 1.112 c Common practice IAS 1.112 c Common practice			
IFRS	6	Interest income on loans and advances to balks Interest income on loans and advances to customers	X _{duration, credit}	IAS 1.112 c Common practice			
IFRS	6	Interest income on loans and receivables	X _{duration, credit}	IAS 1.112 c Common practice			
IFRS IFRS	6	Interest income on other financial assets Interest income on reverse repurchase agreements and cash collateral on securities	X _{duration, credit} X _{duration, credit}	IAS 1.112 c Common practice IAS 1.112 c Common practice			
IFRS	5	borrowed Dividend income	X _{duration, credit}	IAS 18.35 b (v) Disclosure			
IFRS	5	Other revenue	X _{duration, credit}	IAS 18.35 b Disclosure			
IFRS	5	Total revenue	X _{duration, credit}	IAS 1.102 Example, IAS 1.103 Example, IAS 1.82 a Disclosure, IAS 18.35 b Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (v) Disclosure,			
				IFRS 8.23 a Disclosure, IFRS 8.28 a Disclosure, IFRS 8.32 Disclosure,			
				IFRS 8.33 a Disclosure, IFRS 8.34 Disclosure			
IFRS IFRS	4 5	Revenue arising from exchanges of goods or services [abstract] Revenue arising from exchanges of goods or services, sale of goods	X _{duration, credit}	IAS 18.35 c Disclosure			
IFRS	5	Revenue arising from exchanges of goods or services, rendering of services	X _{duration, credit}	IAS 18.35 c Disclosure			
IFRS	5	Revenue arising from exchanges of goods or services, construction contracts	X _{duration, credit}	IAS 18.35 c Disclosure			
IFRS IFRS	5 5	Income arising from exchanges of goods or services, royalties Income arising from exchanges of goods or services, interest	X _{duration, credit} X _{duration, credit}	IAS 18.35 c Disclosure IAS 18.35 c Disclosure			
IFRS	5	Income arising from exchanges of goods or services, dividends	X _{duration, credit}	IAS 18.35 c Disclosure			
IFRS	5	Revenue arising from exchanges of goods or services, other revenue Total revenue arising from exchanges of goods or services	X _{duration, credit}	IAS 18.35 c Disclosure IAS 18.35 c Disclosure			
IFRS IFRS	5 4	Total revenue arising from exchanges of goods or services Material income and expense [abstract]	X _{duration, credit}	IAS 18.35 C Disclosure			
IFRS	5	Write-downs (reversals of write-downs) of inventories [abstract]					
IFRS IFRS	6	Inventory write-down Reversal of inventory write-down	X _{duration} (X) _{duration}	IAS 1.98 a Disclosure, IAS 2.36 e Disclosure IAS 1.98 a Disclosure, IAS 2.36 f Disclosure			
IFRS	6	Net write-downs (reversals of write-downs) of inventories	X _{duration} , debit	IAS 1.98 a Disclosure			
IFRS	5	Write-downs (reversals of write-downs) of property, plant and equipment [abstract]		146.47.70 - 63			
IFRS IFRS	6	Impairment loss recognised in profit or loss, property, plant and equipment Reversal of impairment loss recognised in profit or loss, property, plant and equipment	X _{duration} (X) _{duration}	IAS 16.73 e (v) Disclosure, IAS 1.98 a Disclosure IAS 16.73 e (vi) Disclosure, IAS 1.98 a Disclosure			
IFRS	6	Net write-downs (reversals of write-downs) of property, plant and equipment	X _{duration}	IAS 1.98 a Disclosure			
IFRS	5	Expense of restructuring activities	X _{duration} , debit	IAS 1.98 b Disclosure			
IFRS	5	Reversal of provisions for cost of restructuring	X _{duration, credit}	IAS 1.98 b Disclosure			
IFRS IFRS	5 6	Gains (losses) on disposals of non-current assets [abstract] Gains on disposals of non-current assets	X _{duration, credit}	IAS 1.112 c Common practice			
IFRS	6	Losses on disposals of non-current assets	(X) _{duration, debit}	IAS 1.112 c Common practice			
IFRS IFRS	6 5	Net gains (losses) on disposals of non-current assets Gains (losses) on disposals of property, plant and equipment [abstract]	X _{duration, credit}	IAS 1.112 c Common practice			
IFRS	6	Gains on disposals of property, plant and equipment	X _{duration, credit}	IAS 1.98 c Disclosure			
IFRS	6	Losses on disposals of property, plant and equipment	(X) _{duration, debit}	IAS 1.98 c Disclosure			
IFRS IFRS	6 5	Net gains (losses) on disposals of property, plant and equipment Gains (losses) on disposals of investments [abstract]	X _{duration, credit}	IAS 1.98 c Disclosure			
IFRS	6	Gains on disposals of investments	X _{duration, credit}	IAS 1.98 d Disclosure			
IFRS IFRS	6	Losses on disposals of investments Net gains (losses) on disposals of investments	(X) _{duration, debit}	IAS 1.98 d Disclosure IAS 1.98 d Disclosure			
IFRS	5	Gains (losses) on disposals of other non-current assets	X _{duration, credit} X _{duration, credit}	IAS 1.98 d Disclosure			
IFRS	5	Gain (loss) arising from difference between carrying amount of financial liability extinguished and consideration paid	X _{duration, credit}	IFRIC 19.11 Disclosure			
IFRS	5	Expense (income) on discontinued operations	X _{duration, debit}	IAS 1.98 e Disclosure			
IFRS IFRS	5	Gains (losses) on litigation settlements [abstract] Gains on litigation settlements	X _{duration, credit}	IAS 1.98 f Disclosure			
IFRS	6	Losses on litigation settlements	(X) _{duration, debit}	IAS 1.98 f Disclosure			
IFRS IFRS	6 5	Net gains (losses) on litigation settlements Other reversals of provisions	X _{duration, credit}	IAS 1.98 f Disclosure			
IFRS IFRS	5	Other reversals of provisions Income from continuing operations attributable to owners of parent	X _{duration, credit} X _{duration, credit}	IAS 1.98 g Disclosure IFRS 5.33 d Disclosure			
IFRS	5	Income from discontinued operations attributable to owners of parent	X _{duration, credit}	IFRS 5.33 d Disclosure			
IFRS IFRS	5 5	Profit (loss) from continuing operations attributable to non-controlling interests Profit (loss) from discontinued operations attributable to non-controlling interests	X _{duration, credit} X _{duration, credit}	IFRS 5 - Example 11 Example IFRS 5 - Example 11 Example			
IFRS	5	Dividends classified as expense	X _{duration} , credit X _{duration} , debit	IAS 32.40 Example			
IFRS	5	Royalty expense	X _{duration, debit}	IAS 1.85 Common practice			
IFRS IFRS	5 5	Research and development expense Investment income	X _{duration, debit} X _{duration, credit}	IAS 38.126 Disclosure IAS 1.85 _{Common practice} , IAS 26.35 b (iii) _{Disclosure}			
IFRS	5	Finance income (cost)	X _{duration, credit}	IAS 1.85 Common practice			
IFRS IFRS	6 5	Other finance income (cost) Other finance income	X _{duration, credit}	IAS 1.85 Common practice IAS 1.112 c Common practice			
IFRS	5	Other finance income Other finance cost	X _{duration, credit} X _{duration, debit}	IAS 1.112 c Common practice IAS 1.112 c Common practice			
IFRS	5	Interest expense	X _{duration, debit}	IFRS 12.B13 f Disclosure, IFRS 8.23 d Disclosure, IFRS 8.28 e Disclosure			

IFRS	6	Interest expense on bank loans and overdrafts	X _{duration, debit}	IAS 1.112 c Common practice		
IFRS	6	Interest expense on bonds	X _{duration, debit}	IAS 1.112 c Common practice		
IFRS IFRS	6	Interest expense on borrowings Interest expense on debt instruments issued	X _{duration, debit}	IAS 1.112 c Common practice IAS 1.112 c Common practice		
IFRS	6	Interest expense on dept instruments issued Interest expense on deposits from banks	X _{duration, debit} X _{duration, debit}	IAS 1.112 c Common practice		
IFRS	6	Interest expense on deposits from customers	X _{duration, debit}	IAS 1.112 c Common practice		
IFRS	6	Interest expense on liabilities due to central banks	X _{duration, debit}	IAS 1.112 c Common practice		
IFRS IFRS	6	Interest expense on finance leases Interest expense on financial liabilities designated at fair value through profit or loss	X _{duration, debit} X _{duration, debit}	IAS 1.112 c Common practice IAS 1.112 c Common practice		
IFRS	6	Interest expense on financial liabilities held for trading	X _{duration, debit}	IAS 1.112 c Common practice		
IFRS	6	Interest expense on other financial liabilities	X _{duration, debit}	IAS 1.112 c Common practice		
IFRS IFRS	6 5	Interest expense on repurchase agreements and cash collateral on securities lent Expense due to unwinding of discount on provisions	X _{duration, debit}	IAS 1.112 c Common practice IAS 1.112 c Common practice		
IFRS	5	Repairs and maintenance expense	X _{duration, debit} X _{duration, debit}	IAS 1.85 Common practice		
IFRS	5	Fuel and energy expense	X _{duration, debit}	IAS 1.112 c Common practice		
IFRS IFRS	5	Other operating income (expense) Miscellaneous other operating income	X _{duration, credit}	IAS 1.85 Common practice IAS 1.112 c Common practice		
IFRS	5	Miscellaneous other operating income Miscellaneous other operating expense	X _{duration, credit} X _{duration, debit}	IAS 1.112 c Common practice		
IFRS	5	Distribution and administrative expense	X _{duration, debit}	IAS 1.85 Common practice		
IFRS	5	Directors' remuneration expense	X _{duration, debit}	IAS 1.112 c Common practice		
IFRS IFRS	5	Revenue and operating income Rental income	X _{duration, credit} X _{duration, credit}	IAS 1.85 Common practice IAS 1.112 c Common practice		
IFRS	5	Rental expense	X _{duration, debit}	IAS 1.85 Common practice		
IFRS	5	Income from reimbursements under insurance policies	X _{duration, credit}	IAS 1.112 c Common practice		
IFRS IFRS	5	Operating expense excluding cost of sales Sales and marketing expense	X _{duration, debit} X _{duration, debit}	IAS 1.85 Common practice IAS 1.85 Common practice		
IFRS	5	Gains (losses) on change in fair value of derivatives [abstract]	GOLDON, GOLDON			
IFRS	6	Gains on change in fair value of derivatives	X _{duration, credit}	IAS 1.85 Common practice		
IFRS IFRS	6	Losses on change in fair value of derivatives Net gains (losses) on change in fair value of derivatives	(X) _{duration, debit} X _{duration, credit}	IAS 1.85 Common practice IAS 1.85 Common practice		
IFRS	5	Fee and commission income (expense) [abstract]	dummi, creat			
IFRS	6	Fee and commission income [abstract]	v	MC 1 MC - C		
IFRS IFRS	7	Brokerage fee income Portfolio and other management fee income	X _{duration, credit} X _{duration, credit}	IAS 1.112 c Common practice IAS 1.112 c Common practice		
IFRS	7	Credit-related fee and commission income	X _{duration, credit}	IAS 1.112 c Common practice		
IFRS	7	Other fee and commission income	X _{duration, credit}	IAS 1.112 c Common practice		
IFRS IFRS	7	Total fee and commission income Fee and commission expense [abstract]	X _{duration, credit}	IAS 1.85 Common practice		
IFRS	7	Brokerage fee expense	(X) _{duration, debit}	IAS 1.112 c Common practice		
IFRS	7	Other fee and commission expense	(X) _{duration, debit}	IAS 1.112 c Common practice		
IFRS IFRS	7	Total fee and commission expense	(X) _{duration, debit}	IAS 1.85 Common practice		
IFRS IFRS	5	Net fee and commission income (expense) Trading income (expense) [abstract]	X _{duration, credit}	IAS 1.85 Common practice		
IFRS	6	Trading income (expense) on debt instruments	X _{duration, credit}	IAS 1.112 c Common practice		
IFRS	6	Trading income (expense) on equity instruments	X _{duration, credit}	IAS 1.112 c Common practice		
IFRS IFRS	6 7	Trading income (expense) on derivative financial instruments Trading income (expense) on foreign exchange contracts	X _{duration, credit} X _{duration, credit}	IAS 1.112 c Common practice IAS 1.112 c Common practice		
IFRS	6	Other trading income (expense)	X _{duration, credit}	IAS 1.112 c Common practice		
IFRS	6	Total trading income (expense)	X _{duration, credit}	IAS 1.85 Common practice		
IFRS IFRS	5	Net earned premium Claims and benefits paid, net of reinsurance recoverles	X _{duration, credit} X _{duration, debit}	IAS 1.85 Common practice IAS 1.85 Common practice		
IFRS	5	Increase (decrease) in provision for unearned premium	X _{duration, debit}	IAS 1.85 Common practice		
IFRS	5	Premiums written, net of reinsurance	X _{duration, credit}	IAS 1.85 Common practice		
IFRS IFRS	5	Increase (decrease) in insurance liabilities, net of reinsurance Acquisition and administration expense related to insurance contracts	X _{duration, debit} X _{duration, debit}	IAS 1.85 Common practice IAS 1.85 Common practice		
IFRS	4	Expenses by nature [abstract]	Pouration, debit	The first common practice		
IFRS	5	Raw materials and consumables used	X _{duration, debit}	IAS 1.102 Example, IAS 1.99 Disclosure		
IFRS IFRS	5	Services expense Insurance expense	X _{duration, debit} X _{duration, debit}	IAS 1.85 Common practice IAS 1.112 c Common practice		
IFRS	6	Professional fees expense	X _{duration, debit}	IAS 1.112 c Common practice		
IFRS	6	Transportation expense	X _{duration, debit}	IAS 1.112 c Common practice		
IFRS IFRS	5	Classes of employee benefits expense [abstract] Short-term employee benefits expense [abstract]				
IFRS	7	Wages and salaries	X _{duration, debit}	IAS 19.9 Common practice		
IFRS	7	Social security contributions	X _{duration, debit}	IAS 19.9 Common practice		
IFRS IFRS	7	Other short-term employee benefits Total short-term employee benefits expense	X _{duration, debit} X _{duration, debit}	IAS 19.9 Common practice IAS 1.112 c Common practice		
IFRS	6	Post-employment benefit expense, defined contribution plans	X _{duration, debit}	IAS 19.53 Disclosure		
IFRS	6	Post-employment benefit expense, defined benefit plans	X _{duration, debit}	IAS 19.5 Common practice		
IFRS IFRS	6	Termination benefits expense Other long-term employee benefits	X _{duration, debit} X _{duration, debit}	IAS 19.171 Common practice IAS 19.158 Common practice		
IFRS	6	Other employee expense	X _{duration, debit}	IAS 19.5 Common practice		
IFRS	6	Total employee benefits expense	X _{duration, debit}	IAS 1.102 Example, IAS 1.104 Disclosure, IAS 1.99 Disclosure		
IFRS IFRS	5	Depreciation and amortisation expense [abstract] Depreciation expense	X _{duration, debit}	IAS 1.112 c Common practice		
IFRS	6	Amortisation expense	X _{duration, debit}	IAS 1.112 c Common practice		
IFRS	6	Total depreciation and amortisation expense	X _{duration, debit}	IAS 1.102 Example, IAS 1.104 Disclosure, IAS 1.99 Disclosure, IFRS 12.B13 d Disclosure, IFRS 8.23 e Disclosure, IFRS 8.28 e Disclosure		
IEO.		harden de la completa del completa de la completa de la completa del completa de la completa della completa della completa de la completa della completa del	V			
IFRS IFRS	5	Impairment loss (reversal of impairment loss) recognised in profit or loss Tax expense other than income tax expense	X _{duration, debit} X _{duration, debit}	IAS 1.99 Disclosure IAS 1.85 Common practice		
IFRS	5	Other expenses	X _{duration, debit}	IAS 1.102 Example, IAS 1.99 Disclosure		
IFRS	5	Total expenses, by nature	X _{duration, debit}	IAS 1.99 Disclosure		
IFRS IFRS	5	Earnings per share [abstract] Basic and diluted earnings per share [abstract]				
IFRS	6	Basic and diluted earnings (loss) per share from continuing operations	X.XX _{duration}	IAS 1.85 Common practice		
IFRS	6	Basic and diluted earnings (loss) per share from discontinued operations	X.XX _{duration}	IAS 1.85 Common practice		
IFRS IFRS	6	Total basic and diluted earnings (loss) per share Miscellaneous other comprehensive income [abstract]	X.XX _{duration}	IAS 1.85 Common practice		
IFRS	5	Increase (decrease) in accumulated deferred tax recognised in other comprehensive income	X _{duration, debit}	IAS 1.85 Common practice		
IFRS	5	due to change in tax rate Other comprehensive income, attributable to owners of parent	X _{duration, credit}	IAS 1.85 Common practice		
IFRS	5	Other comprehensive income, attributable to non-controlling interests	X _{duration, credit}	IAS 1.85 Common practice		
IFRS IFRS	5	Other individually immaterial components of other comprehensive income, net of tax Other individually immaterial components of other comprehensive income, before tax	X _{duration, credit} X _{duration, credit}	IAS 1.85 Common practice IAS 1.85 Common practice		
IFRS	5	Income tax relating to other individually immaterial components of other comprehensive	X _{duration, debit}	IAS 1.85 Common practice		
IFRS	4	income Share of other comprehensive income of associates and joint ventures accounted for using				
IFRS	5	equity method, net of tax fabstract1 Share of other comprehensive income of associates and joint ventures accounted for using	X _{duration, credit}	IAS 1.82A a Disclosure		
IFRS	5	equity method that will not be reclassified to profit or loss, net of tax. Share of other comprehensive income of associates and joint ventures accounted for using	X _{duration, credit}	IAS 1.82A b Disclosure		
IFRS	5	equity method that will be reclassified to profit or loss, net of tax Total share of other comprehensive income of associates and joint ventures accounted for	X _{duration, credit}	IAS 1.91 a Disclosure, IFRS 12.B16 C Disclosure		
IFRS	4	using equity method, net of tax Share of other comprehensive income of associates and joint ventures accounted for using	and the same of th	DALUME		
IFRS	5	equity method, before tax [abstract] Share of other comprehensive income of associates and joint ventures accounted for using	X	IAS 1.82A a Disclosure		
IFRS	5	equity method that will not be reclassified to profit or loss, before tax	X _{duration, credit}	IAS 1.82A b Disclosure		
	5	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 Total share of other comprehensive income of associates and leight ventures accounted for	X _{duration, credit}			
IFRS		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	4	Income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method [abstract]	v	IAC 1 01 Disalogues		
IFRS	5	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	Aduration, debit	IAS 1.91 Disclosure		
IFRS	5	Income tax relating to share of other comprehensive income of associates and joint ventures	X _{duration, debit}	IAS 1.91 Disclosure		
IFRS	5	accounted for using equity method that will be reclassified to profit or loss Aggregated income tax relating to share of other comprehensive income of associates and	X _{duration, debit}	IAS 1.90 Disclosure		
IFRS	4	ioint ventures accounted for using equity method Income tax relating to components of other comprehensive income [abstract]				

IFRS	5	Income tax relating to components of other comprehensive income that will not be reclassified	X _{duration, debit}	IAS 1.91 Disclosure			
IFRS	5	to profit or loss Income tax relating to components of other comprehensive income that will be reclassified to	X _{duration, debit}	IAS 1.91 Disclosure			
IFRS	5	profit or loss Aggregated income tax relating to components of other comprehensive income	X _{duration}	IAS 12.81 ab Disclosure, IAS 1.90 Disclosure			
AU IFRS	2	Disclosure of consolidated and separate financial statements [table] Consolidated and separate financial statements [axis]	table axis	IAS 27.4 Disclosure	ASIC CO10/654	ASIC CO10/654	No No
IFRS	4	Consolidated [member]	member	IAS 27.4 Disclosure			No
IFRS IFRS	5	Separate [member] [800300] Notes - Statement of cash flows, additional disclosures	member	IAS 27.4 Disclosure			No
AU		Disclosure of consolidated and separate financial statements [abstract]					No
AU IFRS	2	Disclosure of consolidated and separate financial statements [line items] Statement of cash flows [abstract]	line items				No
IFRS	4	Cash flows from (used in) operating activities [abstract]					
IFRS IFRS	5 6	Classes of cash payments from operating activities [abstract] Payments to suppliers for goods and services and to and on behalf of employees	X _{duration, credit}	IAS 7.14 Common practice			
IFRS	6	Payments for exploration and evaluation expenses	X _{duration, credit}	IAS 7.14 Common practice			
IFRS IFRS	5 5	Adjustments for interest expense Adjustments for interest income	X _{duration, debit} X _{duration, credit}	IAS 7.20 Common practice IAS 7.20 Common practice			
IFRS	5	Adjustments for dividend income	X _{duration, credit}	IAS 7.20 Common practice			
IFRS IFRS	5	Adjustments for finance income Adjustments for finance income (cost)	X _{duration, credit} X _{duration, credit}	IAS 7.20 Common practice IAS 7.20 Common practice			
IFRS	5	Adjustments for deferred tax expense	X _{duration, debit}	IAS 7.20 Common practice			
IFRS IFRS	5 5	Adjustments to reconcile profit (loss) other than changes in working capital Cash flows from (used in) operations before changes in working capital	X _{duration, debit} X _{duration}	IAS 7.20 Common practice IAS 7 - A Statement of cash flows for an entity other than a			
IFRS	5	Increase (decrease) in working capital	X _{duration, credit}	financial institution Example, IAS 7.20 Common practice IAS 7.20 Common practice			
IFRS	5	Adjustments for decrease (increase) in trade and other receivables	X _{duration, debit}	IAS 7.20 Common practice			
IFRS IFRS	5 5	Adjustments for increase (decrease) in trade and other payables Adjustments for decrease (increase) in other assets	X _{duration, debit} X _{duration, debit}	IAS 7.20 Common practice IAS 7.20 Common practice			
IFRS	5	Adjustments for increase (decrease) in other liabilities	X _{duration, debit}	IAS 7.20 Common practice			
IFRS IFRS	5 5	Adjustments for decrease (increase) in other current assets Adjustments for increase (decrease) in other current liabilities	X _{duration, debit} X _{duration, debit}	IAS 7.20 Common practice IAS 7.20 Common practice			
IFRS	5	Adjustments for increase (decrease) in employee benefit liabilities	X _{duration, debit}	IAS 7.20 Common practice			
IFRS IFRS	5 5	Adjustments for decrease (increase) in loans and advances to customers	X _{duration, debit}	IAS 7.20 Common practice IAS 7.20 Common practice			
IFRS IFRS	5	Adjustments for decrease (increase) in loans and advances to banks Adjustments for increase (decrease) in deposits from customers	X _{duration, debit} X _{duration, debit}	IAS 7.20 Common practice IAS 7.20 Common practice			
IFRS	5	Adjustments for increase (decrease) in deposits from banks	X _{duration, debit}	IAS 7.20 Common practice			
IFRS	5	Adjustments for increase (decrease) in insurance, reinsurance and investment contract liabilities Adjustments for increase in other provisions arising from passage of time.	X _{duration, debit}	IAS 7.20 Common practice			
IFRS IFRS	5 5	Adjustments for increase in other provisions arising from passage of time Adjustments for depreciation and amortisation expense and impairment loss (reversal of	X _{duration, debit} X _{duration, debit}	IAS 7.20 Common practice IAS 7.20 Common practice			
IFRS	5	impairment loss) recognised in profit or loss Adjustments for amortisation expense	X _{duration, debit}	IAS 7.20 Common practice			
IFRS	5	Adjustments for depreciation expense	X _{duration, debit}	IAS 7.20 Common practice			
IFRS IFRS	5 5	Adjustments for impairment loss recognised in profit or loss, goodwill Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss,	X _{duration, debit} X _{duration, debit}	IAS 7.20 Common practice IAS 7.20 Common practice			
IFRS	5	trade and other receivables Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss,	X _{duration, debit}	IAS 7.20 Common practice			
IFRS	5	inventories Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss,	X _{duration, debit}	IAS 7.20 Common practice			
IFRS	5	exploration and evaluation assets Adjustments for gains (losses) on fair value adjustment, investment property	X _{duration, credit}	IAS 7.20 Common practice			
IFRS IFRS	5 5	Adjustments for gains (losses) on change in fair value of derivatives	X _{duration, credit}	IAS 7.20 Common practice IAS 7.20 Common practice			
IFRS	5	Adjustments for gain (loss) on disposals, property, plant and equipment Adjustments for gain (loss) on disposal of investments in subsidiaries, joint ventures and	X _{duration, credit} X _{duration, credit}	IAS 7.20 Common practice			
IFRS	5	associates Adjustments for undistributed profits of investments accounted for using equity method	X _{duration, credit}	IAS 7.20 Common practice			
IFRS	5	Adjustments for increase (decrease) in deferred income	X _{duration, debit}	IAS 7.20 Common practice			
IFRS IFRS	5 5	Income taxes paid, classified as operating activities Income taxes refund, classified as operating activities	X _{duration, credit}	IAS 7.35 Common practice IAS 7.35 Common practice			
IFRS	5	Finance costs paid, classified as operating activities	X _{duration, debit} X _{duration, credit}	IAS 7.31 Common practice			
IFRS	5	Finance income received, classified as operating activities	X _{duration, debit}	IAS 7.31 Common practice			
IFRS IFRS	4 5	Cash flows from (used in) investing activities [abstract] Cash flows from (used in) decrease (increase) in restricted cash and cash equivalents	X _{duration, debit}	IAS 7.16 Common practice			
IFRS	5	Dividends received from investments accounted for using equity method, classified as investing activities	X _{duration, debit}	IAS 7.16 Common practice			
IFRS IFRS	5	Dividends received from associates, classified as investing activities Dividends received from joint ventures, classified as investing activities	X _{duration, debit} X _{duration, debit}	IAS 7.16 Common practice IAS 7.16 Common practice			
IFRS	5	Purchase of interests in associates	X _{duration, credit}	IAS 7.16 Common practice			
IFRS IFRS	5 5	Proceeds from sales of interests in associates Purchase of interests in investments accounted for using equity method	X _{duration, debit} X _{duration, credit}	IAS 7.16 Common practice IAS 7.16 Common practice			
IFRS	5	Proceeds from sales of investments accounted for using equity method	X _{duration, debit}	IAS 7.16 Common practice			
IFRS IFRS	5 5	Cash advances and loans made to related parties Cash receipts from repayment of advances and loans made to related parties	X _{duration, credit}	IAS 7.16 Common practice IAS 7.16 Common practice			
IFRS	5	Purchase of investment property	X _{duration, debit} X _{duration, credit}	IAS 7.16 Common practice			
IFRS	5	Proceeds from sales of investment property	X _{duration, debit}	IAS 7.16 Common practice			
IFRS IFRS	5 5	Purchase of biological assets Proceeds from sales of biological assets	X _{duration, credit} X _{duration, debit}	IAS 7.16 Common practice IAS 7.16 Common practice			
IFRS	5	Purchase of exploration and evaluation assets	X _{duration, credit}	IAS 7.16 Common practice			
IFRS IFRS	5 5	Proceeds from disposal of exploration and evaluation assets Purchase of mining assets	X _{duration, debit} X _{duration, credit}	IAS 7.16 Common practice IAS 7.16 Common practice			
IFRS	5	Proceeds from disposal of mining assets	X _{duration, debit}	IAS 7.16 Common practice			
IFRS IFRS	5 5	Purchase of oil and gas assets Proceeds from disposal of oil and gas assets	X _{duration, credit} X _{duration, debit}	IAS 7.16 Common practice IAS 7.16 Common practice			
IFRS	5	Proceeds from disposal of non-current assets or disposal groups classified as held for sale and discontinued operations		IAS 7.16 Common practice			
IFRS	5		X _{duration, credit}	IAS 7.16 Common practice			
IFRS	5	Proceeds from disposals of property, plant and equipment, intangible assets other than goodwill, investment property and other non-current assets	X _{duration, debit}	IAS 7.16 Common practice			
IFRS IFRS	5 5	Cash flows used in exploration and development activities Purchase of investments other than investments accounted for using equity method	X _{duration, credit}	IAS 7.16 Common practice IAS 7.16 Common practice			
IFRS	5	Proceeds from sales of investments other than investments accounted for using equity	X _{duration, credit} X _{duration, debit}	IAS 7.16 Common practice			
IFRS	5	method Purchase of financial instruments, classified as investing activities	X _{duration, credit}	IAS 7.16 Common practice			
IFRS	5	Proceeds from sales or maturity of financial instruments, classified as investing activities	X _{duration, debit}	IAS 7.16 Common practice			
IFRS IFRS	5 5	Purchase of available-for-sale financial assets Proceeds from disposal or maturity of available-for-sale financial assets	X _{duration, credit} X _{duration, debit}	IAS 7.16 Common practice IAS 7.16 Common practice			
IFRS	5	Cash flows from (used in) decrease (increase) in short-term deposits and investments	X _{duration, debit}	IAS 7.16 Common practice			
IFRS IFRS	5 5	Inflows of cash from investing activities Outflows of cash from investing activities	X _{duration, debit} X _{duration, credit}	IAS 7.16 Common practice IAS 7.16 Common practice			
IFRS	4	Cash flows from (used in) financing activities [abstract]	Juranon, Credit				
IFRS IFRS	5 5	Dividends paid to equity holders of parent, classified as financing activities Dividends paid to non-controlling interests, classified as financing activities	X _{duration, credit} X _{duration, credit}	IAS 7.17 Common practice IAS 7.17 Common practice			
IFRS	5	Proceeds from sale or issue of treasury shares	X _{duration, credit} X _{duration, debit}	IAS 7.17 Common practice			
IFRS	5	Proceeds from exercise of options	X _{duration, debit}	IAS 7.17 Common practice			
IFRS IFRS	5 5	Proceeds from issue of preference shares Proceeds from non-current borrowings	X _{duration, debit} X _{duration, debit}	IAS 7.17 Common practice IAS 7.17 Common practice			
IFRS	5	Repayments of non-current borrowings	X _{duration, credit}	IAS 7.17 Common practice			
IFRS IFRS	5 5	Proceeds from current borrowings Repayments of current borrowings	X _{duration, debit} X _{duration, credit}	IAS 7.17 Common practice IAS 7.17 Common practice			
IFRS	5	Cash flows from (used in) increase (decrease) in current borrowings	X _{duration, debit}	IAS 7.17 Common practice			
IFRS IFRS	5 5		X _{duration, debit} X _{duration, credit}	IAS 7.17 Common practice IAS 7.17 Common practice			
IFRS	5	Payments for share issue costs	X _{duration, credit}	IAS 7.17 Common practice			
IFRS IFRS	5 5	Payments for debt issue costs Proceeds from contributions of non-controlling interests	X _{duration, credit} X _{duration, debit}	IAS 7.17 Common practice IAS 7.17 Common practice			
IFRS	5	Proceeds from issue of subordinated liabilities	X _{duration, debit}	IAS 7.17 Common practice			
IFRS	5	Repayments of subordinated liabilities Disclosure of consolidated and separate financial statements [table]	X _{duration, credit} table	IAS 7.17 Common practice		ASIC CO10/654	No
AU	2	от солиониятел ана зералате пнанска зтатешентя [#8016]	CODIC				NU

IFRS IFRS	3 4 5	Consolidated and separate financial statements [axis] Consolidated [member] Separate [member]	axis member member	IAS 27.4 Disclosure IAS 27.4 Disclosure IAS 27.4 Disclosure	ASIC CO10/654		No No
IFRS	3	[800400] Notes - Statement of changes in equity, additional disclosures	member	IND 27.4 DISCOSULE			NO
AU		Disclosure of consolidated and separate financial statements [abstract]	line items				No No
AU IFRS	2	Disclosure of consolidated and separate financial statements [line items] Statement of changes in equity [abstract]	line items				NO
IFRS	4	Statement of changes in equity [line items]	line items				
IFRS IFRS	5	Dividends recognised as distributions to owners of parent, relating to prior years Dividends recognised as distributions to owners of parent, relating to current year	X _{duration, debit} X _{duration, debit}	IAS 1.106 d Common practice IAS 1.106 d Common practice			
IFRS	5	Dividends recognised as distributions to owners of parent	X _{duration, debit}	IAS 1.106 d Common practice			
IFRS IFRS	5 5	Dividends recognised as distributions to non-controlling interests Increase (decrease) through change in equity of subsidiaries, equity	X _{duration, debit} X _{duration, credit}	IAS 1.106 d Common practice IAS 1.106 d Common practice			
IFRS	5	Increase (decrease) through acquisition of subsidiary, equity	X _{duration, credit}	IAS 1.106 d Common practice			
IFRS	5	Increase (decrease) through disposal of subsidiary, equity	X _{duration, credit}	IAS 1.106 d Common practice			
IFRS	5	Increase (decrease) through transfer between revaluation surplus and retained earnings, equity	X _{duration, credit}	IAS 1.106 d Common practice			
IFRS IFRS	5 5	Increase (decrease) through transfer to statutory reserve, equity Increase (decrease) through appropriation of retained earnings, equity	X _{duration, credit} X _{duration, credit}	IAS 1.106 d Common practice IAS 1.106 d Common practice			
IFRS	5	Increase (decrease) through exercise of options, equity	X _{duration, credit}	IAS 1.106 d Common practice			
IFRS IFRS	5 5	Increase (decrease) through exercise of warrants, equity Increase (decrease) through conversion of convertible instruments, equity	X _{duration, credit} X _{duration, credit}	IAS 1.106 d Common practice IAS 1.106 d Common practice			
IFRS	5	Issue of convertible instruments	X _{duration, credit}	IAS 1.106 d Common practice			
IFRS	5	Decrease (increase) through tax on share-based payment transactions, equity	X _{duration, debit}	IAS 1.106 d Common practice			
IFRS IFRS	5	Increase (decrease) through transactions with owners, equity Purchase of treasury shares	X _{duration, credit} X _{duration, debit}	IAS 1.106 d Common practice IAS 1.106 d Common practice			
IFRS	5	Sale or issue of treasury shares	X _{duration, credit}	IAS 1.106 d Common practice			
IFRS IFRS	5 5	Cancellation of treasury shares Reduction of issued capital	X _{duration, credit} X _{duration, debit}	IAS 1.106 d Common practice IAS 1.106 d Common practice			
IFRS	5	Share issue related cost	X _{duration, debit}	IAS 1.106 d Common practice			
IFRS	4	Miscellaneous components of equity [abstract]		No. 1 100 Community in			
IFRS IFRS	5 5	Statutory reserve [member] Capital redemption reserve [member]	member member	IAS 1.108 Common practice IAS 1.108 Common practice			
IFRS	5	Merger reserve [member]	member	IAS 1.108 Common practice			
IFRS IFRS	5 5	Reserve of equity component of convertible instruments [member] Accumulated other comprehensive income [member]	member member	IAS 1.108 Common practice IAS 1.108 Common practice			
IFRS	5	Capital reserve [member]	member	IAS 1.108 Common practice			
IFRS	5	Additional paid-in capital [member]	member	IAS 1.108 Common practice			
IFRS AU	5	Miscellaneous other reserves [member] Disclosure of consolidated and separate financial statements [table]	member table	IAS 1.108 Common practice		ASIC CO10/654	No
IFRS	3	Consolidated and separate financial statements [axis]	axis	IAS 27.4 Disclosure	ASIC CO10/654		No
IFRS IFRS	4 5	Consolidated [member] Separate [member]	member member	IAS 27.4 Disclosure IAS 27.4 Disclosure			No No
IFRS		[800500] Notes - List of notes					
IFRS		Disclosure of notes and other explanatory information [text block]	text block	IAS 1.10 e Disclosure IAS 1.10 e Common practice			
IFRS IFRS	2	Disclosure of accounting judgements and estimates [text block] Disclosure of accrued expenses and other liabilities [text block]	text block text block	IAS 1.10 e Common practice IAS 1.10 e Common practice			
IFRS	2		text block	IAS 1.10 e Common practice			
IFRS	2	Disclosure of associates [text block]	text block	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 d Disclosure			
IFRS		Disclosure of auditors' remuneration [text block]	text block	IAS 1.10 e Common practice			
IFRS IFRS	2		text block text block	IAS 1.10 e Common practice IAS 1.10 e Common practice			
IFRS	2	Disclosure of basis of consolidation [text block]	text block	IAS 1.10 e Common practice			
IFRS IFRS	2	Disclosure of basis of preparation of financial statements [text block] Disclosure of biological assets, agriculture produce at point of harvest and government grants	text block text block	IAS 1.10 e Common practice IAS 41 - Disclosure Disclosure			
IFRS	2	related to biological assets [text block]	text block	IAS 1.10 e Common practice			
IFRS		Disclosure of business combinations [text block]	text block	IFRS 3 - Disclosures Disclosure			
IFRS	2		text block	IAS 1.10 e Common practice			
IFRS IFRS	2	Disclosure of cash and cash equivalents [text block] Disclosure of cash flow statement [text block]	text block text block	IAS 1.10 e Common practice IAS 7 - Presentation of a statement of cash flows Disclosure			
IFRS		Disclosure of changes in accounting policies [text block]	text block	IAS 1.10 e Common practice			
IFRS IFRS	2	Disclosure of changes in accounting policies, accounting estimates and errors [text block] Disclosure of collateral [text block]	text block text block	IAS 8 - Accounting policies Disclosure IAS 1.10 e Common practice			
IFRS	2	Disclosure of claims and benefits paid [text block]	text block	IAS 1.10 e Common practice			
IFRS	2	Disclosure of commitments [text block]	text block	IAS 1.10 e Common practice			
IFRS IFRS		Disclosure of commitments and contingent liabilities [text block] Disclosure of contingent liabilities [text block]	text block text block	IAS 1.10 e Common practice IAS 37.86 Disclosure			
IFRS	2	Disclosure of cost of sales [text block]	text block	IAS 1.10 e Common practice			
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IFRS	2		text block	IAS 1.10 e Common practice			
IFRS	2	Disclosure of deferred income [text block] Disclosure of deferred taxes [text block]	text block	IAS 1.10 e Common practice IAS 1.10 e Common practice			
IFRS IFRS	2		text block text block	IAS 1.10 e Common practice			
IFRS	2	Disclosure of deposits from customers [text block]	text block	IAS 1.10 e Common practice			
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IFRS	2		text block	IAS 1.10 e Common practice			
IFRS IFRS		Disclosure of dividends [text block]	text block	IAS 1.10 e Common practice			
IFRS IFRS	2	Disclosure of earnings per share [text block] Disclosure of effect of changes in foreign exchange rates [text block]	text block text block	IAS 33 - Disclosure Disclosure IAS 21 - Disclosure Disclosure			
IFRS	2	Disclosure of employee benefits [text block]	text block	IAS 19 - Scope Disclosure			
IFRS IFRS	2	Disclosure of entity's operating segments [text block] Disclosure of events after reporting period [text block]	text block text block	IFRS 8 - Disclosure Disclosure IAS 10 - Disclosure Disclosure			
IFRS	2	Disclosure of expenses [text block]	text block	IAS 1.10 e Common practice			
IFRS IFRS	2	Disclosure of expenses by nature [text block] Disclosure of exploration and evaluation assets [text block]	text block text block	IAS 1.10 e Common practice IFRS 6 - Disclosure Disclosure			
IFRS		Disclosure of exploration and evaluation assets [text block] Disclosure of fair value measurement [text block]	text block	IFRS 6 - Disclosure Disclosure IFRS 13 - Disclosure Disclosure			
IFRS	2	Disclosure of fair value of financial instruments [text block]	text block	IAS 1.10 e Common practice			
IFRS IFRS	2	Disclosure of fee and commission income (expense) [text block] Disclosure of finance cost [text block]	text block text block	IAS 1.10 e Common practice IAS 1.10 e Common practice			
IFRS	2		text block	IAS 1.10 e Common practice			
IFRS IFRS	2	Disclosure of finance income [text block] Disclosure of financial assets held for trading [text block]	text block	IAS 1.10 e Common practice			
IFRS	2		text block text block	IAS 1.10 e Common practice IFRS 7 - Scope Disclosure			
IFRS	2	Disclosure of financial instruments at fair value through profit or loss [text block]	text block	IAS 1.10 e Common practice			
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IFRS IFRS	2	**	text block text block	IAS 1.10 e Common practice IAS 1.10 e Common practice			
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IFRS		Disclosure of first-time adoption [text block]	text block	IFRS 1 - Presentation and disclosure Disclosure			
IFRS IFRS	2	Disclosure of general and administrative expense [text block] Disclosure of general information about financial statements [text block]	text block text block	IAS 1.10 e Common practice IAS 1.51 Disclosure			
IFRS	2	Disclosure of going concern [text block]	text block	IAS 1.10 e Common practice			
IFRS IFRS	2		text block text block	IAS 1.10 e Common practice IAS 20 - Disclosure Disclosure			
IFRS		Disclosure of government grants [text block] Disclosure of impairment of assets [text block]	text block	IAS 20 - Disclosure Disclosure IAS 36 - Disclosure Disclosure			
IFRS	2	Disclosure of income tax [text block]	text block	IAS 12 - Disclosure Disclosure			
IFRS IFRS	2	Disclosure of information about employees [text block] Disclosure of information about key management personnel [text block]	text block text block	IAS 1.10 e Common practice IAS 1.10 e Common practice			
IFRS	2	Disclosure of insurance contracts [text block]	text block	IFRS 4 - Disclosure Disclosure			
IFRS IFRS	2	Disclosure of insurance premium revenue [text block] Disclosure of intangible assets [text block]	text block text block	IAS 1.10 e Common practice IAS 38 - Disclosure Disclosure			
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IFRS IFRS	2	Disclosure of intangible assets and goodwill [text block] Disclosure of interest expense [text block]	text block text block	IAS 1.10 e Common practice IAS 1.10 e Common practice		
IFRS		Disclosure of interest income [text block]	text block	IAS 1.10 e Common practice		
IFRS	2	Disclosure of interest income (expense) [text block]	text block	IAS 1.10 e Common practice		
IFRS		Disclosure of inventories [text block]	text block	IAS 2 - Disclosure Disclosure		
IFRS		Disclosure of investment contracts liabilities [text block] Disclosure of investment property [text block]	text block	IAS 1.10 e Common practice		
IFRS IFRS	2	Disclosure of investment property (text block) Disclosure of investments accounted for using equity method [text block]	text block text block	IAS 40 - Disclosure Disclosure IAS 1.10 e Common practice		
IFRS	2	Disclosure of investments other than investments accounted for using equity method [text block]	text block	IAS 1.10 e Common practice		
IFRS	2	Disclosure of issued capital [text block]	text block	IAS 1.10 e Common practice		
IFRS	2	Disclosure of joint ventures [text block]	text block	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 b Disclosure		
IFRS	2	Disclosure of lease prepayments [text block]	text block	IAS 1.10 e Common practice		
IFRS	2	Disclosure of leases [text block]	text block	IAS 17 - Leases in the financial statements of lessees Disclosure,		
				IAS 17 - Leases in the financial statements of lessors Disclosure		
IFRS	2	Disclosure of liquidity risk [text block]	text block	IAS 1.10 e Common practice		
IFRS	2	Disclosure of loans and advances to banks [text block]	text block	IAS 1.10 e Common practice		
IFRS IFRS	2	Disclosure of loans and advances to customers [text block] Disclosure of market risk [text block]	text block text block	IAS 1.10 e Common practice IAS 1.10 e Common practice		
IFRS	2		text block	IAS 1.10 e Common practice		
IFRS		Disclosure of non-controlling interests [text block]	text block	IAS 1.10 e Common practice		
IFRS		Disclosure of non-current assets held for sale and discontinued operations [text block]	text block	IFRS 5 - Presentation and disclosure Disclosure		
IFRS		Disclosure of non-current assets or disposal groups classified as held for sale [text block]	text block	IAS 1.10 e Common practice		
IFRS IFRS	2	Disclosure of objectives, policies and processes for managing capital [text block] Disclosure of other assets [text block]	text block text block	IAS 1.134 Disclosure IAS 1.10 e Common practice		
IFRS		Disclosure of other current assets [text block]	text block	IAS 1.10 e Common practice		
IFRS	2	Disclosure of other current liabilities [text block]	text block	IAS 1.10 e Common practice		
IFRS		Disclosure of other liabilities [text block]	text block	IAS 1.10 e Common practice		
IFRS		Disclosure of other non-current assets [text block]	text block	IAS 1.10 e Common practice		
IFRS IFRS	2	Disclosure of other non-current liabilities [text block] Disclosure of other operating expense [text block]	text block text block	IAS 1.10 e Common practice IAS 1.10 e Common practice		
IFRS		Disclosure of other operating income (expense) [text block]	text block	IAS 1.10 e Common practice		
IFRS	2		text block	IAS 1.10 e Common practice		
IFRS		Disclosure of prepayments and other assets [text block]	text block	IAS 1.10 e Common practice		
IFRS IFRS	2	Disclosure of profit (loss) from operating activities [text block] Disclosure of property, plant and equipment [text block]	text block text block	IAS 1.10 e Common practice IAS 16 - Disclosure Disclosure		
IFRS	2	Disclosure of property, plant and equipment [text block] Disclosure of provisions [text block]	text block	IAS 16 - Disclosure Disclosure IAS 1.10 e Common practice		
IFRS		Disclosure of reclassification of financial instruments [text block]	text block	IAS 1.10 e Common practice		
IFRS	2		text block	IAS 11 - Disclosure Disclosure		
IFRS		Disclosure of reinsurance [text block]	text block	IAS 1.10 e Common practice		
IFRS IFRS	2	Disclosure of related party [text block] Disclosure of repurchase and reverse repurchase agreements [text block]	text block text block	IAS 24 - Disclosure Disclosure IAS 1.10 e Common practice		
IFRS	2	Disclosure of reparchase and reverse reparchase agreements [text block]	text block	IAS 1.10 e Common practice		
IFRS	2	Disclosure of reserves within equity [text block]	text block	IAS 1.79 b Disclosure		
IFRS	2	Disclosure of restricted cash and cash equivalents [text block]	text block	IAS 1.10 e Common practice		
IFRS		Disclosure of revenue [text block]	text block	IAS 18 - Disclosure Disclosure		
IFRS IFRS	2	Disclosure of service concession arrangements [text block] Disclosure of share capital, reserves and other equity interest [text block]	text block text block	SIC 29 - Consensus Disclosure IAS 1.79 Disclosure		
IFRS	2	Disclosure of share-based payment arrangements [text block]	text block	IFRS 2.44 Disclosure		
IFRS	2	Disclosure of subordinated liabilities [text block]	text block	IAS 1.10 e Common practice		
IFRS	2	Disclosure of subsidiaries [text block]	text block	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 a Disclosure		
IFRS	2	Disclosure of summary of significant accounting policies [text block]	text block	IAS 1.114 b Disclosure		
IFRS		Disclosure of tax receivables and payables [text block]	text block	IAS 1.10 e Common practice		
IFRS	2	Disclosure of trade and other payables [text block]	text block	IAS 1.10 e Common practice		
IFRS		Disclosure of trade and other receivables [text block]	text block	IAS 1.10 e Common practice		
IFRS	2	Disclosure of trading income (expense) [text block]	text block	IAS 1.10 e Common practice		
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IFRS AU	2	Disclosure of treasury shares [text block] Goods and services tax [text block]	text block text block	IAS 1.10 e Common practice	AASB 101.10 (e), Common practice	
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IFRS							
	5	Explanation of management judgements in applying entity's accounting policies with significant effect on recognised amounts	text	IAS 1.122 Disclosure			
IFRS	4	Explanation of sources of estimation uncertainty with significant risk of causing material adjustment	text	IAS 1.125 Disclosure, IFRIC 14.10 Disclosure			
IFRS IFRS	4 5	Disclosure of assets and liabilities with significant risk of material adjustment [text block] Disclosure of assets and liabilities with significant risk of material adjustment [abstract]	text block	IAS 1.125 Disclosure			
IFRS	6	Disclosure of assets and liabilities with significant risk of material adjustment [table]	table	IAS 1.125 Disclosure			
IFRS IFRS	7	Assets and liabilities [axis] Assets and liabilities [member]	axis member [default]	IAS 1.125 Disclosure IAS 1.125 Disclosure			
IFRS	6	Disclosure of assets and liabilities with significant risk of material adjustment [line items]	line items	IAS 1.125 Disclosure			
IFRS	7	Description of nature of assets with significant risk of material adjustments within next	text	IAS 1.125 a Disclosure			
IFRS	7	financial year Description of nature of liabilities with significant risk of material adjustments within next	text	IAS 1.125 a Disclosure			
IFRS	7	financial vear Assets with significant risk of material adjustments within next financial year	X _{instant, debit}	IAS 1.125 b Disclosure			
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IFRS IFRS	4 5	Disclosure of objectives, policies and processes for managing capital [text block] Disclosure of objectives, policies and processes for managing capital [abstract]	text block	IAS 1.134 Disclosure			
IFRS	6	Disclosure of objectives, policies and processes for managing capital [abstract]	table	IAS 1.136 Disclosure			
IFRS	7	Capital requirements [axis]	axis	IAS 1.136 Disclosure			
IFRS IFRS	8	Capital requirements [member] Disclosure of objectives, policies and processes for managing capital [line items]	member [default] line items	IAS 1.136 Disclosure			
IFRS	7	Qualitative information about entity's objectives, policies and processes for managing	text	IAS 1.135 a Disclosure			
IFRS	7	capital Summary quantitative data about what entity manages as capital	text	IAS 1.135 b Disclosure			
IFRS	7	Description of changes in entity's objectives, policies and processes for managing capital and what entity manages as capital	text	IAS 1.135 c Disclosure			
IFRS	7	Information whether entity complied with any externally imposed capital requirements	text	IAS 1.135 d Disclosure			
IFRS	7	Information about consequences of non-compliance with externally imposed capital requirements	text	IAS 1.135 e Disclosure			
IFRS	4	Dividends recognised as distributions to owners per share	X.XX _{duration}	IAS 1.107 Disclosure			
IFRS	4	Dividends proposed or declared before financial statements authorised for issue but not recognised as distribution to owners	X _{duration}	IAS 10.13 Disclosure, IAS 1.137 a Disclosure			
IFRS	4	Dividends proposed or declared before financial statements authorised for issue but not recognised as distribution to owners per share	X.XX _{duration}	IAS 1.137 a Disclosure			
IFRS IFRS	4	Cumulative preference dividends not recognised Description of nature of non-cash assets held for distribution to owners declared before financial	X _{duration}	IAS 1.137 b Disclosure IFRIC 17.17 a Disclosure			
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IFRS		Non-cash assets declared for distribution to owners before financial statements authorised for issue. at fair value Description of methods used to measure fair value of non-cash assets declared for distribution	X _{instant, debit}	IFRIC 17.17 c Disclosure IFRIC 17.17 c Disclosure			
	4	to owners before financial statements authorised for issue					
IFRS IFRS	4	Dividends payable, non-cash assets distributions Increase (decrease) in dividends payable through change in fair value of non-cash assets held	X _{instant, credit} X _{duration, credit}	IFRIC 17.16 a Disclosure IFRIC 17.16 b Disclosure			
IFRS	4	for distribution to owners Equity reclassified into financial liabilities	X _{duration}	IAS 1.80A Disclosure			
IFRS	4	Financial liabilities reclassified into equity	X _{duration}	IAS 1.80A Disclosure			
IFRS	4	Description of timing and reason of reclassification between financial liabilities and equity	text	IAS 1.80A Disclosure			
AU IFRS	2	Disclosure of consolidated and separate financial statements [table]	table axis	IAS 27.4 Disclosure	ASIC CO10/654	ASIC CO10/654	No No
IFRS	4	Consolidated and separate financial statements [axis] Consolidated [member]	member	IAS 27.4 Disclosure	ASIC CO10/654		No
IFRS	5	Separate [member]	member	IAS 27.4 Disclosure			No
IFRS		[811000] Notes - Accounting policies, changes in accounting estimates and errors Disclosure of consolidated and separate financial statements [abstract]					No
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IFRS	3	Disclosure of changes in accounting policies, accounting estimates and errors [text block]	text block	IAS 8 - Accounting policies Disclosure			
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IFRS	7	Initially applied IFRSs [axis]	axis	IAS 8.28 Disclosure	108.RDR28.1		
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IFRS	7	Title of initially applied IFRS	text	IAS 8.28 a Disclosure			
IFRS		Description whether change in accounting policy is made in accordance with transitional	text	IAS 8.28 b Disclosure			
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IFRS							
IFRS	4	Explanation of issues, repurchases and repayments of debt and equity securities Dividends paid, ordinary shares	text X _{duration, debit}	IAS 34.16A e Disclosure IAS 34.16A f Disclosure			
IFRS	4		X _{duration, debit}	IAS 34.16A f Disclosure			
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IFRS AU	4		text	IAS 34.19 Disclosure		Effective 1/7/2013 AASB 134.RDR19.1	
IFRS	4	report	text	IAS 34.26 Disclosure			
AU	2		table			ASIC CO10/654	No
IFRS IFRS	3		axis member	IAS 27.4 Disclosure IAS 27.4 Disclosure	ASIC CO10/654		No No
IFRS	5		member	IAS 27.4 Disclosure			No
IFRS		[815000] Notes - Events after reporting period					
AU AU	2	Disclosure of consolidated and separate financial statements [abstract] Disclosure of consolidated and separate financial statements [line items]	line items				No No
IFRS	3	B Disclosure of events after reporting period [text block]	text block	IAS 10 - Disclosure Disclosure			
IFRS IFRS	4		text yyyy-mm-dd	IAS 10.17 Disclosure IAS 10.17 Disclosure			
IFRS	4	Explanation of fact that entity's owners or others have power to amend financial statements	text	IAS 10.17 Disclosure			
IFRS	4	after issue Disclosure of non-adjusting events after reporting period [text block]	text block	IAS 10.21 Disclosure			
IFRS IFRS	5		table	IAS 10.21 Disclosure			
IFRS	7	3, 3, 3, 4, 5, 5, 6, 6, 6, 6, 6, 6, 6, 6, 6, 6, 6, 6, 6,	axis	IAS 10.21 Disclosure			
IFRS	8	3, 3, 3, 4, 4, 5, 4, 4, 5, 4, 4, 4, 4, 4, 4, 4, 4, 4, 4, 4, 4, 4,	member [default]	IAS 10.21 Disclosure			
IFRS IFRS	9	,	member member	IAS 10.22 a Example IAS 10.22 a Example			
IFRS	9		member	IAS 10.22 b Example			
IFRS IFRS	9	Major purchases of assets [member] Classification of assets as held for sale [member]	member member	IAS 10.22 c Example IAS 10.22 c Example			
IFRS	9		member	IAS 10.22 c Example			
IFRS	9		member	IAS 10.22 c Example			
IFRS IFRS	9	Destruction of major production plant [member] Announcing or commencing implementation of major restructuring [member]	member member	IAS 10.22 d Example IAS 10.22 e Example			
IFRS	9	Major ordinary share transactions [member]	member	IAS 10.22 f Example			
IFRS IFRS	9	Potential ordinary share transactions [member] Abnormally large changes in asset prices or foreign exchange rates [member]	member member	IAS 10.22 f Example IAS 10.22 g Example			
IFRS	9		member	IAS 10.22 g Example IAS 10.22 h Example			
IFRS	9		member	IAS 10.22 i Example			
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IFRS	7	Description of nature of non-adjusting event after reporting period	text	IAS 10.21 a Disclosure			
IFRS	7		text block	IAS 10.21 b Disclosure			
IFRS	4	Dividends proposed or declared before financial statements authorised for issue but not recognised as distribution to owners	X _{duration}	IAS 10.13 Disclosure, IAS 1.137 a Disclosure			
AU IFRS	3		table axis	IAS 27.4 Disclosure	ASIC CO10/654	ASIC CO10/654	No No
IFRS	4	Consolidated [member]	member	IAS 27.4 Disclosure			No
IFRS IFRS	5	Separate [member] [816000] Notes - Hyperinflationary reporting	member	IAS 27.4 Disclosure			No
AU	1	Disclosure of consolidated and separate financial statements [abstract]					No
AU	2		line items				No
IFRS IFRS	3	3,000	text block text	IAS 29 - Disclosure Disclosure IAS 29.39 a Disclosure			
		have been restated for changes in general purchasing power of functional currency					
IFRS	4	purchasing power of functional currency	text	IAS 29.39 b Disclosure			
IFRS IFRS	4		text X.XX _{instant}	IAS 29.39 c Disclosure IAS 29.39 c Disclosure			
IFRS		Price index movements	X.XX _{duration}	IAS 29.39 c Disclosure			
IFRS	4		A. A. duration				
	4	Gains (losses) on net monetary position	X _{duration, credit}	IAS 29.9 Disclosure		ACIC CO10/4E4	No
AU IFRS	4 2 3	Gains (losses) on net monetary position Disclosure of consolidated and separate financial statements [table]			ASIC CO10/654	ASIC CO10/654	No No
IFRS IFRS	3	Gains (losses) on net monetary position Disclosure of consolidated and separate financial statements (table) Consolidated and separate financial statements (axis) Consolidated (member)	X _{duration, credit} table axis member	IAS 27.4 Disclosure IAS 27.4 Disclosure	ASIC CO10/654	ASIC CO10/654	No No
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IFRS	8	Property, plant and equipment recognised as of acquisition date	V	IFRS 3.B64 i Example IFRS 3.IE72 Example	Effective 1/7/2013 AASB	
IFRS	8		X _{instant, debit}		3.RDRB65.1 Effective 1/7/2013 AASB	
			X _{instant, debit}		3.RDRB65.1	
IFRS	8		(X)instant, credit		Effective 1/7/2013 AASB 3.RDRB65.1	
IFRS	8		(X) _{instant, credit}		Effective 1/7/2013 AASB 3.RDRB65.1	
IFRS	8		X _{Instant, debit}		Effective 1/7/2013 AASB 3.RDRB65.1	
IFRS	7	Additional disclosures for amounts recognised as of acquisition date for each major class of assets acquired and liabilities assumed [abstract]				
IFRS	8	Non-current assets recognised as of acquisition date	X _{instant, debit}	IFRS 3.B64 i Common practice		
IFRS IFRS	8		X _{instant, debit} (X) _{instant, credit}	IFRS 3.864 i Common practice IFRS 3.864 i Common practice		
IFRS	8		(X) _{instant, credit}	IFRS 3.B64 i Common practice		
IFRS	8		(X)instant, credit	IFRS 3.B64 i Common practice		
IFRS IFRS	8		X _{instant, debit} (X) _{instant, credit}	IFRS 3.864 i Common practice IFRS 3.864 i Common practice		
IFRS	8		(X)instant, credit (X)instant, credit	IFRS 3.864 i Common practice		
IFRS	7	Goodwill expected to be deductible for tax purposes	X _{instant, debit}	IFRS 3.B64 k Disclosure		
IFRS	7	Gain recognised in bargain purchase transaction	X _{duration, credit}		Effective 1/7/2013 AASB 3.RDRB65.1	
IFRS	7	Description of line item in statement of comprehensive income in which gain in bargain purchase transaction is recognised	text		Effective 1/7/2013 AASB 3.RDRB65.1	
IFRS	7	3.	text	IFRS 3.B64 n (ii) Disclosure		
IFRS	7	Non-controlling interest in acquiree recognised at acquisition date	X _{instant, credit}		Effective 1/7/2013 AASB 3.RDRB65.1	
IFRS	7	acquisition date	text		Effective 1/7/2013 AASB 3.RDRB65.1	
IFRS	7	Description of valuation techniques and significant inputs used to measure non-controlling interest in acquiree measured at fair value	text	IFRS 3.B64 o (ii) Disclosure		
IFRS	7	Acquisition-date fair value of equity interest in acquiree held by acquirer immediately before acquisition date	Xinstant, credit		Effective 1/7/2013 AASB 3.RDRB65.1	
IFRS	7	Gain (loss) recognised as result of remeasuring to fair value equity interest in acquiree held by acquirer before business combination	X _{duration, credit}		Effective 1/7/2013 AASB 3.RDRB65.1	
IFRS	7	Description of line item of statement of comprehensive income in which gain or loss as result of remeasuring to fair value equity interest is recognised	text		Effective 1/7/2013 AASB 3.RDRB65.1	
IFRS	7	Revenue of acquiree since acquisition date	X _{duration, credit}	IFRS 3.B64 q (i) Disclosure		
IFRS IFRS	7		X _{duration, credit} X _{duration, credit}	IFRS 3.864 q (i) Disclosure IFRS 3.864 q (ii) Disclosure		
IFRS	7		X _{duration, credit}	IFRS 3.B64 q (ii) Disclosure		
IFRS	7	Explanation of fact and explanation of why disclosure of information on revenues and profit or loss is impracticable	text	IFRS 3.B64 q Disclosure		
IFRS	7	Description of reasons why initial accounting for business combination is incomplete	text	IFRS 3.B67 a (i) Disclosure		
IFRS	7	Description of assets, liabilities, equity interests or items of consideration for which initial accounting is incomplete	text	IFRS 3.B67 a (ii) Disclosure		
IFRS	7	Description of nature of any measurement period adjustments recognised for particular	text	IFRS 3.B67 a (iii) Disclosure		
IFRS	7	assets. liabilities. non-controllino interests or items of consideration Measurement period adjustments recognised for particular assets, liabilities, non- controllino interests or items of consideration	X _{duration}	IFRS 3.B67 a (iii) Disclosure		
IFRS	7	Increase (decrease) in contingent consideration asset (liability)	X _{duration, debit}	IFRS 3.B67 b (i) Disclosure		
IFRS	7		text	IFRS 3.867 b (i) Disclosure		
IFRS	7	changes for contingent consideration	text	IFRS 3.B67 b (ii) Disclosure		
IFRS	7	consideration	text	IFRS 3.B67 b (iii) Disclosure IFRS 3.B67 e Disclosure		
IFRS	7	combination and is of such size, nature or incidence that disclosure is relevant to	X _{duration, credit}	IFRS 3.B67 e Disclosure		
IFRS	7	understanding combined entity's financial statements Explanation of gain or loss that relates to identifiable assets acquired or liabilities assumed	text	IFRS 3.B67 e Disclosure		
		in business combination and is of such size, nature or incidence that disclosure is relevant to understanding combined entity's financial statements				
IFRS IFRS	5	Disclosure of reconciliation of changes in goodwill [abstract] Disclosure of reconciliation of changes in goodwill [table]	table	IFRS 3.B67 d Disclosure		
IFRS	7	J. J	axis	IFRS 3.B64 Disclosure		
IFRS	8			IFRS 3.B64 Disclosure, IFRS 3.B67 Disclosure		
IFRS IFRS	9 10		member member	IFRS 3.864 Disclosure IFRS 3.865 Disclosure		
IFRS	7		axis	IAS 16.73 d Disclosure, IAS 16.73 e Disclosure, IAS 17.32 Disclosure,		
		carrying amount [axis]		IAS 38.118 c Disclosure, IAS 38.118 e Disclosure, IAS 40.76 Disclosure,		
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				IAS 40.79 c Disclosure: IAS 40.79 d Disclosure: IAS 41.50 Disclosure: IAS 41.54 f Disclosure: IFRS 3.867 d Disclosure: IFRS 7.1G29 Common practice		
IFRS	8	Carrying amount (member)	member [default]	IAS 41.54 f Disclosure, IFRS 3.867 d Disclosure, IFRS 7.1G29 Common practice IAS 16.73 e Disclosure, IAS 17.32 Disclosure, IAS 38.118 e Disclosure,		
IFRS	8	Carrying amount [member]	member [default]	IAS 41.54 f Dictoure, IFRS 3.867 d Dictoure, IFRS 7.1G29 common practice IAS 16.73 e Dictoure, IAS 17.32 Dictoure, IAS 38.118 e Dictoure, IAS 40.76 Dictoure, IAS 40.79 d Dictoure, IAS 41.50 Dictoure,		
IFRS IFRS	8		member [default]	IAS 41.54 f Dictionare IFRS 3.867 d Dictionare IFRS 7.1629 common practical IAS 16.73 e Dictionare IAS 17.32 Dictionare IAS 38.118 e Dictionare IAS 40.75 d Dictionare IAS 17.32 Dictionare IAS 38.118 c Dictionare		
IFRS	9	Gross carrying amount [member]	member	IAS 41.54 f Declours: IFRS 3.867 d Declours: IFRS 7.1629 common practice IAS 16.73 e Declours: IAS 17.32 Declours: IAS 38.118 e Declours: IAS 40.76 Declours: IAS 0.79 d Declours: IAS 41.50 Declours: IFRS 3.867 d Declours: IFRS 7.1629 a Empire IAS 40.76 d Declours: IAS 17.32 Declours: IAS 38.118 c Declours: IAS 40.76 c Declours: IAS 41.54 f Declours: IAS 3.87 d Declours: IAS 40.76 c Declours: IAS 17.32 Declours: IAS 3.867 d Declours: IAS 40.76 c Declours: IAS 17.34 Declours: IAS 3.867 d Declours: IAS 40.76 c Declours: IAS 41.54 f Declours: IAS 40.76 d Declours:		
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IFRS	0	Entity's total for business combinations [member]	member [default]	IFRS 3.B64 Disclosure, IFRS 3.B67 Disclosure			
IFRS	9	Business combinations [member]	member [derault]	IFRS 3.864 Disclosure IFRS 3.867 Disclosure			
IFRS	10	Aggregated individually immaterial business combinations [member]	member	IFRS 3.B65 Disclosure			
IFRS	7	Classes of acquired receivables [axis]	axis	IFRS 3.864 h Disclosure			
IFRS IFRS	8	Classes of acquired receivables [member] Loans acquired in business combination [member]	member [default] member	IFRS 3.864 h Disclosure IFRS 3.864 h Example			
IFRS	9	Direct finance leases acquired in business combination [member]	member	IFRS 3.B64 h Example			
IFRS	6	Disclosure of acquired receivables [line items]	line items				
IFRS	7	Fair value of acquired receivables	X _{instant, debit}	IFRS 3.B64 h (i) Disclosure			
IFRS IFRS	7	Gross contractual amounts receivable for acquired receivables Best estimate at acquisition date of contractual cash flows not expected to be collected	X _{instant, debit}	IFRS 3.864 h (ii) Disclosure IFRS 3.864 h (iii) Disclosure			
		for acquired receivables	X _{instant, debit}	Trk3 3.804 II (III) Disclosure			
IFRS IFRS	5	Disclosure of contingent liabilities in business combination [abstract] Disclosure of contingent liabilities in business combination [table]	table	IFRS 3.B64 j Disclosure, IFRS 3.B67 C Disclosure			
IFRS	7	Business combinations [axis]	axis	IFRS 3.B64 Disclosure			
IFRS	8	Entity's total for business combinations [member]	member [default]	IFRS 3.B64 Disclosure, IFRS 3.B67 Disclosure			
IFRS	9	Business combinations [member]	member	IFRS 3.B64 Disclosure			
IFRS IFRS	10	Aggregated individually immaterial business combinations [member] Classes of contingent liabilities [axis]	member axis	IFRS 3.865 Disclosure IAS 37.86 Disclosure, IFRS 3.867 C Disclosure			
IFRS	8	Contingent liabilities [member]	member [default]	IAS 37.80 Disclosure, ITRS 3.B67 C Disclosure			
IFRS	9	Warranty contingent liability [member]	member	IAS 37.88 Example			
IFRS	9	Restructuring contingent liability [member]	member	IAS 37.88 Example			
IFRS IFRS	9	Legal proceedings contingent liability [member] Onerous contracts contingent liability [member]	member member	IAS 37.88 Example IAS 37.88 Example			
IFRS	9	Contingent liability for decommissioning, restoration and rehabilitation costs	member	IAS 37.88 Example			
IFRS	9	[member] Contingent liabilities related to joint ventures [member]	member	IAS 37.88 Example			
IFRS	9	Share of contingent liabilities of associates [member]	member	IAS 37.88 Example			
IFRS	9	Other contingent liabilities [member]	member	IAS 37.88 Example			
IFRS	7	Items of contingent liabilities [axis]	axis	IFRS 3.864 j Disclosure			
IFRS IFRS	8	Items of contingent liabilities [member] Disclosure of contingent liabilities in business combination [line items]	member [default] line items	IFRS 3.B64 j Disclosure			
IFRS	7	Disclosure of contingent liabilities in business combination [line items] Description of nature of obligation, contingent liabilities in business combination	text	IFRS 3.B64 j Disclosure, IFRS 3.B64 j (i) Disclosure, IFRS 3.B67 c Disclosure			
		Description of expected timing of outflows, contingent liabilities in business combination					
IFRS	7		text	IFRS 3.B64 j Disclosure, IFRS 3.B67 C Disclosure			
IFRS	7	Indication of uncertainties of amount or timing of outflows, contingent liabilities in business combination	text	IFRS 3.B64 j (i) Disclosure, IFRS 3.B64 j Disclosure, IFRS 3.B67 C Disclosure			
IFRS	7	Description of major assumptions made concerning future events, contingent liabilities in	text	IFRS 3.B64 j Disclosure, IFRS 3.B67 C Disclosure			
IFRS	7	business combination Expected reimbursement, contingent liabilities in business combination	X _{instant, debit}	IFRS 3.B64 j Disclosure, IFRS 3.B67 C Disclosure			
IFRS	7	Asset recognised for expected reimbursement, contingent liabilities in business combination	Xinstant, debit	IFRS 3.B64 j Disclosure, IFRS 3.B67 C Disclosure			
IFRS	7	combination Explanation of estimated financial effect, contingent liabilities in business combination	text	IFRS 3.B64 j (i) Disclosure			
IFRS	7	Estimated financial effect, contingent liabilities in business combination	X _{instant}	IFRS 3.B64 j (i) Disclosure			
IFRS	7	Explanation of possibility of reimbursement, contingent liabilities in business combination	text	IFRS 3.B64 j (i) Disclosure			
IFRS	7	Description of reasons why liability cannot be measured reliably	text	IFRS 3.B64 j (ii) Disclosure			
IFRS	7	Reconciliation of changes in contingent liabilities recognised in business combination					
IFRS	8	[abstract] Contingent liabilities recognised in business combination at beginning of period	X _{instant, credit}	IFRS 3.B67 c Disclosure			
IFRS	8	Changes in contingent liabilities recognised in business combination [abstract]					
IFRS	9	Additional liabilities, contingent liabilities recognised in business combination [abstract]					
IFRS	10	New liabilities, contingent liabilities recognised in business combination	X _{duration, credit}	IFRS 3.B67 c Common practice			
IFRS	10	Increase in existing liabilities, contingent liabilities recognised in business combination	X _{duration, credit}	IFRS 3.B67 c Disclosure			
IFRS	10	Total additional liabilities, contingent liabilities recognised in business combination	X _{duration, credit}	IFRS 3.B67 c Disclosure			
IFRS	9	Settled liabilities, contingent liabilities recognised in business combination	(X) _{duration, debit}	IFRS 3.B67 c Disclosure			
IFRS	9	Reversed unsettled liabilities, contingent liabilities recognised in business combination	(X) _{duration, debit}	IFRS 3.B67 c Disclosure			
IFRS	9	Increase through adjustments arising from passage of time, contingent liabilities	X _{duration, credit}	IFRS 3.B67 c Disclosure			
		recognised in business combination					
IFRS	9	Increase (decrease) through change in discount rate, contingent liabilities recognised	X _{duration, credit}	IFRS 3.B67 c Disclosure			
IFRS IFRS	9	in business combination	X _{duration, credit}				
IFRS		in business combination Total increase (decrease) in contingent liabilities recognised in business combination	X _{duration, credit}	IFRS 3.B67 c Disclosure			
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IFRS IFRS AU	9 8 4	in business combination Total increase (decrease) in contingent liabilities recognised in business combination Contingent liabilities recognised in business combination at end of period Explanation of which disclosures could not be made and reasons why they cannot be made if initial accounting for business combination is incomplete at time financial statements are authorized for issua Disclosure of consolidated and separate financial statements [table]	X _{duration, credit} X _{instant, credit} text table	IFRS 3.B67 c Disclosure IFRS 3.B66 Disclosure		ASIC CO10/654	No
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IFRS IFRS IFRS IFRS IFRS IFRS IFRS IFRS	9 8 8 4 1 1 2 3 3 4 4 4 4 4 4 4 4 4 4 7 7 8 9 9 10 10 10 10 10 10 10 10 10 10 10 10 10	in business combination Total increase (decrease) in contingent liabilities recognised in business combination Contingent liabilities recognised in business combination at end of period Explanation of which disclosures could not be made and reasons why they cannot be made if initial accounting for business combination is incomplete at time financial statements are initial accounting for business combination is incomplete at time financial statements are initial accounting for business combination is incomplete at time financial statements are instancial statements [axis] Consolidated and separate financial statements [axis] Consolidated and separate financial statements [axis] Consolidated and separate financial statements [axis] Disclosure of consolidated and separate financial statements [line items] Disclosure of ronsolidated and separate financial statements [line items] Disclosure of ronsolidated and separate financial statements [line items] Disclosure of ronsolidated and separate financial statements [line items] Disclosure of ronsolidated and separate financial statements [line items] Name of ultimate parent of group Name of most senior parent entity producing publicly available financial statements Explanation of relationships between parent and subsidiaries Key management personnel compensation, post-employment benefits Key management personnel compensation, post-employment benefits Key management personnel compensation, between related parties [line interest parent personnel compensation, termination benefits Key management personnel compensation, share-based payment Key management personnel compensation Disclosure of transactions between related parties [text block] Disclosure of trans	Xauston, outst Xentant, orest text table axis member member line items text block text text text text text text text tex	IFRS 3.867 c Disclosure IFRS 3.867 c Disclosure IFRS 3.866 Disclosure IFRS 3.866 Disclosure IAS 27.4 Disclosure IAS 27.1 Disclosure IAS 21.3 Disclosure IAS 1.138 c Disclosure IAS 1.138 c Disclosure IAS 24.13 Disclosure IAS 24.13 Disclosure IAS 24.17 a Disclosure IAS 24.17 b Disclosure IAS 24.19 Disclosure IAS 24.11 Disclosure IAS 24.11 Disclosure IAS 24.12 Disclosure IAS 24.13 Disclosure IAS 24.14 Disclosure IAS 24.15 Disclosure IAS 24.16 Disclosure IAS 24.17 Disclosure IAS 24.18 Disclosure IAS 24.19 Disclosure IAS 24.10 Disclosure IAS 24.11 Disclosure IAS 24.12 Disclosure IAS 24.12 Disclosure IAS 24.13 Disclosure IAS 24.14 Disclosure IAS 24.15 Disclosure IAS 24.16 Disclosure IAS 24.11 Disclosure IAS 24.12 Disclosure IAS 24.12 Disclosure IAS 24.11 Disclosure IAS 24.12 Disclosure IAS 24.12 Disclosure IAS 24.12 Disclosure IAS 24.13 Disclosure IAS 24.14 Disclosure IAS 24.15 Disclosure IAS 24.15 Disclosure IAS 24.16 Disclosure IAS 24.17 Disclosure IAS 24.18 Disclosure IAS 24.19 Disclosure IAS 24.10 Disclosure IAS 24.11 Disclosure IAS 24.11 Disclosure IAS 24.12 Disclosure IAS 24.12 Disclosure IAS 24.12 Disclosure IAS 24.13 Disclosure IAS 24.14 Disclosure IAS 24.15 Disclosure IAS 24.16 Disclosure IAS 24.17 Disclosure IAS 24.18 Disclosure IAS 24.19 Disclosure IAS 24.10 Disclosure IAS 24.11 Disclosure IAS 24.11 Disclosure IAS 2	ASIC CO10/654	ASIC CO10/654	No No No
IFRS IFRS IFRS IFRS IFRS IFRS IFRS IFRS	9 8 4 4 5 6 7 8 9 9 10 10 10 10 10 10 10 10 10 10	in business combination Total increase (decrease) in contingent liabilities recognised in business combination Contingent liabilities recognised in business combination at end of period Explanation of which disclosures could not be made and reasons why they cannot be made if initial accounting for business combination is incomplete at time financial statements are initial accounting for business combination is incomplete at time financial statements are initial accounting for business combination is incomplete at time financial statements are inconsidiated and separate financial statements [axis] Consolidated and separate financial statements [abstract] Separate (member] Separate (member] Selocidure of consolidated and separate financial statements [line items] Disclosure of related party (text block) Name of parent entity Name of parent entity Name of unimate parent of group Name of most senior parent entity producing publicly available financial statements Explanation of relationships between parent and subsidiaries Key management personnel compensation, post-employment benefits Key management personnel compensation, post-employment benefits Key management personnel compensation, post-employment benefits Key management personnel compensation, termination benefits Key management personnel compensation, termination benefits Key management personnel compensation, termination benefits Key management personnel compensation, share-based payment Key management personnel compensation Disclosure of transactions between related parties [text block] Disclosure of transactions betw	Xauston, crost text table axis member member text text text text text text text te	IFRS 3.867 c Disclosure IFRS 3.867 c Disclosure IFRS 3.866 Disclosure IFRS 3.866 Disclosure IAS 27.4 Disclosure IAS 27.1 Disclosure IAS 11.38 c Disclosure IAS 11.38 c Disclosure IAS 11.38 c Disclosure IAS 24.13 Disclosure IAS 24.13 Disclosure IAS 24.17 Disclosure IAS 24.19 Disclosure IAS 24.11 Disclosure IAS 24.12 Disclosure IAS 24.13 Disclosure IAS 24.14 Disclosure IAS 24.15 Disclosure IAS 24.16 Disclosure IAS 24.17 Disclosure IAS 24.18 Disclosure IAS 24.18 Disclosure IAS 24.19 Disclosure IAS 24.10 Disclosure IAS 24.11 Disclosure IAS 24.12 Disclosure IAS 24.13 Disclosure IAS 24.14 Disclosure IAS 24.15 Disclosure IAS 24.16 Disclosure IAS 24.17 Disclosure IAS 24.18 Disclosure IAS 24.19 Disclosure IAS 24.10 Disclosure IAS 24.11 Disclosure IAS 24.11 Disclosure IAS 24.12 Disclosure IAS 24.12 Disclosure IAS 24.13 Disclosure IAS 24.14 Disclosure IAS 24.15 Disclosure IAS 24.16 Disclosure IAS 24.17 Disclosure IAS 24.18 Disclosure IAS 24.19 Disclosure IAS 24.10 Disclosure IAS 24.11 Disclosure IAS 24.11 Disclosure IAS 24.11 Disclosure IAS 24.11 Disclosure IAS 24.12 Disclosure IAS 24.12 Disclosure IAS 24.14 Disclosure IAS 24.15 Disclosure IAS 24.16 Disclosure IAS 24.17 Disclosure IAS 24.18 Disclosure IAS 24.18 Disc	ASIC CO10/654	ASIC CO10/654	No No No
IFRS IFRS IFRS IFRS IFRS IFRS IFRS IFRS	9 8 4 4 4 4 4 4 4 4 4 4 4 4 6 7 8 9 10 10 10 10 6 7 7 8 8 8 8 8 8 8 8 8 8 8 8 8	in business combination Total increase (decrease) in contingent liabilities recognised in business combination Contingent liabilities recognised in business combination at end of period Explanation of which disclosures could not be made and reasons why they cannot be made if initial accounting for business combination is incomplete at time financial statements are authorized for for issue Disclosure of consolidated and separate financial statements [table] Consolidated and separate financial statements [axis] Consolidated (member] Separate (member) Separate (member) Separate (member) Disclosure of consolidated and separate financial statements [abstract] Disclosure of consolidated and separate financial statements [line items] Disclosure of related party [text block] Name of parent entity Name of parent entity Name of parent entity producing publicly available financial statements Explanation of relationships between parent and subsidiaries Key management personnel compensation, on-ti-tem employee benefits Key management personnel compensation, post-employment benefits Key management personnel compensation, other long-term employee benefits Key management personnel compensation, share-based payment Key management personnel compensation, share-based payment Key management personnel compensation, share-based payment Key management personnel compensation, between related parties [text block] Disclosure of transactions between related parties [text block] Disclosure of parties [member] Related parties [member] Parent [member] Disclosure of parties [text block] Disclosure of parties [text block] Disclosure of parties [text block] Disclosur	Xausten, creat Xensant, creat text table axis member member line items text block text text xausten, deae xausten, deae xausten, deae xausten, deae xausten, deae xausten member xausten, deae xausten, deae xausten, creati xausten, creati xausten, creati xausten	IFRS 3.867 c Disclosure IFRS 3.867 c Disclosure IFRS 3.866 Disclosure IFRS 3.866 Disclosure IAS 27.4 Disclosure IAS 27.1 Disclosure IAS 24.7 Disclosure IAS 24.7 Disclosure IAS 24.13 Disclosure IAS 24.13 Disclosure IAS 24.13 Disclosure IAS 24.13 Disclosure IAS 24.17 Disclosure IAS 24.19 Disclosure IAS 24.10 Example IAS 24.21 Example	ASIC CO10/654	ASIC CO10/654	No No No

IFRS	0	Provision of guarantees or collateral to entity, related party transactions	X _{duration}	IAS 24.21 h Example			
IFRS	8	Commitments made by entity, related party transactions		IAS 24.21 i Example			
IFRS	8	Commitments made on behalf of entity, related party transactions		IAS 24.21 i Example			
IFRS	8	Settlement of liabilities by entity on behalf of related party, related party transactions		IAS 24.21 j Example			
IFRS	8	Settlement of liabilities on behalf of entity by related party, related party transactions		IAS 24.21 j Example			
IFRS	8	Participation in defined benefit plan that shares risks between group entities, related party transactions	X _{duration}	IAS 24.22 Example			
IFRS IFRS	7	Outstanding balances for related party transactions [abstract] Amounts payable, related party transactions	v	IAS 24.18 b Disclosure IAS 24.20 Disclosure			
IFRS	8	Amounts payable, related party transactions Amounts receivable, related party transactions		IAS 24.18 b Disclosure, IAS 24.20 Disclosure			
IFRS	8	Outstanding commitments made by entity, related party transactions		IAS 24.18 b Disclosure			
IFRS	8	Outstanding commitments made on behalf of entity, related party transactions		IAS 24.18 b Disclosure			
IFRS	8	Explanation of terms and conditions of outstanding balances for related party transaction		IAS 24.18 b (i) Disclosure			
IFRS	8	Explanation of details of guarantees given or received of outstanding balances for related party transaction		IAS 24.18 b (ii) Disclosure			
IFRS	7	Provisions for doubtful debts related to outstanding balances of related party transaction	X _{instant, credit}	IAS 24.18 c Disclosure			
IFRS	7	Expense recognised during period for bad and doubtful debts for related party transaction	X _{duration, debit}	IAS 24.18 d Disclosure			
IFRS	4	Disclosure that related party transactions were made on terms equivalent to those that prevail in arm's length transactions	text	IAS 24.23 Disclosure			
IFRS	4	Explanation of whether entity applies exemption in IAS 24.25		IAS 24.26 Disclosure			
IFRS IFRS	5	Name of government and nature of relationship with government Explanation of nature and amount of significant transactions		IAS 24.26 a Disclosure IAS 24.26 b (i) Disclosure			
IFRS	5	Description of other transactions that are collectively significant		IAS 24.26 b (ii) Disclosure			
AU	4	Disclosure of information in relation to parent entities and/or ultimate controlling parties	text block			AASB 124.Aus13.1	
AU	4	incorporated or constituted outside Australia [text block] Disclosure of key management personnel and changes after year end [text block]	text block			AASB 124.Aus29.2, AASB 124.Aus29.3	
AU	4	Disclosure of compensation for each key management personnel [text block]	text block			AASB 124.Aus29.4, AASB 124.Aus29.5,	
AU	4	Disclosure of information in relation to equity instruments provided as compensation to each key	text block			AASB 124.Aus29.6 AASB 124.Aus29.7.1, AASB	
		management personnel [text block]				124.Aus29.7.2, AASB 124.Aus29.7.3, AASB 124.Aus29.7.4, AASB	
						124.Aus29.7.5	
AU	4	Disclosure of each aggregate of loans to each key management personnel [text block]	text block			AASB 124.Aus29.8, AASB 124.Aus29.8.1, AASB 124.Aus29.8.2	
AU	A	Disclosure of other transactions and balances between disclosing entity and any of its	text block			AASB 124.Aus29.9, AASB 124.Aus29.9.1,	
	ľ	subsidiaries and key management personnel [text block]	Januar			AASB 124.Aus29.9.2, AASB	
		Disclosure of consolidated and congrete flooried etetements (****)	table			124.Aus29.9.3	No
AU IFRS	2	Disclosure of consolidated and separate financial statements [table] Consolidated and separate financial statements [axis]	table	IAS 27.4 Disclosure	ASIC CO10/654	ASIC CO10/654	No No
IFRS	4	Consolidated [member]	member	IAS 27.4 Disclosure			No
IFRS	5	Separate [member]	member	IAS 27.4 Disclosure			No
IFRS AU	1	[819100] Notes - First time adoption Disclosure of consolidated and separate financial statements [abstract]					No
AU	2	Disclosure of consolidated and separate financial statements [line items]	line items				No
IFRS IFRS	3	Disclosure of first-time adoption [text block] Disclosure of comparative information prepared under previous GAAP [text block]		IFRS 1 - Presentation and disclosure Disclosure IFRS 1.24 Disclosure			
IFRS	5	Disclosure of comparative information prepared under previous GAAP [text block]	text block	IFRS 1.24 DISCIUSUIE			
IFRS	6	Disclosure of comparative information prepared under previous GAAP [table]		IFRS 1.24 Disclosure			
IFRS	7	Financial effect of transition from previous GAAP to IFRSs [axis]		IFRS 1.24 Disclosure			
IFRS IFRS	9	IFRSs [member] Previous GAAP [member]	member (derauit)	IFRS 1.24 Disclosure IFRS 1.24 Disclosure, IFRS 1.29 Disclosure, IFRS 1.30 Common practice			
IFRS	9	Effect of transition to IFRSs [member]		IFRS 1.24 Disclosure			
IFRS	6	Disclosure of comparative information prepared under previous GAAP [line items]	line items	146.4.75			
IFRS	,	Equity		IAS 1.55 Disclosure, IAS 1.78 e Disclosure, IFRS 1.24 a Disclosure, IFRS 1.32 a (i) Disclosure, IFRS 13.93 a Disclosure, IFRS 13.93 b Disclosure,			
IFRS	7	Comprehensive income		IFRS 13.93 e Disclosure IAS 1.106 a Disclosure, IAS 1.81A C Disclosure, IFRS 1.24 b Disclosure,			
				IFRS 12.B10 b Example, IFRS 12.B12 b (ix) Disclosure, IFRS 1.32 a (ii)			
IFRS	7	Profit (loss)		IAS 1.106 d (i) Disclosure, IAS 1.81A a Disclosure, IAS 7.18 b Disclosure,			
				IFRS 1.24 b $_{\rm Disclosure}$, IFRS 12.810 b $_{\rm Example}$, IFRS 1.32 a (ii) $_{\rm Disclosure}$, IFRS 8.23 $_{\rm Disclosure}$, IFRS 8.28 b $_{\rm Disclosure}$			
IFRS	4	Explanation of effect of transition on reported financial position	text	IFRS 1.23 Disclosure			
IFRS	4	Explanation of effect of transition on reported financial performance		IFRS 1.23 Disclosure			
IFRS	4	Explanation of effect of transition on reported cash flows		IFRS 1.23 Disclosure, IFRS 1.25 Disclosure			
IFRS IFRS	4	Description of reason why entity stopped applying IFRSs Description of reason why entity is resuming application of IFRSs	text text	IFRS 1.23A a Disclosure IFRS 1.23A b Disclosure			
IFRS	4	Explanation of reasons why entity elected to apply IFRSs as if it had never stopped applying	text	IFRS 1.23B Disclosure			
IFRS	4	IFRSs Explanation of fact that financial statements for previous periods not presented	text	IFRS 1.28 Disclosure			
IFRS	4	Explanation of cross-reference to interim financial statement disclosures for first-time adopter	text	IFRS 1.33 Disclosure			
IFRS	4	Disclosure of redesignated financial assets and liabilities [text block]	text block	IFRS 1.29 Disclosure			
IFRS IFRS	5	Disclosure of redesignated financial assets and liabilities [abstract] Disclosure of redesignated financial assets and liabilities [table]	table	IFRS 1.29 Disclosure			
IFRS	7	Redesignation [axis]		IFRS 1.29 Disclosure			
IFRS	8	Redesignated [member] Previous GAAP [member]		IFRS 1.29 Disclosure			
IFRS IFRS	9	Previous GAAP [member] Redesignated amount [member]		IFRS 1.24 Disclosure, IFRS 1.29 Disclosure, IFRS 1.30 Common practice IFRS 1.29 Common practice			
IFRS	6	Disclosure of redesignated financial assets and liabilities [line items]	line items				
IFRS IFRS	7	Redesignated financial asset as available-for-sale Redesignated financial asset as at fair value through profit or loss		Expiry date 2015-01-01 IFRS 1.29 Disclosure IFRS 1.29 Disclosure			
IFRS	7	Redesignated financial asset as at fair value through profit or loss Redesignated financial liability as at fair value through profit or loss	X _{instant, credit}	Expiry date 2015-01-01 IFRS 1.29 Disclosure, Effective 2015-01-			
IFRS	F.	Description of redesignated financial liabilities		01 IFRS 1.29A Disclosure Expiry date 2015-01-01 IFRS 1.29 Disclosure, Effective 2015-01-			
				01 IFRS 1.29A Disclosure			
IFRS IFRS	5	Description of redesignated financial assets Disclosure of fair values of items used as deemed cost [text block]		IFRS 1.29 Disclosure IFRS 1.30 Disclosure			
IFRS	5	Disclosure of fair values of items used as deemed cost [abstract]					
IFRS	6	Disclosure of fair values of items used as deemed cost [table]		IFRS 1.30 Disclosure			
IFRS IFRS	7	Fair value as deemed cost [axis] Aggregate of fair values [member]		IFRS 1.30 Disclosure IFRS 1.30 a Disclosure			
IFRS	9	Previous GAAP [member]	member	IFRS 1.24 Disclosure, IFRS 1.29 Disclosure, IFRS 1.30 Common practice			
IFRS	9	Aggregate adjustment to carrying amounts reported under previous GAAP [member]	member	IFRS 1.30 b Disclosure			
IFRS	6	Disclosure of fair values of items used as deemed cost [line items]	line items	IFDC 4 20 Divisions			
IFRS IFRS	7	Intangible asset fair value used as deemed cost Property, plant and equipment fair value used as deemed cost		IFRS 1.30 Disclosure IFRS 1.30 Disclosure			
IFRS	7	Investment property fair value used as deemed cost		IFRS 1.30 Disclosure			
IFRS	4	Aggregate deemed cost of investments for which deemed cost is previous GAAP carrying amount	X _{instant, debit}	IFRS 1.31 a Disclosure			
IFRS	4	Aggregate deemed cost of investments for which deemed cost is fair value		IFRS 1.31 b Disclosure			
IFRS	4	Aggregate adjustment to carrying amounts of investments reported under previous GAAP		IFRS 1.31 c Disclosure			
IFRS	4	allocated if entity uses exemption in IFRS 1.D8A(b)		IFRS 1.31A Disclosure			
IFRS	4	Description of fact and basis on which carrying amounts were determined under previous GAAP if entity uses exemption in IFRS 1.D8B		IFRS 1.31B Disclosure			
	4	Explanation of how and why entity had, and ceased to have, functional currency for which reliable general price index is not available and no exchangeability with stable foreign currency	text	IFRS 1.31C Disclosure			
IFRS		exists	table			ASIC CO10/654	No
	_		- AND TO			55.15,034	No No
AU IFRS	2		axis	IAS 27.4 Disclosure	ASIC CO10/654		
AU IFRS IFRS	3 4	Disclosure of consolidated and separate financial statements [table] Consolidated and separate financial statements [axis] Consolidated [member]	member	IAS 27.4 Disclosure	ASIC CO10/654		No
AU IFRS IFRS IFRS		Disclosure of consolidated and separate financial statements [table] Consolidated and separate financial statements [axis] Consolidated [member]	member		ASIC CO10/654		No No
AU IFRS IFRS	3 4 5	Disclosure of consolidated and separate financial statements [table] Consolidated and separate financial statements [axis] Consolidated [member]	member	IAS 27.4 Disclosure	ASIC CO10/654		
AU IFRS IFRS IFRS AU AU	3 4 5 1 2	Disclosure of consolidated and separate financial statements [table] Consolidated and separate financial statements [axis] Consolidated [member] Separate [member] [822100] Notes - Property, plant and equijament Disclosure of consolidated and separate financial statements [abstract] Disclosure of consolidated and separate financial statements [line items]	member member line items	IAS 27.4 Disclosure IAS 27.4 Disclosure	ASIC CO10/654		No
AU IFRS IFRS IFRS AU AU IFRS	3 4 5	Disclosure of consolidated and separate financial statements [table] Consolidated and separate financial statements [axis] Consolidated [member] Separate [member] 8222100] Notes - Property, plant and equipment Disclosure of consolidated and separate financial statements [abstract] Disclosure of property, plant and equipment [text block]	member member line items text block	IAS 27.4 Disclosure IAS 27.4 Disclosure IAS 16 - Disclosure Disclosure	ASIC CO10/654		No No
AU IFRS IFRS IFRS AU AU	3 4 5 1 2 3	Disclosure of consolidated and separate financial statements [table] Consolidated and separate financial statements [axis] Consolidated [member] Separate [member] [822100] Notes - Property, plant and equijament Disclosure of consolidated and separate financial statements [abstract] Disclosure of consolidated and separate financial statements [line items]	member member line items	IAS 27.4 Disclosure IAS 27.4 Disclosure	ASIC CO10/654		No No

IFDS	6	Disclosure of detailed information about property, plant and equipment [table]	table	IAS 16.73 Disclosure			
IFRS IFRS	7	Classes of property, plant and equipment [axis]	axis	IAS 16.73 Disclosure			
IFRS	8	Property, plant and equipment [member]	member [default]	IAS 16.73 Disclosure, IAS 17.31 a Disclosure, IAS 36.127 Example			
IFRS	9 10	Land and buildings [member] Land [member]	member	IAS 16.37 b Example IAS 16.37 a Example			
IFRS IFRS	10	Buildings [member]	member member	IAS 16.37 a Example IAS 16.37 Common practice			
IFRS	9	Machinery [member]	member	IAS 16.37 c Example			
IFRS	9	Vehicles [member]	member	IAS 16.37 Common practice IAS 16.37 d Example			
IFRS IFRS	10 10	Ships [member] Aircraft [member]	member member	IAS 16.37 d Example IAS 16.37 e Example			
IFRS	10	Motor vehicles [member]	member	IAS 16.37 f Example			
IFRS	9	Fixtures and fittings [member]	member	IAS 16.37 g Example			
IFRS IFRS	9	Office equipment [member] Computer equipment [member]	member member	IAS 16.37 h Example IAS 16.37 Common practice			
IFRS	9	Communication and network equipment [member]	member	IAS 16.37 Common practice			
IFRS	9	Tangible exploration and evaluation assets [member]	member	IFRS 6.25 Disclosure			
IFRS	9	Mining assets [member] Mining property [member]	member member	IAS 16.37 Common practice			
IFRS IFRS	9	Oil and gas assets [member]	member	IAS 16.37 Common practice IAS 16.37 Common practice			
IFRS	9	Leasehold improvements [member]	member	IAS 16.37 Common practice			
IFRS	9	Property, plant and equipment under operating leases [member]	member	IAS 16.37 Common practice			
IFRS IFRS	9	Construction in progress [member] Other property, plant and equipment [member]	member member	IAS 16.37 Common practice IAS 16.37 Common practice			
IFRS	7	Carrying amount, accumulated depreciation, amortisation and impairment and gross	axis	IAS 16.73 d Disclosure, IAS 16.73 e Disclosure, IAS 17.32 Disclosure,			
		carrying amount [axis]		IAS 38.118 c Disclosure, IAS 38.118 e Disclosure, IAS 40.76 Disclosure, IAS 40.79 c Disclosure, IAS 40.79 d Disclosure, IAS 41.50 Disclosure, IAS 41.50 Disclosure, IAS 41.50 Disclosure,			
				IAS 41.54 f Disclosure, IFRS 3.B67 d Disclosure, IFRS 7.IG29 Common practice			
IFRS	8	Carrying amount [member]	member [default]	IAS 16.73 e Disclosure, IAS 17.32 Disclosure, IAS 38.118 e Disclosure,			
				IAS 40.76 Disclosure, IAS 40.79 d Disclosure, IAS 41.50 Disclosure, IFRS 3.B67 d Disclosure, IFRS 7.IG29 a Example			
IFRS	9	Gross carrying amount [member]	member	IAS 16.73 d Disclosure, IAS 17.32 Disclosure, IAS 38.118 C Disclosure,			
				IAS 40.76 c Disclosure IAS 41.54 f Disclosure IFRS 3.867 d Disclosure IFRS 7.IG29 Common practice			
IFRS	9	Accumulated depreciation, amortisation and impairment [member]	member	IAS 16.73 d Disclosure, IAS 16.75 b Disclosure, IAS 17.32 Disclosure, IAS 38.118 c Disclosure, IAS 40.76 c Disclosure, IAS 41.54 f Disclosure,			
				IAS 38.118 C Disclosure, IAS 40.76 C Disclosure, IAS 41.54 f Disclosure, IFRS 3.B67 d Disclosure, IFRS 7.IG29 b Example			
IFRS IFRS	6 7	Disclosure of detailed information about property, plant and equipment [line items] Measurement bases, property, plant and equipment	line items text	IAS 16.73 a Disclosure			
IFRS	7	Measurement bases, property, plant and equipment Depreciation method, property, plant and equipment	text	IAS 16.73 b Disclosure			
IFRS	7	Useful lives or depreciation rates, property, plant and equipment	text	IAS 16.73 c Disclosure			
IFRS	7	Effective dates of revaluation, property, plant and equipment	text	IAS 16.77 a Disclosure			
IFRS	7	Explanation of involvement of independent valuer in revaluation, property, plant and equipment	text	IAS 16.77 b Disclosure			
IFRS IFRS	7	Reconciliation of changes in property, plant and equipment [abstract] Property, plant and equipment at beginning of period	Xinstant, debit	IAS 1.54 a Disclosure, IAS 16.73 e Disclosure			
IFRS	8	Changes in property, plant and equipment [abstract]	rosam, debit	DECEMBER 110 10.75 C DECEMBER			
IFRS	9	Additions other than through business combinations, property, plant and equipment	X _{duration, debit}	IAS 16.73 e (i) Disclosure			
IFRS	9	Acquisitions through business combinations, property, plant and equipment	X _{duration, debit}	IAS 16.73 e (iii) Disclosure			
IFRS	9	Increase (decrease) through net exchange differences, property, plant and equipment	X _{duration, debit}	IAS 16.73 e (viii) Disclosure			
IFRS	9	Depreciation, property, plant and equipment	(X) _{duration}	IAS 16.73 e (vii) Disclosure, IAS 16.75 a Disclosure			
IFRS IFRS	9	Impairment loss recognised in profit or loss, property, plant and equipment Reversal of impairment loss recognised in profit or loss, property, plant and	(X) _{duration} X _{duration}	IAS 16.73 e (v) Disclosure, IAS 1.98 a Disclosure IAS 16.73 e (vi) Disclosure, IAS 1.98 a Disclosure			
		eauipment					
IFRS IFRS	9	Revaluation increase (decrease), property, plant and equipment Impairment loss recognised in other comprehensive income, property, plant and	X _{duration, debit} (X) _{duration}	IAS 16.73 e (iv) Disclosure, IAS 16.77 f Disclosure IAS 16.73 e (iv) Disclosure			
IFRS	9	equipment Reversal of impairment loss recognised in other comprehensive income, property,	X _{duration}	IAS 16.73 e (iv) Disclosure			
IFRS	9	plant and equipment Increase (decrease) through transfers and other changes, property, plant and	Aduration	INS 10.73 e (W) Disclosare			
IFRS	10	equipment [abstract]	v	IAS 16.73 e Common practice			
IFRS	11	Increase (decrease) through transfers, property, plant and equipment Increase (decrease) through transfers from (to) investment property, property,	X _{duration, debit} X _{duration, debit}	IAS 16.73 e Common practice			
IFRS	11	plant and equipment Increase (decrease) through transfers from construction in progress, property,	X _{duration, debit}	IAS 16.73 e Common practice			
IFRS	10	plant and equipment Increase (decrease) through other changes, property, plant and equipment	X _{duration, dobit}	IAS 16.73 e (ix) Disclosure			
IFRS	10	Total increase (decrease) through transfers and other changes, property, plant and		IAS 16.73 e Common practice			
IFRS	9	equipment Disposals and retirements, property, plant and equipment [abstract]					
IFRS	10	Disposals, property, plant and equipment	(X) _{duration, credit}	IAS 16.73 e (ii) Disclosure			
IFRS IFRS	10	Retirements, property, plant and equipment Total disposals and retirements, property, plant and equipment	(X) _{duration, credit} (X) _{duration, credit}	IAS 16.73 e Common practice IAS 16.73 e Common practice			
IFRS	9	Decrease through classified as held for sale, property, plant and equipment	(X) _{duration, credit}	IAS 16.73 e (ii) Disclosure			
IFRS	9	Decrease through loss of control of subsidiary, property, plant and equipment	(X) _{duration, credit}	IAS 16.73 e Common practice			
IFRS IFRS	9	Total increase (decrease) in property, plant and equipment Property, plant and equipment at end of period	X _{duration, debit} X _{instant, debit}	IAS 16.73 e Disclosure IAS 1.54 a Disclosure IAS 16.73 e Disclosure			
IFRS	7	Additional information [abstract]	* TOTAL OVER	Discussive Discussive			
IFRS	8	Property, plant and equipment, expenditures recognised in course of its construction	X _{instant, debit}	IAS 16.74 b Disclosure			
IFRS	8	Property, plant and equipment, temporarily idle	X _{instant, debit}	IAS 16.79 a Example			
IFRS	8	Property, plant and equipment, gross carrying amount of fully depreciated assets still in use		IAS 16.79 b Example			
IFRS	8	Property, plant and equipment, assets retired from active use and not classified as held for sale	X _{Instant, debit}	IAS 16.79 c Example			
IFRS	7	Property, plant and equipment, revaluation [abstract]	v	IAS 14 77 Diselectro			
IFRS IFRS	8	Property, plant and equipment, revalued assets Property, plant and equipment, revalued assets, at cost	X _{instant, debit} X _{instant, debit}	IAS 16.77 Disclosure IAS 16.77 e Disclosure			
IFRS	8	Property, plant and equipment, revaluation surplus	X _{instant, credit}	IAS 16.77 f Disclosure			
IFRS	8	Description of restrictions on distribution of revaluation surplus to shareholders, property, plant and equipment	text	IAS 16.77 f Disclosure			
IFRS	4	Property, plant and equipment, restrictions on title	X _{instant, debit}	IAS 16.74 a Disclosure			
IFRS IFRS	4	Description of existence of restrictions on title, property, plant and equipment Property, plant and equipment, pledged as security	text X _{instant, debit}	IAS 16.74 a Disclosure IAS 16.74 a Disclosure			
IFRS	4	Contractual commitments for acquisition of property, plant and equipment	Xinstant, debit	IAS 16.74 c Disclosure			
IFRS	4	Compensation from third parties for items of property, plant and equipment that were impaired, lost or given up	X _{duration, credit}	IAS 16.74 d Disclosure			
IFRS	4	Fair value of property, plant and equipment materially different from carrying amount	X _{instant, debit}	IAS 16.79 d Example			
AU IFRS	2	Disclosure of consolidated and separate financial statements [table] Consolidated and separate financial statements [axis]	table	IAS 27.4 Disclosure	ASIC CO10/654	ASIC CO10/654	No No
IFRS	4	Consolidated and separate financial statements [axis] Consolidated [member]	member	IAS 27.4 Disclosure IAS 27.4 Disclosure	7.5.0 00 10/034		No No
IFRS	5	Separate [member]	member	IAS 27.4 Disclosure			No
IFRS		[822200] Notes - Exploration for and evaluation of mineral resources					
AU	1 2	Disclosure of consolidated and separate financial statements [abstract] Disclosure of consolidated and separate financial statements [line items]	line items				No No
IFRS	3	Disclosure of exploration and evaluation assets [text block]	text block	IFRS 6 - Disclosure Disclosure			
IFRS	4	Description of accounting policy for exploration and evaluation expenditures [text block]	text block	IFRS 6.24 a Disclosure			
IFRS	4	Assets arising from exploration for and evaluation of mineral resources	X _{instant, debit}	IFRS 6.24 b Disclosure			
IFRS IFRS	4	Liabilities arising from exploration for and evaluation of mineral resources Income arising from exploration for and evaluation of mineral resources	X _{instant, credit}	IFRS 6.24 b Disclosure IFRS 6.24 b Disclosure			
IFRS	4	Expense arising from exploration for and evaluation of mineral resources	X _{duration, credit} X _{duration, debit}	IFRS 6.24 b Disclosure IFRS 6.24 b Disclosure			
IFRS	4	Cash flows from (used in) exploration for and evaluation of mineral resources, classified as	X _{duration, debit}	IFRS 6.24 b Disclosure			
IFRS	4	operating activities Cash flows from (used in) exploration for and evaluation of mineral resources, classified as	X _{duration, debit}	IFRS 6.24 b Disclosure			
AU	4	investing activities Disclosure of additional information about recoverability of exploration and evaluation assets	text			AASB 6.Aus24.1	
AU	2	recognised for any of areas of interest [text block] Disclosure of consolidated and separate financial statements [table]	table			ASIC CO10/654	No
IFRS	3	Consolidated and separate financial statements [axis]	axis		ASIC CO10/654		No
IFRS IFRS	4 5	Consolidated [member] Separate [member]	member	IAS 27.4 Disclosure IAS 27.4 Disclosure			No No
IFRS	5	Separate [member] [822390] Notes - Financial instruments					NO
		Disclosure of consolidated and separate financial statements [abstract]					No
AU AU	2	Disclosure of consolidated and separate financial statements [line items]	line items				No

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IFRS IFRS	3	Disclosure of financial instruments [text block] Disclosure of detailed information about financial instruments [text block]	text block text block	IFRS 7 - Scope Disclosure IFRS 7.31 Disclosure IFRS 7.7 Disclosure		
IFRS	5	Disclosure of detailed information about financial instruments [abstract]		JULIUS V		
IFRS	6	Disclosure of detailed information about financial instruments [table]	table	IFRS 7.31 Disclosure- IFRS 7.7 Disclosure		
IFRS IFRS	7		axis member [default]	IFRS 7.36 Disclosure IFRS 7.36 Disclosure		
IFRS	9	Financial instruments, class [member] Financial instruments at amortised cost, class [member]	member (derauit)	IFRS 7.36 Disclosure IFRS 7.B2 a Disclosure		
IFRS	9	Financial instruments at fair value, class [member]	member	IFRS 7.B2 a Disclosure		
IFRS	9	Financial instruments outside scope of IFRS 7, class [member]	member	IFRS 7.B2 b Disclosure		
IFRS IFRS	6	Disclosure of detailed information about financial instruments [line items] Description of accounting policy for recognising in profit or loss difference between fair	line items text block	IFRS 7.28 a Disclosure		
		value at initial recognition and transaction price flext block! Reconciliation of aggregate difference between fair value at initial recognition and	text block	THO 7.20 a biscosard		
IFRS	′	transaction price vet to be recognised in profit or loss [abstract]				
IFRS	8	to be recognised in profit or loss at beginning of period	X _{instant}	IFRS 7.28 b Disclosure		
IFRS	8	Changes in aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss [abstract]				
IFRS	9	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 _{duration}	IFRS 7.IG14 Example		
IFRS	0	Increase (decrease) through amounts recognised in profit or loss, aggregate	X _{duration}	IFRS 7.IG14 Example		
1110	1	difference between fair value at initial recognition and transaction price yet to be	Aduration	THE FIRST Example		
IFRS	9	recomised in profit or loss Other increases, aggregate difference between fair value at initial recognition and	X _{duration}	IFRS 7.IG14 Example		
IFRS	9	transaction price yet to be recognised in profit or loss Other decreases, aggregate difference between fair value at initial recognition and	(X) _{duration}	IFRS 7.IG14 Example		
IFRS	9	transaction price yet to be recognised in profit or loss Total increase (decrease) in aggregate difference between fair value at initial	X _{duration}	IFRS 7.28 b Example		
IFRS	8	recognition and transaction price vet to be recognised in profit or loss	X _{instant}	IFRS 7.28 b Disclosure		
IFRS	7	to be recognised in profit or loss at end of period	text	IFRS 7.28 c Disclosure		
IFRS	7	Maximum exposure to credit risk	X _{instant}	IFRS 7.36 a Disclosure		
IFRS	7	Description of collateral held as security and other credit enhancements and their	text	IFRS 7.36 b Disclosure		
IFRS	4	financial effect in respect of amount that best represents maximum exposure Disclosure of financial assets [text block]	text block	IFRS 7.7 Disclosure		
IFRS	5	Disclosure of financial assets [abstract]				
IFRS IFRS	6		table axis	IFRS 7.7 Disclosure IFRS 7.6 Disclosure		
IFRS	8		member [default]	IAS 36.127 Example, IFRS 7.6 Disclosure		
IFRS	9	Financial assets at amortised cost, class [member]	member	IFRS 7.B2 a Disclosure		
IFRS	10	333.6	member	IFRS 7.IG40B Example		
IFRS IFRS	10	Consumer loans [member] Corporate loans [member]	member member	IFRS 7.IG40B Example IAS 1.112 c Common practice		
IFRS	9	Financial assets at fair value, class [member]	member	IFRS 7.B2 a Disclosure		
IFRS	10	Trading securities [member]	member	IFRS 7.IG40B Example		
IFRS IFRS	10 11		member member	IFRS 13.IE60 Example, IFRS 7.IG40B Example IAS 1.112 c Common practice		
IFRS	11	Option contract [member] Futures contract [member]	member	IAS 1.112 c Common practice IAS 1.112 c Common practice		
IFRS	11	Swap contract [member]	member	IAS 1.112 c Common practice		
IFRS	11		member	IAS 1.112 c Common practice		
IFRS IFRS	10	Equity investments [member] Financial assets outside scope of IFRS 7, class [member]	member member	IFRS 7.IG40B Example IFRS 7.B2 b Disclosure		
IFRS	7	Categories of financial assets [axis]	axis	IFRS 7.8 Disclosure		
IFRS	8		member [default]	IFRS 7.8 Disclosure		
IFRS IFRS	9	Financial assets at fair value through profit or loss, category [member] Financial assets at fair value through profit or loss, designated upon initial	member member	IFRS 7.8 a Disclosure IFRS 7.8 a Disclosure		
		recognition, category [member]				
IFRS	10	category [member]	member	Expiry date 2015-01-01 IFRS 7.8 a Disclosure		
IFRS	10	Financial assets at fair value through profit or loss, mandatorily measured at fair value, category [member]	member	Effective 2015-01-01 IFRS 7.8 a Disclosure		
IFRS	9	Financial assets available-for-sale, category [member]	member	Expiry date 2015-01-01 IFRS 7.8 d Disclosure		
IFRS IFRS	9	Held-to-maturity investments, category [member] Loans and receivables, category [member]	member member	Expiry date 2015-01-01 IFRS 7.8 b Disclosure Expiry date 2015-01-01 IFRS 7.8 c Disclosure		
IFRS	9	Financial assets at amortised cost, category [member]	member	Effective 2015-01-01 IFRS 7.8 f Disclosure		
IFRS	9	Financial assets at fair value through other comprehensive income, category [member]	member	Effective 2015-01-01 IFRS 7.8 h Disclosure		
IFRS	6	Disclosure of financial assets [line items]	line items			
IFRS	7	Financial assets Financial assets, at fair value	X _{Instant, debit}	IFRS 7.25 Disclosure IFRS 7.25 Disclosure		
IFRS IFRS	7	Notional amount	X _{instant, debit}	IAS 1.112 c Common practice		
IFRS	7	Reconciliation of changes in allowance account for credit losses of financial assets	* *IDIANI			
IFRS	8	[abstract] Allowance account for credit losses of financial assets at beginning of period	X _{instant, credit}	IFRS 7.16 Disclosure		
IFRS	8	Changes in allowance account for credit losses of financial assets [abstract]				
IFRS	9	Additional allowance recognised in profit or loss, allowance account for credit losses of financial assets	X _{duration}	IFRS 7.16 Common practice		
IFRS IFRS	9	Utilisation, allowance account for credit losses of financial assets Reversal, allowance account for credit losses of financial assets	(X) _{duration, debit}	IFRS 7.16 Common practice IFRS 7.16 Common practice		
IFRS	9		(X) _{duration} X _{duration, credit}	IFRS 7.16 Common practice		
IFRS	9	losses of financial assets Increase (decrease) through adjustments arising from passage of time, allowance		IFRS 7.16 Common practice		
IFRS	9	account for credit losses of financial assets Increase (decrease) through other changes, allowance account for credit losses of	X _{duration, credit}	IFRS 7.16 Common practice		
		financial assets	X _{duration, credit}	IFRS 7.16 Common practice IFRS 7.16 Disclosure		
IFRS	9		X _{duration, credit}			
IFRS IFRS	8	Allowance account for credit losses of financial assets at end of period Impairment loss on financial assets	X _{instant, credit}	IFRS 7.16 Disclosure IFRS 7.20 e Disclosure		
IFRS	7	Information about credit quality of neither past due nor impaired financial assets [text	X _{duration, debit} text block	IFRS 7.20 e Disclosure IFRS 7.36 c Disclosure		
IFRS	8	block]	text block	IFRS 7.IG23 a Example		
IFRS	9	Description of rating agencies used	text	IFRS 7.IG24 b Example		
IFRS	9		X _{instant}	IFRS 7.IG24 c Example		
IFRS IFRS	9	Unrated credit exposures Description of relationship between internal and external ratings	X _{instant} text	IFRS 7.IG24 c Example IFRS 7.IG25 c Example		
IFRS	8		text block	IFRS 7.IG23 a Example		
IFRS	9	The state of the s	text	IFRS 7.IG25 a Example		
IFRS IFRS	9		text text	IFRS 7.IG24 d Example IFRS 7.IG25 C Example IFRS 7.IG23 b Example		
IFRS	8	Description of nature of counterparty Description of historical information about counterparty default rates	text	IFRS 7.IG23 b Example IFRS 7.IG23 c Example		
IFRS	8	Description of other information used to assess credit quality	text	IFRS 7.IG23 d Example		
IFRS	7	Financial assets previously designated at fair value through profit or loss but no longer so designated. first application of IFRS 9	X _{Instant, debit}	Effective 2015-01-01 IFRS 7.441 c Disclosure		
IFRS	8	Financial assets previously designated at fair value through profit or loss reclassified due to requirements of IFRS 9. first application of IFRS 9	X _{instant, debit}	Effective 2015-01-01 IFRS 7.441 c Disclosure		
IFRS	8	Financial assets previously designated at fair value through profit or loss reclassified voluntarily, first application of IFRS 9	X _{instant, debit}	Effective 2015-01-01 IFRS 7.44I c Disclosure		
IFRS	4	Disclosure of external credit grades [text block]	text block	IFRS 7.IG24 Example		
IFRS	5	Disclosure of external credit grades [abstract]	toble	IFDS 7 IC24 Everyle		
IFRS IFRS	6 7	Disclosure of external credit grades [table] External credit grades [axis]	table axis	IFRS 7.IG24 Example IFRS 7.IG24 a Example		
IFRS	8		member [default]	IFRS 7.IG24 a Example		
IFRS	9	External credit grades [member]	member	IFRS 7.IG24 a Example		
IFRS IFRS	7	Classes of financial assets [axis] Financial assets, class [member]	axis member [default]	IFRS 7.6 Disclosure		
IFRS IFRS	9	Financial assets, class [member] Financial assets at amortised cost, class [member]	member [default] member	IAS 36.127 Example, IFRS 7.6 Disclosure IFRS 7.82 a Disclosure		
IFRS	10	Mortgages [member]	member	IFRS 7.IG40B Example		
IFRS	10	Consumer loans [member]	member	IFRS 7.IG40B Example		
IFRS IFRS	10	Corporate loans [member] Financial assets at fair value, class [member]	member member	IAS 1.112 c Common practice IFRS 7.82 a Disclosure		
IFRS	10		member	IFRS 7.1G40B Example		
IFRS	10	Derivatives [member]	member	IFRS 13.IE60 Example. IFRS 7.IG40B Example		
IFRS	11		member	IAS 1.112 c Common practice		
IFRS IFRS	11	Futures contract [member] Swap contract [member]	member member	IAS 1.112 c Common practice IAS 1.112 c Common practice		
IFRS	11	Forward contract [member]	member	IAS 1.112 c Common practice		

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IFRS IFRS	10	Equity investments [member] Financial assets outside scope of IFRS 7, class [member]	member member	IFRS 7.IG40B Example IFRS 7.B2 b Disclosure		
IFRS	6	Disclosure of external credit grades [line items]	line items	IFRS 7.62 D DISCUSURE		
IFRS	7	Credit exposure	X _{instant}	IFRS 7.IG24 a Example, IFRS 7.IG25 b Example		
IFRS	4	Disclosure of internal credit grades [text block]	text block	IFRS 7.IG25 Example		
IFRS	5	Disclosure of internal credit grades [abstract]				
IFRS	6	Disclosure of internal credit grades [table]	table	IFRS 7.IG25 Example		
IFRS IFRS	7	Internal credit grades [axis] Entity's total for internal credit grades [member]	axis member [default]	IFRS 7.IG25 b Example IFRS 7.IG25 b Example		
IFRS	9	Internal credit grades [member]	member	IFRS 7.IG25 b Example		
IFRS	7	Classes of financial assets [axis]	axis	IFRS 7.6 Disclosure		
IFRS	8	Financial assets, class [member]	member [default]	IAS 36.127 Example, IFRS 7.6 Disclosure		
IFRS	9	Financial assets at amortised cost, class [member]	member	IFRS 7.B2 a Disclosure		
IFRS	10	Mortgages [member]	member	IFRS 7.IG40B Example IFRS 7.IG40B Example		
IFRS IFRS	10 10	Consumer loans [member] Corporate loans [member]	member member	IAS 1.112 c Common practice		
IFRS	9	Financial assets at fair value, class [member]	member	IFRS 7.B2 a Disclosure		
IFRS	10	Trading securities [member]	member	IFRS 7.IG40B Example		
IFRS	10	Derivatives [member]	member	IFRS 13.IE60 Example, IFRS 7.IG40B Example		
IFRS	11	Option contract [member]	member	IAS 1.112 c Common practice		
IFRS IFRS	11	Futures contract [member] Swap contract [member]	member member	IAS 1.112 c Common practice IAS 1.112 c Common practice		
IFRS	11	Forward contract [member]	member	IAS 1.112 c Common practice		
IFRS	10	Equity investments [member]	member	IFRS 7.IG40B Example		
IFRS	9	Financial assets outside scope of IFRS 7, class [member]	member	IFRS 7.B2 b Disclosure		
IFRS	6	Disclosure of internal credit grades [line items]	line items			
IFRS IFRS	7	Credit exposure Disclosure of financial liabilities [text block]	X _{instant} text block	IFRS 7.IG24 a Example, IFRS 7.IG25 b Example IFRS 7.7 Disclosure		
IFRS	5	Disclosure of financial liabilities [abstract]	text block	II KS 7.7 Disclosure		
IFRS	6	Disclosure of financial liabilities [table]	table	IFRS 7.7 Disclosure		
IFRS	7	Classes of financial liabilities [axis]	axis	IFRS 7.6 Disclosure		
IFRS	8	Financial liabilities, class [member]	member [default]	IFRS 7.6 Disclosure		
IFRS IFRS	9	Financial liabilities at amortised cost, class [member] Financial liabilities at fair value, class [member]	member member	IFRS 7.82 a Disclosure IFRS 7.82 a Disclosure		
IFRS	9	Financial liabilities outside scope of IFRS 7, class [member]	member	IFRS 7.B2 b Disclosure		
IFRS	7	Categories of financial liabilities [axis]	axis	IFRS 7.8 Disclosure		
IFRS	8	Financial liabilities, category [member]	member [default]	IFRS 7.8 Disclosure		
IFRS	9	Financial liabilities at fair value through profit or loss, category [member]	member	IFRS 7.8 e Disclosure		
IFRS	10	Financial liabilities at fair value through profit or loss, designated upon initial recognition. category [member]	member	IFRS 7.8 e Disclosure		
IFRS	10	Financial liabilities at fair value through profit or loss that meet definition of held for trading, category [member]	member	IFRS 7.8 e Disclosure		
IFRS	9	Financial liabilities at amortised cost, category [member]	member	Expiry date 2015-01-01 IFRS 7.8 f Disclosure, Effective 2015-01-		
IFRS	6	Disclosure of financial liabilities [line items]	line items	01 IFRS 7.8 g Disclosure		
IFRS	7	Financial liabilities	X _{instant, credit}	IFRS 7.25 Disclosure		
IFRS	7	Financial liabilities, at fair value	X _{instant, credit}	IFRS 7.25 Disclosure		
IFRS	7	Financial liabilities previously designated at fair value through profit or loss but no longer so designated. first application of IFRS 9	X _{instant, credit}	Effective 2015-01-01 IFRS 7.44I c Disclosure		
IFRS	8	Financial liabilities previously designated at fair value through profit or loss reclassified	X _{instant, credit}	Effective 2015-01-01 IFRS 7.441 c Disclosure		
IFRS	8	due to requirements of IFRS 9. first application of IFRS 9 Financial liabilities previously designated at fair value through profit or loss reclassified	X _{instant, credit}	Effective 2015-01-01 IFRS 7.44I c Disclosure		
IFRS	4	voluntarity. first application of IFRS 9 Designated loans or receivables at fair value through profit or loss [abstract]				
IFRS	5	Maximum exposure to credit risk of loans or receivables	X _{instant}	Expiry date 2015-01-01 IFRS 7.9 a Disclosure		
IFRS	5	Amount by which loans or receivables related credit derivatives or similar instruments mitigate		Expiry date 2015-01-01 IFRS 7.9 b Disclosure		
IFRS	5	maximum exposure to credit risk Increase (decrease) in fair value of loans or receivables, attributable to changes in credit risk	X _{duration, debit}	Expiry date 2015-01-01 IFRS 7.9 c Disclosure		
	-	of financial assets				
IFRS	5	Accumulated increase (decrease) in fair value of loan or receivable, attributable to changes in credit risk of financial assets		Expiry date 2015-01-01 IFRS 7.9 c Disclosure		
IFRS	5	Increase (decrease) in fair value of loans or receivables related credit derivatives or similar instruments	X _{duration}	Expiry date 2015-01-01 IFRS 7.9 d Disclosure		
IFRS	5	Accumulated increase (decrease) in fair value of loans or receivables related credit derivatives or similar instruments	Xinstant	Expiry date 2015-01-01 IFRS 7.9 d Disclosure		
IFRS	4	Financial assets designated as measured at fair value [abstract]				
IFRS	5	Maximum exposure to credit risk of financial assets designated as measured at fair value	X _{instant}	Effective 2015-01-01 IFRS 7.9 a Disclosure		
IFRS	5	Amount by which financial assets related credit derivatives or similar instruments mitigate	X _{instant}	Effective 2015-01-01 IFRS 7.9 b Disclosure		
IFRS	5	maximum exposure to credit risk Increase (decrease) in fair value of financial assets, attributable to changes in credit risk of	X _{duration, debit}	Effective 2015-01-01 IFRS 7.9 c Disclosure		
IFRS	5	financial assets Accumulated increase (decrease) in fair value of financial assets, attributable to changes in	X _{instant. debit}	Effective 2015-01-01 IFRS 7.9 c Disclosure		
IFRS	-	credit risk of financial assets Increase (decrease) in fair value of financial assets related credit derivatives or similar	X _{rhiration}	Effective 2015-01-01 IFRS 7.9 d Disclosure		
	5	instruments				
IFRS	5	Accumulated increase (decrease) in fair value of financial assets related credit derivatives or similar instruments	X _{instant}	Effective 2015-01-01 IFRS 7.9 d Disclosure		
IFRS	4	Designated financial liabilities at fair value through profit or loss [abstract]				
IFRS	5	Increase (decrease) in fair value of financial liability, attributable to changes in credit risk of liability	X _{duration, credit}	Effective 2015-01-01 IFRS 7.10A a Disclosure, Expiry date 2015-01- 01 IFRS 7.10 a Disclosure		
IFRS	5	Accumulated increase (decrease) in fair value of financial liability, attributable to changes in	Xinstant, credit	Effective 2015-01-01 IFRS 7.10A a Disclosure, IFRS 7.10 a Disclosure		
IFRS	5	credit risk of liability Difference between carrying amount of financial liability and amount contractually required to	X _{instant}	Effective 2015-01-01 IFRS 7.10A b Disclosure, IFRS 7.10 b Disclosure		
		pay at maturity to holder of obligation				
IFRS	5	Transfers of cumulative gain (loss) within equity when changes in liability's credit risk are presented in other comprehensive income	X _{duration}	Effective 2015-01-01 IFRS 7.10 c Disclosure		
IFRS	5	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 2015-01-01 IFRS 7.10 c Disclosure		
IFRS	5	Amount presented in other comprehensive income realised at derecognition	X _{duration}	Effective 2015-01-01 IFRS 7.10 d Disclosure		
IFRS	4	Description of methods to determine amount of changes in fair value of financial assets and financial liabilities attributable to changes in credit risk	text	IFRS 7.11 a Disclosure		
IFRS	4	Description of reasons and factors why amount of changes in fair value of financial assets and financial liabilities attributable to changes in credit risk are not faithfully represented	text	IFRS 7.11 b Disclosure		
IEDC			tout	Effective 2015 01 01 IEDS 7.44 - Distance		
IFRS	4	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	text	Effective 2015-01-01 IFRS 7.11 c Disclosure		
IFRS	4	accounting mismatch in profit or loss Description of investments in equity designated as measured at fair value through other	text	Effective 2015-01-01 IFRS 7.11A a Disclosure		
IFRS	4	comprehensive income Description of reason for using presentation alternative	text	Effective 2015-01-01 IFRS 7.11A b Disclosure		
IFRS	4	Disclosure of fair value of investment in equity instruments designated as measured at fair value		Effective 2015-01-01 IFRS 7.11A b Disclosure		
IFRS	5	through other comprehensive income [text block] Disclosure of fair value of investments in equity instruments designated as measured at fair				
	-	value through other comprehensive income [abstract]	table	Effective 2015 01 01 IEDS 7444 - Distance		
IFRS	6	value through other comprehensive income [table]		Effective 2015-01-01 IFRS 7.11A c Disclosure		
IFRS	7	income [axis]	axis	Effective 2015-01-01 IFRS 7.11A c Disclosure		
IFRS	8	Investments in equity instruments measured at fair value through other comprehensive income [member]	member [default]	Effective 2015-01-01 IFRS 7.11A c Disclosure		
IFRS	6	Disclosure of fair value of investments in equity instruments designated as measured at fair	line items			
IFRS	7	value through other comprehensive income fline items! Fair value of investments in equity instruments designated as measured at fair value	X _{instant, debit}	Effective 2015-01-01 IFRS 7.11A c Disclosure		
IFRS	4	through other comprehensive income Dividends recognised for investments in equity instruments designated as measured at fair	X _{duration, credit}	Effective 2015-01-01 IFRS 7.11A d Disclosure		
IFRS	4	value through other comprehensive income, held at end of reporting period Dividends recognised for investments in equity instruments designated as measured at fair	X _{duration, credit}	Effective 2015-01-01 IFRS 7.11A d Disclosure		
		value through other comprehensive income, derecognised during period				
IFRS	4	Explanation of transfers of cumulative gain or loss within equity of investments in equity designated as measured at fair value through other comprehensive income	text	Effective 2015-01-01 IFRS 7.11A e Disclosure		
IFRS	4	Description of reason for disposing of investments in equity instruments measured at fair value through other comprehensive income	text	Effective 2015-01-01 IFRS 7.11B a Disclosure		
IFRS	4	Fair value of investments in equity instruments measured at fair value through other	X _{instant, debit}	Effective 2015-01-01 IFRS 7.11B b Disclosure		
IFRS	4	comprehensive income at date of derecognition Cumulative gain (loss) on disposal of investments in equity instruments designated as measured	X _{duration, credit}	Effective 2015-01-01 IFRS 7.11B c Disclosure		
IFRS	4	at fair value through other comprehensive income Reclassification out of financial assets at fair value through profit or loss	X _{duration, credit}	Expiry date 2015-01-01 IFRS 7.12 Disclosure, Expiry date 2015-01-		
IFRS	4	Reclassification into financial assets at fair value through profit or loss		01 IFRS 7.12A a Disclosure		
IFRS IFRS	4	Reclassification into financial assets at fair value through profit or loss Reclassification out of available-for-sale financial assets	X _{duration, debit} X _{duration, credit}	Expiry date 2015-01-01 IFRS 7.12 Disclosure Expiry date 2015-01-01 IFRS 7.12 Disclosure, Expiry date 2015-01-		
				01 IFRS 7.12A a Disclosure		
IFRS IFRS	4	Reclassification into available-for-sale financial assets Reclassification out of held-to-maturity investments	X _{duration, debit} X _{duration, credit}	Expiry date 2015-01-01 IFRS 7.12 Disclosure Expiry date 2015-01-01 IFRS 7.12 Disclosure		
IFRS	4	Reclassification out or neid-to-maturity investments Reclassification into held-to-maturity investments	X _{duration, credit}	Expiry date 2015-01-01 IFRS 7.12 Disclosure Expiry date 2015-01-01 IFRS 7.12 Disclosure		
IFRS	4	Reclassification out of loans and receivables	X _{duration, credit}	Expiry date 2015-01-01 IFRS 7.12 Disclosure		
IFRS	4	Reclassification into loans and receivables	X _{duration, debit}	Expiry date 2015-01-01 IFRS 7.12 Disclosure		

IFRS	4	Financial assets reclassified out of financial assets at fair value through profit or loss, carrying amount	X _{instant, debit}	Expiry date 2015-01-01 IFRS 7.12A b Disclosure			
IFRS	4	Financial assets reclassified out of financial assets at fair value through profit or loss, at fair value	X _{instant, debit}	Expiry date 2015-01-01 IFRS 7.12A b Disclosure			
IFRS	4	Financial assets reclassified out of available-for-sale financial assets, carrying amount	X _{instant, debit}	Expiry date 2015-01-01 IFRS 7.12A b Disclosure			
IFRS	4	Financial assets reclassified out of available-for-sale financial assets, at fair value	X _{Instant, debit}	Expiry date 2015-01-01 IFRS 7.12A b Disclosure			
IFRS	4	Explanation of facts and circumstances indicating rare situation for reclassification out of financial assets at fair value through profit or loss	text	Expiry date 2015-01-01 IFRS 7.12A c Disclosure			
IFRS	4	Fair value gains (losses) on financial assets reclassified out of financial assets at fair value through profit or loss recognised in profit or loss	X _{duration, credit}	Expiry date 2015-01-01 IFRS 7.12A d Disclosure			
IFRS	4	Fair value gains (losses) on financial assets reclassified out of available-for-sale financial assets	X _{duration, credit}	Expiry date 2015-01-01 IFRS 7.12A d Disclosure			
IFRS	4	recognised in other comprehensive income Fair value gains (losses) on financial assets reclassified out of financial assets at fair value	X _{duration, credit}	Expiry date 2015-01-01 IFRS 7.12A e Disclosure			
IFRS	4	through profit or loss not recognised in profit or loss Fair value gains (losses) on financial assets reclassified out of available-for-sale financial assets	X _{duration, credit}	Expiry date 2015-01-01 IFRS 7.12A e Disclosure			
IFRS	4	not recognised in other comprehensive income Gains (losses) on financial assets reclassified out of financial assets at fair value through profit or		Expiry date 2015-01-01 IFRS 7.12A e Disclosure			
		loss recognised in profit or loss					
IFRS	4	Gains (losses) on financial assets reclassified out of available-for-sale financial assets recognised in profit or loss	X _{duration, credit}	Expiry date 2015-01-01 IFRS 7.12A e Disclosure			
IFRS	4	Income on financial assets reclassified out of financial assets at fair value through profit or loss recognised in profit or loss	X _{duration, credit}	Expiry date 2015-01-01 IFRS 7.12A e Disclosure			
IFRS	4	Income on financial assets reclassified out of available-for-sale financial assets recognised in	X _{duration, credit}	Expiry date 2015-01-01 IFRS 7.12A e Disclosure			
IFRS	4	profit or loss Expenses on financial assets reclassified out of financial assets at fair value through profit or loss	X _{duration, debit}	Expiry date 2015-01-01 IFRS 7.12A e Disclosure			
IFRS	4	recognised in profit or loss Expenses on financial assets reclassified out of available-for-sale financial assets recognised in	X _{duration dobit}	Expiry date 2015-01-01 IFRS 7.12A e Disclosure			
IFRS	4	profit or loss Effective interest rate of financial assets reclassified out of financial assets at fair value through		Expiry date 2015-01-01 IFRS 7.12A f Disclosure			
		profit or loss					
IFRS	4	profit or loss	X _{duration, debit}	Expiry date 2015-01-01 IFRS 7.12A f Disclosure			
IFRS	4	Effective interest rate of financial assets reclassified out of available-for-sale financial assets	X.XX _{instant}	Expiry date 2015-01-01 IFRS 7.12A f Disclosure			
IFRS	4	Estimated cash flows of financial assets reclassified out of available-for-sale financial assets	X _{duration, debit}	Expiry date 2015-01-01 IFRS 7.12A f Disclosure			
IFRS	4	Date of reclassification of financial assets due to change in business model	yyyy-mm-dd	Effective 2015-01-01 IFRS 7.12B a Disclosure			
IFRS	4	Explanation of change in business model for managing financial assets	text	Effective 2015-01-01 IFRS 7.12B b Disclosure			
IFRS	4	Description of effect of changing business model for managing financial assets on financial statements	text	Effective 2015-01-01 IFRS 7.12B b Disclosure			
IFRS	4	Reclassification of financial assets out of measured at amortised cost into measured at fair value	X _{duration}	Effective 2015-01-01 IFRS 7.12B c Disclosure			
IFRS	4	Reclassification of financial assets out of measured at fair value into measured at amortised cost	X _{duration}	Effective 2015-01-01 IFRS 7.12B c Disclosure			
IFRS	4	Effective interest rate determined on date of reclassification	X.XX _{instant}	Effective 2015-01-01 IFRS 7.12C a Disclosure			
IFRS	4	Interest income (expense) recognised for assets reclassified into measured at amortised cost	X _{duration, credit}	Effective 2015-01-01 IFRS 7.12C b Disclosure			
IFRS	4	Fair value of financial assets reclassified as measured at amortised cost	X _{instant, debit}	Effective 2015-01-01 IFRS 7.12D a Disclosure			
IFRS	4	Fair value gain (loss) that would have been recognised in profit or loss if financial assets had not been reclassified		Effective 2015-01-01 IFRS 7.12D b Disclosure			
IFRS	4	Disclosure of offsetting of financial assets and financial liabilities [text block]	text block	IFRS 7 - Offsetting financial assets and financial liabilities Disclosure			
IFRS	5	Disclosure of offsetting of financial assets [text block]	text block	IFRS 7.13C Disclosure			
IFRS	6	Disclosure of offsetting of financial assets [abstract]		IFDC 7 400 Phylones			
IFRS IFRS	7	Disclosure of offsetting of financial assets [table] Types of financial assets [axis]	table axis	IFRS 7.13C Disclosure IFRS 7.B51 Disclosure, IFRS 7.B52 Disclosure			
IFRS	9	Financial assets [axis] Financial assets, type [member]	member [default]	IFRS 7.B51 Disclosure, IFRS 7.B52 Disclosure IFRS 7.B51 Disclosure, IFRS 7.B52 Disclosure			
IFRS	8		axis	IFRS 7.852 Disclosure			
IFRS	9	Counterparties [member]	member [default]	IFRS 7.B52 Disclosure			
IFRS	10	Individually insignificant counterparties [member]	member	IFRS 7.B52 Disclosure			
IFRS IFRS	7	Disclosure of offsetting of financial assets [line items] Net financial assets subject to offsetting, enforceable master netting arrangements or	line items				
IFRS	9	similar agreements fabstract1 Net financial assets subject to offsetting, enforceable master netting arrangements or					
II KS	,	similar agreements in statement of financial position [abstract]					
IFRS	10	Gross financial assets subject to offsetting, enforceable master netting	X _{instant, debit}	IFRS 7.13C a Disclosure			
IFRS	10	arrangements or similar agreements Gross financial liabilities set off against financial assets subject to offsetting,	(X) _{instant, credit}	IFRS 7.13C b Disclosure			
IFRS	10	enforceable master netting arrangements or similar agreements Net financial assets subject to offsetting, enforceable master netting arrangements		IFRS 7.13C c Disclosure			
		or similar agreements in statement of financial position	Ainstant, debit	TRS 7.150 C Disclosure			
IFRS	9	Amounts subject to enforceable master netting arrangement or similar agreement not set off against financial assets [abstract]					
IFRS	10	Financial instruments subject to enforceable master netting arrangement or similar agreement not set off against financial assets	(X) _{instant, credit}	IFRS 7.IG40D Example, IFRS 7.IG40E Example			
IFRS	10	Cash collateral received subject to enforceable master netting arrangement or similar agreement not set off against financial assets	(X) _{instant, credit}	IFRS 7.IG40D Example, IFRS 7.IG40E Example			
IFRS	10	Total amounts subject to enforceable master netting arrangement or similar agreement not set off against financial assets	(X)instant, credit	IFRS 7.13C d Disclosure			
IFRS	9	Net financial assets subject to offsetting, enforceable master netting arrangements or similar agreements	X _{instant, debit}	IFRS 7.13C e Disclosure			
IFRS	5	Description of rights of set-off associated with financial assets subject to enforceable master	text	IFRS 7.13E Disclosure			
IFRS	5	netting arrangement or similar agreement Description of measurement differences for financial assets subject to offsetting, enforceable	text	IFRS 7.B42 Disclosure			
IFRS	5	master netting arrangements or similar agreements Disclosure of reconciliation of financial assets subject to offsetting, enforceable master netting	text block	IFRS 7.B46 Disclosure			
		arrangements or similar agreements to individual line items in statement of financial position [feet block]					
IFRS	5	Disclosure of offsetting of financial liabilities [text block]	text block	IFRS 7.13C Disclosure			
IFRS IFRS	6 7	Disclosure of offsetting of financial liabilities [abstract] Disclosure of offsetting of financial liabilities [table]	table	IFRS 7.13C Disclosure			
IFRS	8	Types of financial liabilities [axis]	axis	IFRS 7.B51 Disclosure IFRS 7.B52 Disclosure			
IFRS	9	Financial liabilities, type [member]	member [default]	IFRS 7.B51 Disclosure, IFRS 7.B52 Disclosure			
IFRS	8	Counterparties [axis]	axis	IFRS 7.B52 Disclosure			
IFRS IFRS	9	Counterparties [member] Individually insignificant counterparties [member]	member [default] member	IFRS 7.852 Disclosure IFRS 7.852 Disclosure			
IFRS	7	Disclosure of offsetting of financial liabilities [line items]	line items				
IFRS	8	Net financial liabilities subject to offsetting, enforceable master netting arrangements or					
IFRS	9	similar agreements fabstract1 Net financial liabilities subject to offsetting, enforceable master netting arrangements					
		or similar agreements in statement of financial position [abstract]					
IFRS	10	Gross financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreements	X _{Instant, credit}	IFRS 7.13C a Disclosure			
IFRS	10	Gross financial assets set off against financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreements	(X) _{instant, debit}	IFRS 7.13C b Disclosure			
IFRS	10	Net financial liabilities subject to offsetting, enforceable master netting	X _{instant, credit}	IFRS 7.13C c Disclosure			
IFRS	9	arrangements or similar agreements in statement of financial position Amounts subject to enforceable master netting arrangement or similar agreement not					
IFRS	10	set off against financial liabilities [abstract] Financial instruments subject to enforceable master netting arrangement or similar	(X) _{instant, debit}	IFRS 7.IG40D Example, IFRS 7.IG40E Example			
IFRS	10	agreement not set off against financial liabilities Cash collateral pledged subject to enforceable master netting arrangement or	(X) _{instant dehit}	IFRS 7.IG40D Example, IFRS 7.IG40E Example			
		similar agreement not set off against financial liabilities					
IFRS	10	Total amounts subject to enforceable master netting arrangement or similar agreement not set off against financial liabilities	(X) _{instant, debit}	IFRS 7.13C d Disclosure			
IFRS	9	Net financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreements		IFRS 7.13C e Disclosure			
IFRS	5	Description of rights of set-off associated with financial liabilities subject to enforceable master netting arrangement or similar agreement	text	IFRS 7.13E Disclosure			
IFRS	5	Description of measurement differences for financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreements	text	IFRS 7.B42 Disclosure			
IFRS	5	Disclosure of reconciliation of financial liabilities subject to offsetting, enforceable master	text block	IFRS 7.B46 Disclosure			
		netting arrangements or similar agreements to individual line items in statement of financial position [text block]					
IFRS	4	Financial assets pledged as collateral for liabilities or contingent liabilities	X _{instant, debit} text	IFRS 7.14 a Disclosure IFRS 7.14 b Disclosure			
IFRS		Description of terms and conditions of financial assets pledged as collateral for liabilities or continuent liabilities					
IFRS	4	Collateral held permitted to be sold or repledged in absence of default by owner of collateral, at fair value	X _{instant, debit}	IFRS 7.15 a Disclosure			
IFRS	4	Collateral sold or repledged in absence of default by owner of collateral, at fair value	X _{instant, debit}	IFRS 7.15 b Disclosure			
IFRS	4	Explanation of whether entity has obligation to return collateral sold or repledged in absence of default by owner of collateral		IFRS 7.15 b Disclosure			
IFRS	4	Description of terms and conditions associated with entity's use of collateral permitted to be sold or repledged in absence of default by owner of collateral	text	IFRS 7.15 c Disclosure			
IFRS	4	Description of compound financial instruments with multiple embedded derivatives	text	IFRS 7.17 Disclosure			
IFRS	4	Description of details of defaults during period of principal, interest, sinking fund, or redemption terms of loans payable	text	IFRS 7.18 a Disclosure	Effective 1/7/2013 AASB 7.RDR18.1		
IFRS	4	Loans payable in default	X _{instant, credit}	IFRS 7.18 b Disclosure		Effective 1/7/2012 1100 7 200 7	
AU IFRS	4	Loans payable in default or breach under reduced disclosure requirements Explanation of whether default was remedied or terms of loans payable were renegotiated	X instant, credit text	IFRS 7.18 c Disclosure	Effective 1/7/2013 AASB	Effective 1/7/2013 AASB 7.RDR18.1	
IFRS	4	before financial statements were authorised for issue	text	IFRS 7.19 Disclosure	7.RDR18.1		
		during period of principal, interest, sinking fund, or redemption terms of loans payable					
IFRS	4	Loans payable in breach which permitted lender to demand accelerated repayment	X _{instant, credit}	IFRS 7.19 Disclosure			
IFRS	4	Explanation of whether breaches which permitted lender to demand accelerated repayment were remedied or terms of loans payable were renegotiated before financial statements were	text	IFRS 7.19 Disclosure			
		authorised for issue					

IFRS	4	Income, expense, gains or losses of financial instruments [abstract]				
IFRS	5	Gains (losses) on financial instruments [abstract]				
IFRS	6	Gains (losses) on financial assets at fair value through profit or loss, designated upon initial recognition	X _{duration, credit}	IFRS 7.20 a (i) Disclosure		
IFRS	6		X _{duration, credit}	Expiry date 2015-01-01 IFRS 7.20 a (i) Disclosure		
IFRS	6	Gains (losses) on financial assets at fair value through profit or loss, mandatorily measured	X _{duration, credit}	Effective 2015-01-01 IFRS 7.20 a (i) Disclosure		
IFRS	6	at fair value Total gains (losses) on financial assets at fair value through profit or loss	X _{duration, credit}	IFRS 7.20 a (i) Disclosure		
IFRS	6	initial recognition	X _{duration, credit}	IFRS 7.20 a (i) Disclosure		
IFRS	6	Gains (losses) on financial liabilities at fair value through profit or loss, classified as held for trading	X _{duration, credit}	IFRS 7.20 a (i) Disclosure		
IFRS IFRS	6	Total gains (losses) on financial liabilities at fair value through profit or loss	X _{duration, credit}	IFRS 7.20 a (i) Disclosure Expiry date 2015-01-01 IFRS 7.20 a (iii) Disclosure		
IFRS	6	Gains (losses) on held-to-maturity investments Gains (losses) on loans and receivables	X _{duration, credit} X _{duration, credit}	Expiry date 2015-01-01 IFRS 7.20 a (iii) Disclosure		
IFRS	6	Gains (losses) on available-for-sale financial assets	X _{duration, credit}	Expiry date 2015-01-01 IFRS 7.20 a (ii) Disclosure		
IFRS	7	Gains (losses) on remeasuring available-for-sale financial assets, before tax	X _{duration, credit}	Expiry date 2015-01-01 IAS 1.91 b Disclosure, Expiry date 2015-01- 01 IFRS 7.20 a (ii) Disclosure		
IFRS	7	Reclassification adjustments on available-for-sale financial assets, before tax	X _{duration, debit}	Expiry date 2015-01-01 IAS 1.92 Disclosure, Expiry date 2015-01- 01 IFRS 7.20 a (ii) Disclosure		
IFRS	6	Gains (losses) on financial liabilities at amortised cost	X _{duration, credit}	IFRS 7.20 a (v) Disclosure		
IFRS IFRS	6	Gains (losses) on financial assets at amortised cost Gains (losses) on financial assets at fair value through other comprehensive income	X _{duration, credit}	Effective 2015-01-01 IFRS 7.20 a (vi) Disclosure Effective 2015-01-01 IFRS 7.20 a (vii) Disclosure		
IFRS	5	Interest income and interest expense for financial assets or financial liabilities not at fair value	X _{duration, credit}	Ellective 2015-01-01 IFRS 7.20 a (VII) Disclosure		
IFRS	6	through profit or loss [abstract] Interest income for financial assets not at fair value through profit or loss	X _{duration, credit}	Expiry date 2015-01-01 IFRS 7.20 b Disclosure		
IFRS	6	Interest expense for financial liabilities not at fair value through profit or loss	X _{duration, debit}	IFRS 7.20 b Disclosure		
IFRS IFRS	6 5	Interest income for financial assets measured at amortised cost Fee income and expense [abstract]	X _{duration, credit}	Effective 2015-01-01 IFRS 7.20 b Disclosure		
IFRS	6	Fee income (expense) arising from financial assets or financial liabilities not at fair value	X _{duration, credit}	Expiry date 2015-01-01 IFRS 7.20 c (i) Disclosure		
IFRS	6	through profit or loss Fee income (expense) arising from trust and fiduciary activities	X _{duration, credit}	IFRS 7.20 c (ii) Disclosure		
IFRS	6	Fee income arising from financial assets measured at amortised cost	X _{duration, credit}	Effective 2015-01-01 IFRS 7.20 c (i) Disclosure		
IFRS IFRS	6 5	Fee expense arising from financial liabilities not at fair value through profit or loss Interest income on impaired financial assets accrued [abstract]	X _{duration, debit}	Effective 2015-01-01 IFRS 7.20 c (i) Disclosure		
IFRS	6	Interest income on impaired financial assets accrued	X _{duration, credit}	IFRS 7.20 d Disclosure		
IFRS	5	Gain (loss) arising from derecognition of financial assets measured at amortised cost [abstract]				
IFRS IFRS	6	Gains arising from derecognition of financial assets measured at amortised cost Losses arising from derecognition of financial assets measured at amortised cost	X _{duration, credit} (X) _{duration, debit}	Effective 2015-01-01 IFRS 7.20A Disclosure Effective 2015-01-01 IFRS 7.20A Disclosure		
IFRS	6	* *	X _{duration, credit}	IAS 1.82 aa Disclosure		
IFRS	6	Description of reason for derecognition of financial assets measured at amortised cost	text	Effective 2015-01-01 IFRS 7.20A Disclosure		
IFRS	4	Disclosure of hedge accounting [text block]	text block	IFRS 7.22 Disclosure		
IFRS	5	Disclosure of detailed information about hedges [text block]	text block	IFRS 7.22 Disclosure		
IFRS IFRS	6 7	Disclosure of detailed information about hedges [abstract] Disclosure of detailed information about hedges [table]	table	IFRS 7.22 Disclosure		
IFRS	8	Types of hedges [axis]	axis	IFRS 7.22 Disclosure		
IFRS IFRS	9	Hedges [member]	member [default] member	IFRS 7.22 Disclosure IAS 39.86 a Disclosure		
IFRS IFRS	10		member member	IAS 39.86 a Disclosure IAS 39.86 b Disclosure		
IFRS	10	Hedges of net investment in foreign operations [member]	member	IAS 39.86 c Disclosure		
IFRS IFRS	7	Disclosure of detailed information about hedges [line items] Description of type of hedge	line items text	IFRS 7.22 a Disclosure		
IFRS	8	Description of financial instruments designated as hedging instruments	text	IFRS 7.22 b Disclosure		
IFRS	8	Financial instruments designated as hedging instruments, at fair value	X _{instant}	IFRS 7.22 b Disclosure		
IFRS IFRS	8	Description of nature of risks being hedged Description of periods when cash flows expected to occur	text text	IFRS 7.22 c Disclosure IFRS 7.23 a Disclosure		
IFRS	5	Description of periods when cash flows affect profit or loss	text	IFRS 7.23 a Disclosure		
IFRS	5	Description of forecast transactions for which hedge accounting previously used but transaction is no longer expected to occur	text	IFRS 7.23 b Disclosure		
IFRS IFRS	5	Gains (losses) on hedging instrument, fair value hedges Gains (losses) on hedged Item attributable to hedged risk, fair value hedges	X _{duration, credit}	IFRS 7.24 a (i) Disclosure IFRS 7.24 a (ii) Disclosure		
IFRS	5		X _{duration, credit}	IFRS 7.24 b Disclosure		
IFRS	5	Gains (losses) on ineffectiveness of hedges of net investments in foreign operations recognised in profit or loss	X _{duration, credit}	IFRS 7.24 c Disclosure		
IFRS	4		text block	IFRS 7.30 Disclosure		
IFRS	5	Description of fact that fair value information has not been disclosed because fair value of instruments cannot be measured reliably	text	IFRS 7.30 a Disclosure		
IFRS	5		text	IFRS 7.30 b Disclosure		
IFRS	5	Information about market for financial instruments	text	IFRS 7.30 c Disclosure IFRS 7.30 d Disclosure		
IFRS IFRS	5	Information about whether and how entity intends to dispose of financial instruments Explanation of fact that financial instruments whose fair value previously could not be reliably	text text	IFRS 7.30 a Disclosure		
IFRS	5	measured are derecognised Financial instruments whose fair value previously could not be reliably measured at time of	X _{instant}	IFRS 7.30 e Disclosure		
IFRS	5	derecognition Gain (loss) recognised on derecognition of financial instruments whose fair value previously	X _{duration, credit}	IFRS 7.30 e Disclosure		
IFRS	4	could not be reliably measured Disclosure of nature and extent of risks arising from financial instruments [text block]	text block	IFRS 7.31 Disclosure		
IFRS	5	Disclosure of nature and extent of risks arising from financial instruments [abstract]				
IFRS IFRS	6 7	Disclosure of nature and extent of risks arising from financial instruments [table] Types of risks [axis]	table axis	IFRS 7.33 Disclosure IFRS 7.34 Disclosure IFRS 7.33 Disclosure IFRS 7.34 Disclosure		
IFRS	8			IFRS 7.34 Disclosure IFRS 7.34 Disclosure IFRS 7.33 Disclosure		
IFRS	9	Credit risk [member]	member	IFRS 7.32 Example		
IFRS IFRS	9	Liquidity risk [member] Market risk [member]	member member	IFRS 7.32 Example IFRS 7.32 Example		
IFRS	10	Currency risk [member]	member	IFRS 7 - Defined terms Disclosure		
IFRS IFRS	10 10	Interest rate risk [member] Other price risk [member]	member member	IFRS 7 - Defined terms Disclosure IFRS 7 - Defined terms Disclosure		
IFRS	11	Equity price risk [member]	member	IFRS 7 - Defined terms Disclosure IFRS 7.IG32 Example		
IFRS	11	Commodity price risk [member]	member	IFRS 7.IG32 Example		
IFRS IFRS	11 11	4.5	member member	IFRS 7.IG32 Example IFRS 7.IG32 Example		
IFRS	9	Risk diversification effect [member]	member	IFRS 7.32 Common practice		
IFRS IFRS	6	· · · · · · · · · · · · · · · · · · ·	line items text	IFRS 7.33 a Disclosure		
IFRS IFRS	7	Description of exposure to risk Description of objectives, policies and processes for managing risk	text	IFRS 7.33 a Disclosure IFRS 7.33 b Disclosure		
IFRS	7	Methods used to measure risk	text	IFRS 7.33 b Disclosure		
IFRS IFRS	7	,	text	IFRS 7.33 c Disclosure IFRS 7.33 c Disclosure		
IFRS	7	Description of changes in objectives, pointies and processes for managing risk Description of changes in methods used to measure risk	text	IFRS 7.33 C Disclosure		
IFRS	7		text block	IFRS 7.34 a Disclosure		
IFRS IFRS	7	Description of concentrations of risk Description of how management determines concentrations	text text	IFRS 7.34 c Disclosure IFRS 7.88 a Disclosure		
IFRS	8	Description of shared characteristic for concentration	text	IFRS 7.B8 b Disclosure		
IFRS IFRS	8	Risk exposure associated with instruments sharing characteristic Additional information about entity exposure to risk	X _{instant} text	IFRS 7.88 c Disclosure IFRS 7.35 Disclosure		
IFRS IFRS	7		text text block	IFRS 7.35 Disclosure IFRS 7.40 a Disclosure		
IFRS	4	Disclosure of financial assets that are either past due or impaired [text block]	text block	IFRS 7.37 Disclosure		
IFRS IFRS	5	Disclosure of financial assets that are either past due or impaired [abstract] Disclosure of financial assets that are either past due or impaired [table]	table	IFRS 7.37 Disclosure		
IFRS	7		axis	IFRS 7.6 Disclosure		
IFRS	8	Financial assets, class [member]	member [default]	IAS 36.127 Example, IFRS 7.6 Disclosure		
IFRS IFRS	9 10	Financial assets at amortised cost, class [member] Mortgages [member]	member member	IFRS 7.B2 a Disclosure IFRS 7.IG40B Example		
IFRS	10	Consumer loans [member]	member	IFRS 7.IG40B Example		
IFRS IFRS	10	Corporate loans [member] Financial assets at fair value, class [member]	member member	IAS 1.112 c Common practice IFRS 7.82 a Disclosure		
IFRS	10	Financial assets at fair value, class [member] Trading securities [member]	member	IFRS 7.1G40B Example		
IFRS	10	Derivatives [member]	member member	IFRS 13.IE60 Example, IFRS 7.IG40B Example IAS 1.112 c Common practice		
IFRS	11	Option contract [member]	member	IAS 1.112 C Common practice		

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15 15 The influence of the content of the con	IFRS	8		member [default]			
No. 1							
March Marc							
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		10					
	IFRS	7		axis			
18							
West							
March Marc	IFRS	8	Carrying amount [member]	member [default]			
	IEDS	0	Gross carrying amount [mombor]	momhor	IFRS 3.B67 d Disclosure, IFRS 7.IG29 a Example		
10 1	II KS	,	Gross carrying amount (member)	member	IAS 40.76 c Disclosure, IAS 41.54 f Disclosure, IFRS 3.B67 d Disclosure,		
	IFRS	9	Accumulated depreciation, amortisation and impairment [member]	member	IFRS 7.IG29 Common practice IAS 16.73 d Declarate, IAS 16.75 b Declarate, IAS 17.32 Declarate.		
180 1					IAS 38.118 c Disclosure, IAS 40.76 c Disclosure, IAS 41.54 f Disclosure,		
Part	IFRS	7	Maturity [axis]	axis	IAS 1.61 Disclosure, IAS 17.31 b Disclosure, IAS 17.35 a Disclosure,		
Manual							
1	IFRS	8	Aggregated time bands [member]	member [default]	IAS 1.61 Disclosure, IAS 17.31 b Disclosure, IAS 17.35 a Disclosure,		
1808 18					IFRS 7.B35 Example		
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18 18 18 18 18 18 18 18	IFRS	10	Later than one year and not later than five years [member]	member			
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					IAS 17.31 b (iii) Disclosure, IAS 17.35 a (iii) Disclosure, IAS 17.47 a (iii)		
Manual M							
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1		7					
18	IFRS	8	Description of collateral held and other credit enhancements, financial assets that are	text	IFRS 7.IG29 c Example		
		8	individually determined to be impaired	X _{instant dehit}			
1	IFRS	4	held and other credit enhancements Description of nature of assets obtained by taking possession of collateral or calling on other	text	IFRS 7.38 a Disclosure		
		4	credit enhancements				
1 1 1 1 1 1 1 1 1 1	IFRS	4			IFRS 7.38 b Disclosure		
18 18 18 18 18 18 18 18			possession of collateral or other credit enhancement [text block]				
Marcin M		5	Disclosure of maturity analysis for non-derivative financial liabilities [abstract]				
	IFKS	,	maturity (axis)	axis	IAS 17.47 a Disclosure, IAS 17.56 a Disclosure, IFRS 7.42E e Disclosure,		
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HRS 8 Aggregated time bands (member) member (safetual) KS 1.11 Company. IAS 7.11 to Containing. IAS 7.12 to Containing. IAS 7.12 to Containing. IAS 7.13 to Containing. IAS 7.	IFRS	7	maturity [axis]	qXIZ	IAS 17.47 a Disclosure, IAS 17.56 a Disclosure, IFRS 7.42E e Disclosure,		
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IAS 17.47 a Disclosure IAS 17.56 a Disclosure IFRS 7.42E e Disclosure	IFRS	6	Disclosure of maturity analysis for financial assets held for managing liquidity risk [table]	table	IFRS 7.B11E Disclosure		
	IFRS	7	Maturity [axis]	axis			

IFRS	8	Aggregated time bands [member]	member [default]	IAS 1.61 Disclosure, IAS 17.31 b Disclosure, IAS 17.35 a Disclosure,		
				IAS 17.47 a Disclosure, IAS 17.56 a Disclosure, IFRS 7.B11 Example, IFRS 7.B35 Example		
IFRS IFRS	10	Not later than three months [member] Not later than one month [member]	member member	IFRS 7.IG28 a Example IFRS 7.B11 a Example, IFRS 7.B35 a Example		
IFRS	10	Later than one month and not later than three months [member]	member	IFRS 7.B11 b Example, IFRS 7.B35 b Example		
IFRS	9	Later than three months and not later than one year [member]	member	IFRS 7.B11 c Example		
IFRS IFRS	10	Later than three months and not later than six months [member] Later than six months and not later than one year [member]	member member	IFRS 7.B35 c Example, IFRS 7.IG28 b Example IFRS 7.B35 d Example, IFRS 7.IG28 c Example		
IFRS	9	Later than one year [member]	member	IAS 1.61 b Disclosure, IFRS 7.IG28 d Example		
IFRS	10	Later than one year and not later than five years [member]	member	IAS 17.31 b (ii) Disclosure, IAS 17.35 a (ii) Disclosure, IAS 17.47 a (ii) Disclosure, IAS 17.56 a (ii) Disclosure, IFRS 7.811 d Example		
IFRS	11	Later than one year and not later than three years [member]	member	IFRS 7.835 e Example		
IFRS	11	Later than three years and not later than five years [member]	member	IFRS 7.B35 f Example		
IFRS	10	Later than five years [member]	member	IAS 17.31 b (iii) Disclosure, IAS 17.35 a (iii) Disclosure, IAS 17.47 a (iii)		
				Disclosure, IAS 17.56 a (iii) Disclosure, IFRS 7.B35 g Example		
IFRS	6	Disclosure of maturity analysis for financial assets held for managing liquidity risk [line items]	line items			
IFRS IFRS	7	Financial assets held for managing liquidity risk	X _{instant, debit}	IFRS 7.B11E Disclosure		
IFRS	5	Disclosure of financial instruments by type of interest rate [text block] Disclosure of financial instruments by type of interest rate [abstract]	text block	IFRS 7.39 Common practice		
IFRS	6	Disclosure of financial instruments by type of interest rate [table]	table	IFRS 7.39 Common practice		
IFRS	7	Types of interest rates [axis]	axis	IFRS 7.39 Common practice		
IFRS IFRS	8	Interest rate types [member] Floating interest rate [member]	member [default] member	IFRS 7.39 Common practice IFRS 7.39 Common practice		
IFRS	9	Fixed interest rate [member]	member	IFRS 7.39 Common practice		
IFRS	6	Disclosure of financial instruments by type of interest rate [line items]	line items			
IFRS IFRS	7	Financial assets Financial liabilities	X _{instant, debit} X _{instant, credit}	IFRS 7.25 Disclosure IFRS 7.25 Disclosure		
IFRS	4	Description of methods and assumptions used in preparing sensitivity analysis	text	IFRS 7.40 b Disclosure		
IFRS	4	Description of changes in methods and assumptions used in preparing sensitivity analysis	text	IFRS 7.40 c Disclosure		
IFRS	4	Description of reasons for changes in methods and assumptions used in preparing sensitivity analysis	text	IFRS 7.40 c Disclosure		
IFRS	4	Description of method, parameters and assumptions used in preparing sensitivity analysis	text	IFRS 7.41 a Disclosure		
IFRS	4	reflecting interdependencies between risk variables Description of objective of method used and limitations that may result in information not fully reflecting first value of exects and limitations that may result in information not fully	text	IFRS 7.41 b Disclosure		
IFRS	4	reflecting fair value of assets and liabilities involved Value at risk	Xinstant	IFRS 7.41 Common practice		
IFRS	4	Description of fact and reason why sensitivity analyses are unrepresentative	text	IFRS 7.42 Disclosure		
IFRS IFRS	4 5	Disclosure of transfers of financial assets [text block] Disclosure of transferred financial assets that are not derecognised in their entirety [text	text block text block	IFRS 7 - Transfers of financial assets Disclosure IFRS 7.42D Disclosure		
IFRS	6	block1 Disclosure of transferred financial assets that are not derecognised in their entirety				
IFRS	7	lisciosure of transferred financial assets that are not derecognised in their entirety [abstract] Disclosure of transferred financial assets that are not derecognised in their entirety [table]	table	IFRS 7.42D Disclosure		
				IFRS 7.42D Disclosure IFRS 7.42D Disclosure		
IFRS IFRS	9	Transferred financial assets that are not derecognised in their entirety [axis] Transferred financial assets that are not derecognised in their entirety [member]	axis member [default]	IFRS 7.42D Disclosure IFRS 7.42D Disclosure		
IFRS	7	Disclosure of transferred financial assets that are not derecognised in their entirety [line	line items			
IFRS	8	items] Description of nature of transferred financial assets that are not derecognised in their	text	IFRS 7.42D a Disclosure		
	8	entirety	text			
IFRS		Description of nature of risks and rewards of ownership to which entity is exposed		IFRS 7.42D b Disclosure		
IFRS	8	derecognised in their entirety and associated liabilities	text	IFRS 7.42D c Disclosure		
IFRS	8	Fair value of transferred financial assets (associated financial liabilities) that are not derecognised in their entirety [abstract]				
IFRS	9	Fair value of transferred financial assets that are not derecognised in their entirety	X _{instant, debit}	IFRS 7.42D d Disclosure		
IFRS	9	Fair value of associated financial liabilities	(X) _{instant, credit}	IFRS 7.42D d Disclosure		
IFRS IFRS	9	Net fair value of transferred financial assets (associated financial liabilities) that are not derecognised in their entirety	Xinstant, debit	IFRS 7.42D d Disclosure IFRS 7.42D e Disclosure		
IFRS	8	Assets that entity continues to recognise Associated liabilities that entity continues to recognise	X _{instant, debit} X _{instant, credit}	IFRS 7.42D e Disclosure		
IFRS	8	Original assets before transfer	X _{Instant, debit}	IFRS 7.42D f Disclosure		
IFRS IFRS	8	Assets that entity continues to recognise to extent of continuing involvement Associated liabilities that entity continues to recognise to extent of continuing	X _{instant, debit}	IFRS 7.42D f Disclosure IFRS 7.42D f Disclosure		
		involvement	X _{instant, credit}			
IFRS IFRS	5	Disclosure of continuing involvement in derecognised financial assets [text block] Disclosure of continuing involvement in derecognised financial assets [abstract]	text block	IFRS 7.42E Disclosure, IFRS 7.42G Disclosure		
IFRS	7	Disclosure of continuing involvement in derecognised financial assets [table]	table	IFRS 7.42E Disclosure, IFRS 7.42G Disclosure		
IFRS	8	Continuing involvement in derecognised financial assets by type of instrument [axis]	axis	IFRS 7.B33 Example		
IFRS IFRS	10	Types of instrument [member] Written put options [member]	member [default] member	IFRS 7.B33 Example IFRS 7.IG40B Example		
IFRS	10	Purchased call options [member]	member	IFRS 7.IG40B Example		
IFRS	10	Guarantees [member]	member	IFRS 7.B33 Example		
IFRS	8	Continuing involvement in derecognised financial assets by type of transfer [axis]	axis	IFRS 7.B33 Example		
IFRS	9	Types of transfer [member]	member [default]	IFRS 7.833 Example IFRS 7.833 Example, IFRS 7.IG40B Example		
IFRS IFRS	10	Securities lending [member] Factoring of receivables [member]	member member	IFRS 7.833 Example, IFRS 7.1G408 Example IFRS 7.833 Example		
IFRS	10	Securitisations [member]	member	IFRS 7.B33 Example		
IFRS IFRS	7	Disclosure of continuing involvement in derecognised financial assets [line items] Recognised assets representing continuing involvement in derecognised financial assets	line items X _{instant, debit}	IFRS 7.42E a Disclosure		
IFRS	8	Recognised liabilities representing continuing involvement in derecognised financial	X _{instant, credit}	IFRS 7.42E a Disclosure		
IFRS	8	assets Description of line items of recognised assets and liabilities representing continuing	Ainstant, credit text	IFRS 7.42E a Disclosure		
IFRS	8	Description of tine items of recognised assets and magnitude representing continuing involvement in derecognised financial assets Fair value of assets representing continuing involvement in derecognised financial		IFRS 7.42E a Disclosure		
IFRS	8	Fair value of assets representing continuing involvement in derecognised financial assets Fair value of liabilities representing continuing involvement in derecognised financial	X _{instant, debit}	IFRS 7.42E b Disclosure		
		assets	X _{instant, credit}			
IFRS IFRS	8	Maximum exposure to loss from continuing involvement Information about how maximum exposure to loss from continuing involvement is	X _{instant} text	IFRS 7.42E c Disclosure IFRS 7.42E c Disclosure		
IFRS	8	determined Undiscounted cash outflow required to repurchase derecognised financial assets	X _{instant, credit}	IFRS 7.42E d Disclosure		
IFRS	8	Other amounts payable to transferee in respect of transferred assets	X _{instant, credit}	IFRS 7.42E d Disclosure		
IFRS	8	Qualitative information about continuing involvement in derecognised financial assets	text	IFRS 7.42E f Disclosure		
IFRS	8	Gain (loss) of derecognised financial assets at date of transfer	X _{duration, credit}	IFRS 7.42G a Disclosure		
IFRS IFRS	8	Income from continuing involvement in derecognised financial assets Income from continuing involvement in derecognised financial assets cumulatively	X _{duration, credit} X _{instant, credit}	IFRS 7.42G b Disclosure IFRS 7.42G b Disclosure		
IFRS	8	recognised Expense from continuing involvement in derecognised financial assets	X _{duration, debit}	IFRS 7.42G b Disclosure		
IFRS	8	Expense from continuing involvement in derecognised financial assets cumulatively	X _{instant, debit}	IFRS 7.42G b Disclosure		
IFRS	8	recognised Explanation when greatest transfer activity took place	text	IFRS 7.42G c (i) Disclosure		
IFRS	8	Gain (loss) from transfer activity during period representing greatest transfer activity	X _{duration, credit}	IFRS 7.42G c (ii) Disclosure		
IFRS	8	Proceeds from transfer activity during period representing greatest transfer activity	X _{duration, debit}	IFRS 7.42G c (iii) Disclosure		
IFRS	5	Disclosure of maturity analysis of undiscounted cash outflows to repurchase derecognised financial assets or amounts payable to transferoe in respect of transferoed assets (text block).	text block	IFRS 7.42E e Disclosure		
IEDC	,	financial assets or amounts payable to transferee in respect of transferred assets [text block]				
IFRS	6	Disclosure of maturity analysis of undiscounted cash outflows to repurchase derecognised financial assets or amounts payable to transferee in respect of transferred assets [abstract]				
IFRS	7	Disclosure of maturity analysis of undiscounted cash outflows to repurchase derecognised	table	IFRS 7.42E e Disclosure		
		financial assets or amounts payable to transferee in respect of transferred assets [table]				
IFRS	8	Maturity [axis]	axis	IAS 1.61 Disclosure, IAS 17.31 b Disclosure, IAS 17.35 a Disclosure, IAS 17.47 a Disclosure, IAS 17.56 a Disclosure, IFRS 7.42E e Disclosure,		
IFRS	9	Aggregated time bands [member]	member [default]	IFRS 7.B11 Example IAS 1.61 Disclosure IAS 17.31 b Disclosure IAS 17.35 a Disclosure		
1.3	,	riggregation time source [mention]	cmper (uerduit)	IAS 17.47 a Disclosure, IAS 17.56 a Disclosure, IFRS 7.B11 Example,		
IFRS	10	Not later than three months [member]	member	IFRS 7.835 Example IFRS 7.1G28 a Example		
IFRS	11	Not later than one month [member]	member	IFRS 7.B11 a Example, IFRS 7.B35 a Example		
IFRS IFRS	11	Later than one month and not later than three months [member] Later than three months and not later than one year [member]	member member	IFRS 7.B11 b Example, IFRS 7.B35 b Example IFRS 7.B11 c Example		
		jour [mondor]				

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IFRS IFRS	11	Later than three months and not later than six months [member] Later than six months and not later than one year [member]	member member	IFRS 7.835 c Example, IFRS 7.IG28 b Example IFRS 7.835 d Example, IFRS 7.IG28 c Example			
IFRS	10	Later than one year [member]	member	IAS 1.61 b Disclosure, IFRS 7.IG28 d Example			
IFRS	11	Later than one year and not later than five years [member]	member	IAS 17.31 b (ii) Disclosure, IAS 17.35 a (ii) Disclosure, IAS 17.47 a (ii)			
				Disclosure, IAS 17.56 a (ii) Disclosure, IFRS 7.B11 d Example			
IFRS	12	Later than one year and not later than three years [member]	member	IFRS 7.B35 e Example			
IFRS IFRS	12	Later than three years and not later than five years [member] Later than five years [member]	member member	IFRS 7.835 f Example IAS 17.31 b (iii) Disclosure IAS 17.35 a (iii) Disclosure IAS 17.47 a (iii)			
II ILD		Edici than the years (member)	member	Disclosure, IAS 17.56 a (iii) Disclosure, IFRS 7.835 g Example			
IFRS	8	Continuing involvement in derecognised financial assets by type of instrument [axis]	axis	IFRS 7.B33 Example			
IFRS	9	Types of instrument [member]	member [default]	IFRS 7.B33 Example			
IFRS	10	Written put options [member]	member	IFRS 7.IG40B Example			
IFRS	10	Purchased call options [member]	member	IFRS 7.IG40B Example			
IFRS	10	Guarantees [member]	member	IFRS 7.B33 Example			
IFRS	8	Continuing involvement in derecognised financial assets by type of transfer [axis]	axis	IFRS 7.B33 Example			
IFRS	9	Types of transfer [member]	member [default]	IFRS 7.B33 Example			
IFRS IFRS	10	Securities lending [member] Factoring of receivables [member]	member	IFRS 7.833 Example, IFRS 7.IG40B Example IFRS 7.833 Example			
IFRS	10	Securitisations [member]	member	IFRS 7.833 Example			
IFRS	7	Disclosure of maturity analysis of undiscounted cash outflows to repurchase derecognised	line items	·			
		financial assets or amounts payable to transferee in respect of transferred assets [line items]					
IFRS	8	Undiscounted cash outflow required to repurchase derecognised financial assets	X _{instant, credit}	IFRS 7.42E d Disclosure IFRS 7.42E d Disclosure			
IFRS IFRS	8	Other amounts payable to transferee in respect of transferred assets Explanation of first-time adoption of IFRS 9 [text block]	X _{instant, credit} text block	Effective 2015-01-01 IFRS 7.44J Disclosure			
IFRS	4	Increase (decrease) in financial assets on basis of measurement category, first application of	X _{instant, debit}	Effective 2015-01-01 IFRS 7.44T a Disclosure			
IFRS	4	IFRS 9 Increase (decrease) in financial assets arising from change in measurement attribute, first	X _{instant, debit}	Effective 2015-01-01 IFRS 7.44T b Disclosure			
IFRS	4	application of IFRS 9	X _{instant, credit}	Effective 2015-01-01 IFRS 7.44T a Disclosure			
		IFRS 9		Effective 2015-01-01 IFRS 7.44T b Disclosure			
IFRS	4	Increase (decrease) in financial liabilities arising from change in measurement attribute, first application of IFRS 9	X _{instant, credit}				
IFRS	4	Fair value of financial assets reclassified as measured at amortised cost, first application of IFRS 9		Effective 2015-01-01 IFRS 7.44U a Disclosure			
IFRS	4	Fair value gain (loss) that would have been recognised in profit or loss or other comprehensive income if financial assets had not been reclassified, first application of IFRS 9	X _{duration, credit}	Effective 2015-01-01 IFRS 7.44U b Disclosure			
IFRS	4	Effective interest rate determined on date of reclassification of financial assets, first application	X.XX,	Effective 2015-01-01 IFRS 7.44U c Disclosure			
		of IFRS 9					
IFRS	4	Interest income (expense) recognised for financial assets reclassified into measured at amortised cost. first application of IFRS 9	X _{duration, credit}	Effective 2015-01-01 IFRS 7.44U d Disclosure			
IFRS	4	Fair value of financial liabilities reclassified as measured at amortised cost, first application of IFRS 9	X _{instant, credit}	Effective 2015-01-01 IFRS 7.44U a Disclosure			
IFRS	4	Fair value gain (loss) that would have been recognised in profit or loss or other comprehensive income if financial liabilities had not been reclassified, first application of IFRS 9	X _{duration, credit}	Effective 2015-01-01 IFRS 7.44U b Disclosure			
IFRS	4	Effective interest rate determined on date of reclassification of financial liabilities, first	Y YY.	Effective 2015-01-01 IFRS 7.44U c Disclosure			
		application of IFRS 9	X.XX _{instant}				
IFRS	4	Interest income (expense) recognised for financial liabilities reclassified into measured at amortised cost. first application of IFRS 9	X _{duration, credit}	Effective 2015-01-01 IFRS 7.44U d Disclosure			
AU	4	Statement and explanation when initially applying AASB 9 not at beginning of reporting period	text			AASB 9.Aus1.5 Effective 1/1/2013	
AU		Disclosure of consolidated and separate financial statements [table]	table			ASIC CO10/654	No
IFRS IFRS	3	Consolidated and separate financial statements [axis] Consolidated [member]	axis member	IAS 27.4 Disclosure IAS 27.4 Disclosure	ASIC CO10/654		No No
IFRS	5	Separate [member]	member	IAS 27.4 Disclosure			No
IFRS	[:	323000] Notes - Fair value measurement					
AU		sisclosure of consolidated and separate financial statements [abstract]					No
AU IFRS	2	Disclosure of consolidated and separate financial statements [line items] Disclosure of fair value measurement [text block]	line items text block	IFRS 13 - Disclosure Disclosure			No
IFRS	4	Disclosure of fair value measurement of assets [text block]	text block	IFRS 13.93 Disclosure			
IFRS		Disclosure of fair value measurement of assets [abstract]					
	5	Disclosure of fall value measurement of assets [abstract]					
IFRS	6	Disclosure of fair value measurement of assets [table]	table	IFRS 13.93 Disclosure			
IFRS	6	Disclosure of fair value measurement of assets [table] Measurement [axis]	axis	IAS 40.32A Disclosure, IAS 41.50 Disclosure, IFRS 13.93 a Disclosure			
	6	Disclosure of fair value measurement of assets [table]					
IFRS IFRS	6 7 8	Disclosure of fair value measurement of assets (table) Measurement [axis] Aggregated measurement (member) At fair value (member) Recurring fair value measurement (member)	axis member [default]	IAS 40.32A Disclosure, IAS 41.50 Disclosure, IFRS 13.93 a Disclosure IAS 40.32A Disclosure, IAS 41.50 Disclosure, IFRS 13.93 a Disclosure IAS 40.32A Disclosure, IAS 41.50 Disclosure, IFRS 13.93 a Disclosure IFRS 13.93 a Disclosure			
IFRS IFRS IFRS IFRS	6 7 8 9 10	Disclosure of fair value measurement of assets [table] Measurement [axis] Aggregated measurement [member] At fair value [member] Recurring fair value measurement [member] Non-recurring fair value measurement [member]	axis member [default] member member member	IAS 40.32A Dictorure. IAS 41.50 Dictorure. IFRS 13.93 a Dictorure IAS 40.32A Dictorure. IAS 41.50 Dictorure. IFRS 13.93 a Dictorure IAS 40.32A Dictorure. IAS 41.50 Dictorure. IFRS 13.93 a Dictorure IAS 40.32A Dictorure. IAS 41.50 Dictorure. IFRS 13.93 a Dictorure IFRS 13.93 a Disclosure IFRS 13.93 a Disclosure			
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IFRS IFRS IFRS IFRS	6 7 8 9 10	Disclosure of fair value measurement of assets [table] Measurement [axis] Aggregated measurement [member] At fair value [member] Recurring fair value measurement [member] Non-recurring fair value measurement [member] Not measured at fair value in statement of financial position but for which fair value is	axis member [default] member member member	IAS 40.32A Dictours. IAS 41.50 Dictours. IFRS 13.93 a Dictours IAS 40.32A Dictours. IAS 41.50 Dictours. IFRS 13.93 a Dictours IAS 40.32A Dictours. IAS 41.50 Dictours. IFRS 13.93 a Dictours IFRS 13.93 a Disclosure IFRS 13.93 a Disclosure IFRS 13.97 Disclosure IFRS 13.93 Disclosure			
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IFDC	7	Description of reasons for transfers out of Level 3 of fair value hierarchy, assets	text	IEDS 12 02 a fin) Disabours		
IFRS IFRS	7	Gains (losses) recognised in profit or loss attributable to change in unrealised gains or	text X _{duration, credit}	IFRS 13.93 e (iv) Disclosure IFRS 13.93 f Disclosure		
IFRS	7	losses for assets held at end of period. fair value measurement Description of line items in profit or loss where gains (losses) attributable to change in	text	IFRS 13.93 f Disclosure		
11 14.5	,	unrealised gains or losses for assets held at end of period are recognised, fair value	LUAL	11.10 10.70 1 DISUUSUI 0		
IFRS	7	measurement Description of valuation processes used in fair value measurement, assets	text	IFRS 13.93 g Disclosure		
IFRS	8		text	IFRS 13.IE65 a (i) Example		
IFRS	8		text	IFRS 13.IE65 a (ii) Example		
IFRS	8	procedures reports, assets Description of internal reporting procedures for discussing and assessing fair value	text	IFRS 13.IE65 a (iii) Example		
IFRS	8	measurements, assets Description of frequency and methods for testing procedures of pricing models, assets	text	IFRS 13.IE65 b Example		
IFRS	8	Description of process for analysing changes in fair value measurements, assets	text	IFRS 13.IE65 c Example		
IFRS	8	Description of how entity determined that third-party information used in fair value	text	IFRS 13.IE65 d Example		
IFRS	8	measurement was developed in accordance with IFRS 13, assets Description of methods used to develop and substantiate unobservable inputs used in	text	IFRS 13.IE65 e Example		
		fair value measurement, assets				
IFRS	7	assets	text	IFRS 13.93 h (i) Disclosure		
IFRS	7	Description of interrelationships between unobservable inputs and of how they might magnify or mitigate effect of changes in unobservable inputs on fair value measurement,	text	IFRS 13.93 h (i) Disclosure		
IFRS	7	assets Description of fact that changing one or more unobservable inputs to reflect reasonably	text	IFRS 13.93 h (ii) Disclosure		
		possible alternative assumptions would change fair value significantly, assets				
IFRS	7	Increase (decrease) in fair value measurement due to change in one or more	X _{duration, debit}	IFRS 13.93 h (ii) Disclosure		
IFRS	8	unobservable inputs to reflect reasonably possible alternative assumptions, assets Increase in fair value measurement due to change in one or more unobservable inputs	X _{duration, debit}	IFRS 13.93 h (ii) Disclosure		
IFRS	8	to reflect reasonably possible alternative assumptions, assets Decrease in fair value measurement due to change in one or more unobservable inputs		IFRS 13.93 h (ii) Disclosure		
IFRS	-	to reflect reasonably possible alternative assumptions, assets	text	IFRS 13.93 h (ii) Disclosure		
IFRS	,	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,	text	IFRS 13.43 ft (II) Disclosure		
IFRS	7	assets Description of fact that highest and best use of non-financial asset differs from current	text	IFRS 13.93 i Disclosure		
IFRS	7	use Description of reason why non-financial asset is being used in manner different from	text	IFRS 13.93 i Disclosure		
	7	highest and best use				
IFRS	7	Disclosure of information sufficient to permit reconciliation of classes determined for fair value measurement to line items in statement of financial position, assets [text block]	text block	IFRS 13.94 Disclosure		
IFRS	7	Description of accounting policy decision to use exception in IFRS 13.48, assets	text	IFRS 13.96 Disclosure		
IFRS	7	Description of nature of class of assets measured at fair value	text	IFRS 13.IE64 a Example		
IFRS	7	Description of how third-party information was taken into account when measuring fair value, assets	text	IFRS 13.IE64 b Example		
IFRS	4	Disclosure of fair value measurement of liabilities [text block]	text block	IFRS 13.93 Disclosure		
IFRS	5	Disclosure of fair value measurement of liabilities [abstract]	A-bi-	IFDC 43 CO. Divideous		
IFRS IFRS	6 7	Disclosure of fair value measurement of liabilities [table] Measurement [axis]	table axis	IFRS 13.93 Disclosure IAS 40.32A Disclosure, IAS 41.50 Disclosure, IFRS 13.93 a Disclosure		
IFRS	8	Measurement [axis] Aggregated measurement [member]	member [default]	IAS 40.32A Disclosure, IAS 41.50 Disclosure, IFRS 13.93 a Disclosure IAS 40.32A Disclosure, IAS 41.50 Disclosure, IFRS 13.93 a Disclosure		
IFRS	9	At fair value [member]	member	IAS 40.32A Disclosure, IAS 41.50 Disclosure, IFRS 13.93 a Disclosure		
IFRS	10	3 · · · · · · · · · · · · · · · · · · ·	member	IFRS 13.93 a Disclosure		
IFRS	10	Non-recurring fair value measurement [member]	member	IFRS 13.93 a Disclosure IFRS 13.97 Disclosure		
IFRS	-	Not measured at fair value in statement of financial position but for which fair value is disclosed [member]				
IFRS	7	Classes of liabilities [axis]	axis	IFRS 13.93 Disclosure IFRS 13.93 Disclosure		
IFRS IFRS	7	Liabilities [member] Levels of fair value hierarchy [axis]	member [default] axis	IAS 19.142 Disclosure, IFRS 13.93 b Disclosure		
IFRS	8	All levels of fair value hierarchy [member]	member [default]	IAS 19.142 Disclosure, IFRS 13.93 b Disclosure		
IFRS	9		member	IAS 19.142 Disclosure, IFRS 13.93 b Disclosure		
IFRS	9	Level 2 of fair value hierarchy [member]	member	IFRS 13.93 b Disclosure		
IFRS IFRS	9	Level 3 of fair value hierarchy [member] Disclosure of fair value measurement of liabilities [line items]	member line items	IFRS 13.93 b Disclosure		
IFRS	7	Liabilities	X _{instant, credit}	IAS 1.55 Disclosure, IFRS 13.93 a Disclosure, IFRS 13.93 b Disclosure,		
				IFRS 13.93 e Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 d Disclosure		
IFRS	7	Description of reasons for fair value measurement, liabilities	text	IFRS 13.93 a Disclosure		
IFRS	7	Transfers out of Level 1 into Level 2 of fair value hierarchy, liabilities held at end of	X _{duration}	IFRS 13.93 c Disclosure		
IFRS	7	reporting period Description of reasons for transfers out of Level 1 into Level 2 of fair value hierarchy,	text	IFRS 13.93 c Disclosure		
IFRS	7	liabilities Transfers out of Level 2 into Level 1 of fair value hierarchy, liabilities held at end of	X _{duration}	IFRS 13.93 c Disclosure		
IFRS	7	reporting period Description of reasons for transfers out of Level 2 into Level 1 of fair value hierarchy,	text	IFRS 13.93 c Disclosure		
IFRS	7	liabilities	text	IFRS 13.93 c Disclosure, IFRS 13.93 e (iv) Disclosure, IFRS 13.95 Disclosure		
		occurred, liabilities				
IFRS	7	Description of valuation techniques used in fair value measurement, liabilities	text	IFRS 13.93 d Disclosure IFRS 13.93 d Disclosure		
IFRS IFRS	7	Description of inputs used in fair value measurement, liabilities Description of change in valuation technique used in fair value measurement, liabilities	text	IFRS 13.93 d Disclosure		
IFRS	7		text	IFRS 13.93 d Disclosure		
		liabilities	text	IFRS 13.43 ti Disclosure		
IFRS IFRS	7	Reconciliation of changes in fair value measurement, liabilities [abstract] Liabilities at beginning of period	X _{instant, credit}	IAS 1.55 Disclosure, IFRS 13.93 a Disclosure, IFRS 13.93 b Disclosure		
	Ü	Edulities at Deginning of period	rinstant, credit	IFRS 13.93 e Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 d Disclosure		
IFRS	8	Changes in fair value measurement, liabilities [abstract]				
IFRS	9	Losses (gains) recognised in profit or loss, fair value measurement, liabilities	(X) _{duration}	IFRS 13.93 e (i) Disclosure		
IFRS	9	Losses (gains) recognised in other comprehensive income, fair value measurement, liabilities	(X) _{duration}	IFRS 13.93 e (ii) Disclosure		
IFRS	9	liabilities Purchases, fair value measurement, liabilities	X _{duration, credit}	IFRS 13.93 e (iii) Disclosure		
IFRS	9	Sales, fair value measurement, liabilities	(X) _{duration, debit}	IFRS 13.93 e (iii) Disclosure		
IFRS IFRS	9	Issues, fair value measurement, liabilities Settlements, fair value measurement, liabilities	X _{duration, credit} (X) _{duration, debit}	IFRS 13.93 e (iii) Disclosure IFRS 13.93 e (iii) Disclosure		
IFRS	9	Settlements, fair value measurement, liabilities Transfers into Level 3 of fair value hierarchy, liabilities	(X) _{duration, debit} X _{duration, credit}	IFRS 13.93 e (iii) Disclosure IFRS 13.93 e (iv) Disclosure		
IFRS	9	Transfers out of Level 3 of fair value hierarchy, liabilities	(X) _{duration, debit}	IFRS 13.93 e (iv) Disclosure		
IFRS	9	Total increase (decrease) in fair value measurement, liabilities	X _{duration, credit}	IFRS 13.93 e Disclosure		
IFRS	8	Liabilities at end of period	X _{instant, credit}	IAS 1.55 Disclosure, IFRS 13.93 a Disclosure, IFRS 13.93 b Disclosure, IFRS 13.93 e Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 d Disclosure		
unc :						
IFRS	7	measurement, liabilities	text	IFRS 13.93 e (i) Disclosure		
IFRS	7	Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, liabilities	text	IFRS 13.93 e (ii) Disclosure		
IFRS	7	Description of reasons for transfers into Level 3 of fair value hierarchy, liabilities	text	IFRS 13.93 e (iv) Disclosure		
IFRS IFRS	7	Description of reasons for transfers out of Level 3 of fair value hierarchy, liabilities Gains (losses) recognised in profit or loss attributable to change in unrealised gains or	text	IFRS 13.93 e (iv) Disclosure IFRS 13.93 f Disclosure		
		losses for liabilities held at end of period, fair value measurement	X _{duration, credit}			
IFRS	7	unrealised gains or losses for liabilities held at end of period are recognised, fair value	text	IFRS 13.93 f Disclosure		
IFRS	7	measurement Description of valuation processes used in fair value measurement, liabilities	text	IFRS 13.93 g Disclosure		
IFRS	8	Description of group within entity that decides entity's valuation policies and	text	IFRS 13.IE65 a (i) Example		
IFRS	8	procedures. liabilities Description of to whom group within entity that decides entity's valuation policies and	text	IFRS 13.IE65 a (ii) Example		
IFRS	8	procedures reports, liabilities Description of internal reporting procedures for discussing and assessing fair value	text	IFRS 13.IE65 a (iii) Example		
IFRS	8	measurements. liabilities Description of frequency and methods for testing procedures of pricing models,	text	IFRS 13.IE65 b Example		
		liabilities				
IFRS	8	Description of process for analysing changes in fair value measurements, liabilities	text	IFRS 13.IE65 c Example		
IFRS	8	Description of how entity determined that third-party information used in fair value measurement was developed in accordance with IFRS 13. liabilities	text	IFRS 13.IE65 d Example		
IFRS	8	Description of methods used to develop and substantiate unobservable inputs used in	text	IFRS 13.IE65 e Example		
IFRS	7		text	IFRS 13.93 h (i) Disclosure		
IFRS	7		text	IFRS 13.93 h (i) Disclosure		
		magnify or mitigate effect of changes in unobservable inputs on fair value measurement,				
IFRS	7	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) Disclosure		
IFRS	7	possible alternative assumptions would change fair value significantly, liabilities Increase (decrease) in fair value measurement due to change in one or more	Υ	IFRS 13.93 h (ii) Disclosure		
1.3	,	Increase (decrease) in fair value measurement due to change in one or more unobservable inputs to reflect reasonably possible alternative assumptions, liabilities	X _{duration, credit}	A Discussive		
IFRS	8	Increase in fair value measurement due to change in one or more unobservable inputs	X _{duration, credit}	IFRS 13.93 h (ii) Disclosure		
IFRS	8	to reflect reasonably possible alternative assumptions. liabilities Decrease in fair value measurement due to change in one or more unobservable inputs	X _{duration, debit}	IFRS 13.93 h (ii) Disclosure		
		to reflect reasonably possible alternative assumptions, liabilities				

IFRS	7	Description of how effect on fair value measurement due to change in one or more	text	IFRS 13.93 h (ii) Disclosure		
II KS	ĺ	unobservable inputs to reflect reasonably possible alternative assumptions was calculated, liabilities	text	II KS 13.75 II (II) DISCISSIVE		
IFRS	7		text block	IFRS 13.94 Disclosure		
IFRS	7	Description of accounting policy decision to use exception in IFRS 13.48, liabilities	text	IFRS 13.96 Disclosure		
IFRS	7	Description of nature of class of liabilities measured at fair value	text	IFRS 13.IE64 a Example		
IFRS	7	Description of how third-party information was taken into account when measuring fair value, liabilities	text	IFRS 13.IE64 b Example		
IFRS	4	Disclosure of fair value measurement of equity [text block]	text block	IFRS 13.93 Disclosure		
IFRS IFRS	5 6	Disclosure of fair value measurement of equity [abstract] Disclosure of fair value measurement of equity [table]	table	IFRS 13.93 Disclosure		
IFRS	7	Measurement [axis]	axis	IAS 40.32A Disclosure, IAS 41.50 Disclosure, IFRS 13.93 a Disclosure		
IFRS IFRS	8	Aggregated measurement [member] At fair value [member]	member [default] member	IAS 40.32A Disclosure, IAS 41.50 Disclosure, IFRS 13.93 a Disclosure IAS 40.32A Disclosure, IAS 41.50 Disclosure, IFRS 13.93 a Disclosure		
IFRS	10	Recurring fair value measurement [member]	member	IFRS 13.93 a Disclosure		
IFRS	10	3	member	IFRS 13.93 a Disclosure		
IFRS		Not measured at fair value in statement of financial position but for which fair value is disclosed [member]		IFRS 13.97 Disclosure		
IFRS IFRS	7	Classes of entity's own equity instruments [axis] Entity's own equity instruments [member]	axis member [default]	IFRS 13.93 Disclosure IFRS 13.93 Disclosure		
IFRS	7	Levels of fair value hierarchy [axis]	axis	IAS 19.142 Disclosure, IFRS 13.93 b Disclosure		
IFRS IFRS	8		member [default] member	IAS 19.142 Disclosure, IFRS 13.93 b Disclosure IAS 19.142 Disclosure, IFRS 13.93 b Disclosure		
IFRS	9		member	IFRS 13.93 b Disclosure		
IFRS	9		member	IFRS 13.93 b Disclosure		
IFRS IFRS	6 7	Disclosure of fair value measurement of equity [line items] Equity	line items X _{instant, credit}	IAS 1.55 Disclosure, IAS 1.78 e Disclosure, IFRS 1.24 a Disclosure,		
				IFRS 1.3.2 a (i) Disclosure, IFRS 13.93 a Disclosure, IFRS 13.93 b Disclosure, IFRS 13.93 e Disclosure, IFRS 13.93 a Disclosure, IFRS 13.93 b Disc		
IFRS	7	Description of reasons for fair value measurement, entity's own equity instruments	text	IFRS 13.93 a Disclosure		
IFRS	7	Transfers out of Level 1 into Level 2 of fair value hierarchy, entity's own equity instruments held at end of reporting period	X _{duration}	IFRS 13.93 c Disclosure		
IFRS	7	Description of reasons for transfers out of Level 1 into Level 2 of fair value hierarchy,	text	IFRS 13.93 c Disclosure		
IFRS	7	entity's own equity instruments Transfers out of Level 2 into Level 1 of fair value hierarchy, entity's own equity instruments held at end of reporting period	X _{duration}	IFRS 13.93 c Disclosure		
IFRS	7		text	IFRS 13.93 c Disclosure		
IFRS	7	Description of policy for determining when transfers between levels are deemed to have	text	IFRS 13.93 c Disclosure, IFRS 13.93 e (iv) Disclosure, IFRS 13.95 Disclosure		
IFRS	7		text	IFRS 13.93 d Disclosure		
IFRS	7	instruments Description of inputs used in fair value measurement, entity's own equity instruments	text	IFRS 13.93 d Disclosure		
IFRS	7	Description of change in valuation technique used in fair value measurement, entity's own	text	IFRS 13.93 d Disclosure		
IFRS	7		text	IFRS 13.93 d Disclosure		
IFRS	7	entity's own equity instruments Reconciliation of changes in fair value measurement, entity's own equity instruments				
IFRS	8	[abstract] Equity at beginning of period	X _{instant, credit}	IAS 1.55 Disclosure, IAS 1.78 e Disclosure, IFRS 1.24 a Disclosure,		
				IFRS 1.32 a (i) Disclosure, IFRS 13.93 a Disclosure, IFRS 13.93 b Disclosure, IFRS 13.93 e Disclosure		
IFRS	8	Changes in fair value measurement, entity's own equity instruments [abstract]	(M)			
IFRS		Losses (gains) recognised in profit or loss, fair value measurement, entity's own equity instruments	(X) _{duration}	IFRS 13.93 e (i) Disclosure		
IFRS	9	entity's own equity instruments	(X) _{duration}	IFRS 13.93 e (ii) Disclosure		
IFRS IFRS	9	Purchases, fair value measurement, entity's own equity instruments Sales, fair value measurement, entity's own equity instruments	X _{duration, credit} (X) _{duration, debit}	IFRS 13.93 e (iii) Disclosure IFRS 13.93 e (iii) Disclosure		
IFRS	9	Issues, fair value measurement, entity's own equity instruments	X _{duration, credit}	IFRS 13.93 e (iii) Disclosure		
IFRS IFRS	9	Settlements, fair value measurement, entity's own equity instruments Transfers into Level 3 of fair value hierarchy, entity's own equity instruments	(X) _{duration, debit}	IFRS 13.93 e (iii) Disclosure IFRS 13.93 e (iv) Disclosure		
IFRS	9	Transfers out of Level 3 of fair value hierarchy, entity's own equity instruments	X _{duration, credit} (X) _{duration, debit}	IFRS 13.93 e (iv) Disclosure		
IFRS	9	Total increase (decrease) in fair value measurement, entity's own equity instruments	X _{duration, credit}	IFRS 13.93 e Disclosure		
IFRS	8	Equity at end of period	X _{instant, credit}	IAS 1.55 Disclosure, IAS 1.78 e Disclosure, IFRS 1.24 a Disclosure,		
				IFRS 1.32 a (i) Disclosure, IFRS 13.93 a Disclosure, IFRS 13.93 b Disclosure, IFRS 13.93 e Disclosure		
IFRS	7	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 (i) Disclosure		
IFRS	7	Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, entity's own equity instruments	text	IFRS 13.93 e (ii) Disclosure		
IFRS	7	Description of reasons for transfers into Level 3 of fair value hierarchy, entity's own equity instruments	text	IFRS 13.93 e (iv) Disclosure		
IFRS	7	Description of reasons for transfers out of Level 3 of fair value hierarchy, entity's own equity instruments	text	IFRS 13.93 e (iv) Disclosure		
IFRS	7	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 f Disclosure		
IFRS	7	Description of line items in profit or loss where gains (losses) attributable to change in	text	IFRS 13.93 f Disclosure		
		unrealised gains or losses for entity's own equity instruments held at end of period are recognised, fair value measurement				
IFRS	7	instruments	text	IFRS 13.93 g Disclosure		
IFRS	8	Description of group within entity that decides entity's valuation policies and procedures, entity's own equity instruments	text	IFRS 13.IE65 a (i) Example		
IFRS	8	procedures reports, entity's own equity instruments	text	IFRS 13.IE65 a (ii) Example		
IFRS	8	Description of internal reporting procedures for discussing and assessing fair value measurements, entity's own equity instruments	text	IFRS 13.IE65 a (iii) Example		
IFRS	8	Description of frequency and methods for testing procedures of pricing models, entity's own equity instruments		IFRS 13.IE65 b Example		
IFRS	8	equity instruments	text	IFRS 13.IE65 c Example		
IFRS	8	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	text	IFRS 13.IE65 d Example		
IFRS	8	instruments Description of methods used to develop and substantiate unobservable inputs used in	text	IFRS 13.IE65 e Example		
IFRS	7	fair value measurement. entitv's own equitv instruments Description of sensitivity of fair value measurement to changes in unobservable inputs,	text	IFRS 13.93 h (i) Disclosure		
IFRS	7		text	IFRS 13.93 h (i) Disclosure		
		magnify or mitigate effect of changes in unobservable inputs on fair value measurement, entity's own equity instruments				
IFRS	7	possible alternative assumptions would change fair value significantly, entity's own equity	text	IFRS 13.93 h (ii) Disclosure		
IFRS	7	instruments Increase (decrease) in fair value measurement due to change in one or more	X _{duration, credit}	IFRS 13.93 h (ii) Disclosure		
		unobservable inputs to reflect reasonably possible alternative assumptions, entity's own equity instruments				
IFRS	8	Increase in fair value measurement due to change in one or more unobservable inputs to reflect reasonably possible alternative assumptions, entity's own equity instruments	X _{duration, credit}	IFRS 13.93 h (ii) Disclosure		
IFRS	8	Decrease in fair value measurement due to change in one or more unobservable inputs	X _{duration, debit}	IFRS 13.93 h (ii) Disclosure		
UF CO		to reflect reasonably possible alternative assumptions, entity's own equity instruments		IFOC 43 O3 b (f) Piviley		
IFRS	7	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,	text	IFRS 13.93 h (ii) Disclosure		
IFRS	7	entity's own equity instruments Disclosure of information sufficient to permit reconciliation of classes determined for fair	text block	IFRS 13.94 Disclosure		
UE CO		value measurement to line items in statement of financial position, entity's own equity instruments [text block]		IFOC AN IFOCA - Franch		
IFRS	7	,,,,,,,,,,,,,,,,,,,,,,,,,,,	text	IFRS 13.IE64 a Example		
IFRS	7	value, entity's own equity instruments	text	IFRS 13.IE64 b Example		
IFRS	4	block]	text block	IFRS 13.93 d Disclosure		
IFRS	5	Disclosure of significant unobservable inputs used in fair value measurement of assets [abstract]				
IFRS	6	Disclosure of significant unobservable inputs used in fair value measurement of assets [table]	table	IFRS 13.93 d Disclosure		
IFRS IFRS	7	Measurement [axis] Aggregated measurement [member]	axis member [default]	IAS 40.32A Disclosure, IAS 41.50 Disclosure, IFRS 13.93 a Disclosure IAS 40.32A Disclosure, IAS 41.50 Disclosure, IFRS 13.93 a Disclosure		
IFRS	9	At fair value [member]	member	IAS 40.32A Disclosure, IAS 41.50 Disclosure, IFRS 13.93 a Disclosure		
IFRS	10 10	Recurring fair value measurement [member]	member member	IFRS 13.93 a Disclosure IFRS 13.93 a Disclosure		
IFRS IFRS	10	Non-recurring fair value measurement [member] Not measured at fair value in statement of financial position but for which fair value is		IFRS 13.93 a Disclosure IFRS 13.97 Disclosure		
IFRS	7	disclosed [member] Classes of assets [axis]	axis	IAS 17.31 a Disclosure, IAS 36.126 Disclosure, IAS 36.130 d (ii) Disclosure,		
IFRS	8		member [default]	IFRS 13.93 Disclosure IAS 17.31 a Disclosure, IAS 36.126 Disclosure, IFRS 13.93 Disclosure		
IFRS	9	Trading equity securities [member]	member	IFRS 13.1E60 Example		

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IFRS IFRS	9	Other equity securities [member] Debt securities [member]	member member	IFRS 13.IE60 Example IFRS 13.IE60 Example		
IFRS	9		member	IFRS 13.IE60 Example		
IFRS	9	Derivatives [member]	member	IFRS 13.IE60 Example, IFRS 7.IG40B Example		
IFRS IFRS	9		member member	IAS 17.31 a Disclosure. IFRS 13.IE60 Example IFRS 13.IE60 Example, IFRS 5.38 Common gractice		
IFRS	7	Valuation techniques used in fair value measurement [axis]	axis	IFRS 13.1E60 Example, IFRS 5.38 Common practice IFRS 13.93 d Disclosure		
IFRS	8		member [default]	IFRS 13.93 d Disclosure		
IFRS	9		member	IFRS 13.62 Example		
IFRS IFRS	10	Market comparable companies [member] Market comparable prices [member]	member member	IFRS 13.IE63 Example IFRS 13.IE63 Example		
IFRS	10		member	IFRS 13.B7 Example		
IFRS	10		member	IFRS 13.IE63 Example		
IFRS	9		member	IFRS 13.62 Example		
IFRS	9	Income approach [member] Discounted cash flow [member]	member member	IFRS 13.62 Example		
IFRS IFRS	10		member	IFRS 13.B11 a Example, IFRS 13.IE63 Example IFRS 13.B11 b Example, IFRS 13.IE63 Example		
IFRS	10	Multi-period excess earnings method [member]	member	IFRS 13.B11 c Example		
IFRS	7	Range [axis]	axis	IFRS 13.IE63 Example, IFRS 2.45 d Disclosure		
IFRS	8	Ranges [member]	member [default]	IFRS 13.IE63 Example, IFRS 2.45 d Disclosure		
IFRS IFRS	9	Bottom of range [member] Weighted average [member]	member member	IFRS 13.IE63 Example IFRS 2.45 d Disclosure IFRS 13.IE63 Example		
IFRS	9	Top of range [member]	member	IFRS 13.IE63 Example IFRS 2.45 d Disclosure		
IFRS	6	Disclosure of significant unobservable inputs used in fair value measurement of assets [line	line items			
IFRS	7	items] Interest rate, significant unobservable inputs, assets	X.XX _{duration}	IFRS 13.B36 a Example		
IFRS	7	Historical volatility for shares, significant unobservable inputs, assets	X.XX _{duration}	IFRS 13.B36 b Example		
IFRS	7		X.XX _{duration}	IFRS 13.B36 c Example		
IFRS	′	Current estimate of future cash outflows to be paid to fulfil obligation, significant unobservable inputs. assets	X _{duration}	IFRS 13.B36 d Example		
IFRS	7	Financial forecast of profit or loss for cash-generating unit, significant unobservable inputs. assets	X _{duration}	IFRS 13.B36 e Example		
IFRS	7	Financial forecast of cash flows for cash-generating unit, significant unobservable inputs,	X _{duration}	IFRS 13.B36 e Example		
IFRS	7	Weighted average cost of capital, significant unobservable inputs, assets	X.XX _{duration}	IFRS 13.IE63 Example		
IFRS	7		X.XX _{duration}	IFRS 13.IE63 Example		
IFRS IFRS	7	Constant prepayment rate, significant unobservable inputs, assets Probability of default, significant unobservable inputs, assets	X.XX _{duration} X.XX _{duration}	IFRS 13.IE63 Example IFRS 13.IE63 Example		
IFRS	4	Disclosure of significant unobservable inputs used in fair value measurement of liabilities [text	text block	IFRS 13.1E63 Example IFRS 13.93 d Disclosure		
IFRS	5	block1 Disclosure of significant unobservable inputs used in fair value measurement of liabilities				
	6	Tabstract1 Disclosure of significant unobservable inputs used in fair value measurement of liabilities	table	IFRS 13.93 d Disclosure		
IFRS	0	[table]				
IFRS IFRS	7		axis member [default]	IAS 40.32A Disclosure, IAS 41.50 Disclosure, IFRS 13.93 a Disclosure IAS 40.32A Disclosure, IAS 41.50 Disclosure, IFRS 13.93 a Disclosure		
IFRS	9	Aggregated measurement [member] At fair value [member]	member [default] member	IAS 40.32A Disclosure, IAS 41.50 Disclosure, IFRS 13.93 a Disclosure IAS 40.32A Disclosure, IAS 41.50 Disclosure, IFRS 13.93 a Disclosure		
IFRS	10	Recurring fair value measurement [member]	member	IFRS 13.93 a Disclosure		
IFRS	10	Non-recurring fair value measurement [member]	member	IFRS 13.93 a Disclosure		
IFRS	9	Not measured at fair value in statement of financial position but for which fair value is disclosed [member]	member	IFRS 13.97 Disclosure		
IFRS	7	Classes of liabilities [axis]	axis	IFRS 13.93 Disclosure		
IFRS IFRS	8	Liabilities [member] Valuation techniques used in fair value measurement [axis]	member [default] axis	IFRS 13.93 Disclosure IFRS 13.93 d Disclosure		
IFRS	8		member [default]	IFRS 13.93 d Disclosure		
IFRS	9	Market approach [member]	member	IFRS 13.62 Example		
IFRS	10		member	IFRS 13.IE63 Example		
IFRS	10		member	IFRS 13.IE63 Example		
IFRS IFRS	10	Matrix pricing [member] Consensus pricing [member]	member member	IFRS 13.B7 Example IFRS 13.IE63 Example		
IFRS	9	Cost approach [member]	member	IFRS 13.62 Example		
IFRS	9	Income approach [member]	member	IFRS 13.62 Example		
IFRS	10		member	IFRS 13.B11 a Example, IFRS 13.IE63 Example		
IFRS IFRS	10 10		member member	IFRS 13.B11 b Example IFRS 13.IE63 Example IFRS 13.B11 c Example		
IFRS	7		axis	IFRS 13.IE63 Example, IFRS 2.45 d Disclosure		
IFRS	8	Ranges [member]	member [default]	IFRS 13.IE63 Example, IFRS 2.45 d Disclosure		
IFRS IFRS	9	Bottom of range [member] Weighted average [member]	member member	IFRS 13.IE63 Example. IFRS 2.45 d Disclosure IFRS 13.IE63 Example		
IFRS	9	Top of range [member]	member	IFRS 13.IE63 Example, IFRS 2.45 d Disclosure		
IFRS	6		line items			
IFRS	7	[line items] Interest rate, significant unobservable inputs, liabilities	X.XX _{duration}	IFRS 13.B36 a Example		
IFRS	7		X.XX _{duration}	IFRS 13.B36 b Example		
IFRS	7	Adjustment to mid-market consensus price, significant unobservable inputs, liabilities	X.XX _{duration}	IFRS 13.B36 c Example		
IFRS	7	Current estimate of future cash outflows to be paid to fulfil obligation, significant unobservable inputs, liabilities	X _{duration}	IFRS 13.B36 d Example		
IFRS	7	Financial forecast of profit or loss for cash-generating unit, significant unobservable	X _{duration}	IFRS 13.B36 e Example		
IFRS	7		X _{duration}	IFRS 13.B36 e Example		
IFRS	7	liabilities Weighted average cost of capital, significant unobservable inputs, liabilities	X.XX _{duration}	IFRS 13.IE63 Example		
IFRS	7	Revenue multiple, significant unobservable inputs, liabilities	X.XX _{duration}	IFRS 13.IE63 Example		
IFRS	7		X.XX _{duration}	IFRS 13.IE63 Example		
IFRS IFRS	7		X.XX _{duration} text block	IFRS 13.IE63 Example IFRS 13.93 d Disclosure		
		block]	LOAT DIOUR	I TO TO TO DISCUSUIT		
IFRS	5	Disclosure of significant unobservable inputs used in fair value measurement of equity [abstract]				
IFRS	6	Disclosure of significant unobservable inputs used in fair value measurement of equity [table]	table	IFRS 13.93 d Disclosure		
IFRS	7	Measurement [axis]	axis	IAS 40.32A Disclosure, IAS 41.50 Disclosure, IFRS 13.93 a Disclosure		
IFRS IFRS	8	Aggregated measurement [member] At fair value [member]	member [default] member	IAS 40.32A Disclosure, IAS 41.50 Disclosure, IFRS 13.93 a Disclosure IAS 40.32A Disclosure, IAS 41.50 Disclosure, IFRS 13.93 a Disclosure		
IFRS	10	Recurring fair value measurement [member]	member	IFRS 13.93 a Disclosure		
IFRS	10	Non-recurring fair value measurement [member]	member	IFRS 13.93 a Disclosure		
IFRS	9	Not measured at fair value in statement of financial position but for which fair value is disclosed [member]	member	IFRS 13.97 Disclosure		
IFRS	7	Classes of entity's own equity instruments [axis]	axis	IFRS 13.93 Disclosure		
IFRS	8	Entity's own equity instruments [member] Valuation techniques used in fair value measurement [axis]	member [default]	IFRS 13.93 Disclosure IFRS 13.93 d Disclosure		
IFRS IFRS	7	Valuation techniques used in fair value measurement [axis] Valuation techniques [member]	axis member [default]	IFRS 13.93 d Disclosure IFRS 13.93 d Disclosure		
IFRS	9		member	IFRS 13.62 Example		
IFRS	10		member	IFRS 13.IE63 Example		
IFRS IFRS	10 10	Market comparable prices [member] Matrix pricing [member]	member member	IFRS 13.IE63 Example IFRS 13.B7 Example		
IFRS IFRS	10	Matrix pricing [member] Consensus pricing [member]	member	IFRS 13.B7 Example IFRS 13.IE63 Example		
IFRS	9	Cost approach [member]	member	IFRS 13.62 Example		
IFRS	9	Income approach [member]	member	IFRS 13.62 Example		
IFRS	10	Discounted cash flow [member]	member	IFRS 13.B11 a Example, IFRS 13.IE63 Example		
IFRS IFRS	10 10	Option pricing model [member] Multi-period excess earnings method [member]	member member	IFRS 13.B11 b Example, IFRS 13.IE63 Example IFRS 13.B11 c Example		
IFRS	7	Range [axis]	axis	IFRS 13.IE63 Example: IFRS 2.45 d Disclosure		
IFRS	8		member [default]	IFRS 13.IE63 Example, IFRS 2.45 d Disclosure		
IFRS	9	Bottom of range [member]	member	IFRS 13.IE63 Example, IFRS 2.45 d Disclosure		
IFRS IFRS	9	Weighted average [member] Top of range [member]	member member	IFRS 13.IE63 Example IFRS 13.IE63 Example. IFRS 2.45 d Disclosure		
IFRS	6	Disclosure of significant unobservable inputs used in fair value measurement of equity [line	line items	, bullione		
IFRS	7	items1 Interest rate, significant unobservable inputs, entity's own equity instruments	X.XX _{duration}	IFRS 13.B36 a Example		
IFRS	7	Historical volatility for shares, significant unobservable inputs, entity's own equity	X.XX _{duration}	IFRS 13.B36 b Example		
IFRS	7	instruments Adjustment to mid-market consensus price, significant unobservable inputs, entity's own	X.XX _{duration}	IFRS 13.B36 c Example		
IFRS	7	equity instruments Current estimate of future cash outflows to be paid to fulfil obligation, significant	X _{duration}	IFRS 13.B36 d Example		
		unobservable inputs, entity's own equity instruments				

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IFRS	′	Financial forecast of profit or loss for cash-generating unit, significant unobservable inputs, entity's own equity instruments	X _{duration}	IFRS 13.B36 e Example			
IFRS	7	entity's own equity instruments	X _{duration}	IFRS 13.B36 e Example			
IFRS	7	Weighted average cost of capital, significant unobservable inputs, entity's own equity instruments	X.XX _{duration}	IFRS 13.IE63 Example			
IFRS	7	Revenue multiple, significant unobservable inputs, entity's own equity instruments	X.XX _{duration}	IFRS 13.IE63 Example			
IFRS	7	Constant prepayment rate, significant unobservable inputs, entity's own equity instruments	X.XX _{duration}	IFRS 13.IE63 Example			
IFRS	7	Probability of default, significant unobservable inputs, entity's own equity instruments	X.XX _{duration}	IFRS 13.IE63 Example			
IFRS	4	Disclosure of liabilities measured at fair value and issued with inseparable third-party credit	text block	IFRS 13.98 Disclosure			
IFRS	5	Disclosure of liabilities measured at fair value and issued with inseparable third-party credit					
IFRS	6		table	IFRS 13.98 Disclosure			
IFRS	7	enhancement [table] Liabilities measured at fair value and issued with inseparable third-party credit	axis	IFRS 13.98 Disclosure			
IFRS	8	enhancement [axis] Liabilities measured at fair value and issued with inseparable third-party credit	member [default]	IFRS 13.98 Disclosure			
IFRS	6	enhancement [member]	line items				
		enhancement [line items] Description of existence of third-party credit enhancement	text	IFDC 43 00 Pivolovino			
IFRS IFRS	7		text	IFRS 13.98 Disclosure IFRS 13.98 Disclosure			
		measurement Disclosure of consolidated and separate financial statements [table]	table	THO 10.70 DISCOSATO		ASIC CO10/654	No
AU IFRS	2	Consolidated and separate financial statements [table]	axis	IAS 27.4 Disclosure	ASIC CO10/654	ASIC CO10/654	No No
IFRS	4	Consolidated [member]	member	IAS 27.4 Disclosure			No
IFRS	5	Separate [member]	member	IAS 27.4 Disclosure			No
IFRS		[823180] Notes - Intangible assets Disclosure of consolidated and separate financial statements [abstract]					No
AU	2	Disclosure of consolidated and separate financial statements [abstract]	line items				No
IFRS	3		text block	IAS 38 - Disclosure Disclosure			
IFRS	4	Disclosure of detailed information about intangible assets [text block]	text block	IAS 38.118 Disclosure			
IFRS IFRS	5	Disclosure of detailed information about intangible assets [abstract] Disclosure of detailed information about intangible assets [table]	table	IAS 38.118 Disclosure			
IFRS	7	Classes of intangible assets other than goodwill [axis]	axis	IAS 38.118 Disclosure			
IFRS	8	Intangible assets other than goodwill [member]	member [default]	IAS 17.31 a Disclosure, IAS 36.127 Example, IAS 38.118 Disclosure			
IFRS	9		member	IAS 38.119 a Example			
IFRS IFRS	9 10	Intangible exploration and evaluation assets [member] Intangible exploration and evaluation assets, internally generated [member]	member member	IFRS 6.25 Disclosure IFRS 6.25 Disclosure			
IFRS	10	Intangible exploration and evaluation assets, internally generated [member]	member	IFRS 6.25 Disclosure			
IFRS	9	Mastheads and publishing titles [member]	member	IAS 38.119 b Example			
IFRS	9	Computer software [member]	member	IAS 38.119 c Example			
IFRS	10	Computer software, internally generated [member]	member	IAS 38.119 c Example			
IFRS IFRS	10	Computer software, not internally generated [member] Licences and franchises [member]	member member	IAS 38.119 c Example IAS 38.119 d Example			
IFRS	10	Licences and franchises [member] Licences and franchises, internally generated [member]	member	IAS 38.119 d Example			
IFRS	10	Licences and franchises, not internally generated [member]	member	IAS 38.119 d Example			
IFRS	9	Copyrights, patents and other industrial property rights, service and operating rights [member]	member	IAS 38.119 e Example			
IFRS	10	Copyrights, patents and other industrial property rights, service and operating rights, internally generated [member]	member	IAS 38.119 e Example			
IFRS	10	Copyrights, patents and other industrial property rights, service and operating	member	IAS 38.119 e Example			
IFRS	9	rights, not internally generated [member] Recipes, formulae, models, designs and prototypes [member]	member	IAS 38.119 f Example			
IFRS	10	Recipes, formulae, models, designs and prototypes, internally generated [member]	member	IAS 38.119 f Example			
IFRS	10	Recipes, formulae, models, designs and prototypes, not internally generated	member	IAS 38.119 f Example			
IFRS	9	[member] Customer-related intangible assets [member]	member	IAS 38.119 Common practice			
IFRS	9	Value of business acquired [member]	member	IAS 38.119 Common practice			
IFRS	9	Capitalised development expenditure [member]	member	IAS 38.119 Common practice			
IFRS IFRS	9	Mining rights [member] Intangible assets under development [member]	member member	IAS 38.119 Common practice IAS 38.119 g Example			
IFRS	9	Other intangible assets [member]	member	IAS 38.119 Common practice			
IFRS	10	Other intangible assets, internally generated [member]	member	IAS 38.119 Common practice			
IFRS	10	Other intangible assets, not internally generated [member]	member	IAS 38.119 Common practice			
IFRS	7	Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	axis	IAS 16.73 d Disclosure, IAS 16.73 e Disclosure, IAS 17.32 Disclosure, IAS 38.118 c Disclosure, IAS 38.118 e Disclosure, IAS 40.76 Disclosure,			
				IAS 40.79 c Disclosure, IAS 40.79 d Disclosure, IAS 41.50 Disclosure, IAS 41.54 f Disclosure, IFRS 3.B67 d Disclosure, IFRS 7.IG29 Common practice			
IFRS	8	Carrying amount [member]	member [default]	IAS 16.73 e Disclosure, IAS 17.32 Disclosure, IAS 38.118 e Disclosure, IAS 40.76 Disclosure, IAS 40.79 d Disclosure, IAS 41.50 Disclosure,			
1500				IFRS 3.B67 d Disclosure, IFRS 7.IG29 a Example			
IFRS	9	Gross carrying amount [member]	member	IAS 16.73 d Disclosure, IAS 17.32 Disclosure, IAS 38.118 c Disclosure, IAS 40.76 c Disclosure, IAS 41.54 f Disclosure, IFRS 3.867 d Disclosure,			
IFRS	9	Accumulated depreciation, amortisation and impairment [member]	member	IFRS 7.IG29 Common practice IAS 16.73 d Disclosure, IAS 16.75 b Disclosure, IAS 17.32 Disclosure,			
IFRS	,	Accumulated depreciation, amortisation and impairment (member)	member	IAS 38.118 c Disclosure, IAS 40.76 c Disclosure, IAS 41.54 f Disclosure,			
IFRS	6	Disclosure of detailed information about intangible assets [line items]	line items	IFRS 3.B67 d Disclosure, IFRS 7.IG29 b Example			
IFRS	7	Description of line item(s) in statement of comprehensive income in which amortisation of		IAS 38.118 d Disclosure			
IFRS	7	intangible assets is included Amortisation method, intangible assets other than goodwill	text	IAS 38.118 b Disclosure			
IFRS	7	Useful lives or amortisation rates, intangible assets other than goodwill	text	IAS 38.118 a Disclosure			
IFRS	7		text	IAS 38.124 a (i) Disclosure			
IFRS IFRS	7	Reconciliation of changes in intangible assets other than goodwill [abstract] Intangible assets other than goodwill at beginning of period	X _{instant, debit}	IAS 1.54 c pisclosure IAS 38.118 e pisclosure			
IFRS	8	Changes in intangible assets other than goodwill [abstract]					
IFRS	9	Additions other than through business combinations, intangible assets other than goodwill	X _{duration, debit}	IAS 38.118 e (i) Disclosure			
IFRS	9	Acquisitions through business combinations, intangible assets other than goodwill	X _{duration, debit}	IAS 38.118 e (i) Disclosure			
IFRS	9		X _{duration, debit}	IAS 38.118 e (vii) Disclosure			
IFRS	9	goodwill Amortisation, intangible assets other than goodwill	(X) _{duration}	IAS 38.118 e (vi) Disclosure			
IFRS	9	Impairment loss recognised in profit or loss, intangible assets other than goodwill	(X) _{duration}	IAS 38.118 e (iv) Disclosure			
IFRS	9		X _{duration}	IAS 38.118 e (v) Disclosure			
IFRS	9	qoodwill Revaluation increase (decrease), intangible assets other than goodwill	X _{duration, debit}	IAS 38.118 e (iii) Disclosure			
IFRS	9	Impairment loss recognised in other comprehensive income, intangible assets other than goodwill	(X) _{duration}	IAS 38.118 e (iii) Disclosure			
IFRS	9		X _{duration}	IAS 38.118 e (iii) Disclosure			
IFRS	9	Increase (decrease) through transfers and other changes, intangible assets other					
IFRS	10	than goodwill fabstract1 Increase (decrease) through transfers, intangible assets other than goodwill	X _{duration, debit}	IAS 38.118 e Common practice			
IFRS	10	Increase (decrease) through other changes, intangible assets other than goodwill	X _{duration, debit}	IAS 38.118 e (viii) Disclosure			
IFRS	10		X _{duration, debit}	IAS 38.118 e Common practice			
IFRS	9	other than goodwill Disposals and retirements, intangible assets other than goodwill [abstract]					
IFRS	10	Disposals, intangible assets other than goodwill	(X) _{duration, credit}	IAS 38.118 e (ii) Disclosure			
IFRS IFRS	10 10	Retirements, intangible assets other than goodwill Total disposals and retirements, intangible assets other than goodwill	(X) _{duration, credit} (X) _{duration, credit}	IAS 38.118 e Common practice IAS 38.118 e Common practice			
IFRS	9		(X) _{duration} , credit (X) _{duration} , credit	IAS 38.118 e Common practice IAS 38.118 e (ii) Disclosure			
IFRS	9		(X) _{duration, credit}	IAS 38.118 e Common practice			
IFRS	9	Total increase (decrease) in intangible assets other than goodwill		IAS 38.118 e Disclosure			
IFRS	9	Total increase (decrease) in intangible assets other than goodwill Intangible assets other than goodwill at end of period	X _{duration, debit} X _{instant, debit}	IAS 38.118 e Disclosure IAS 1.54 c Disclosure, IAS 38.118 e Disclosure			
IFRS	7	Revaluation of intangible assets [abstract]					
IFRS	8	Intangible assets other than goodwill, revalued assets	X _{instant, debit}	IAS 38.124 a (ii) Disclosure			
IFRS IFRS	8	Intangible assets other than goodwill, revalued assets, at cost Intangible assets other than goodwill, revaluation surplus	X _{instant, debit} X _{instant, credit}	IAS 38.124 a (iii) Disclosure IAS 38.124 b Disclosure			
IFRS	4	Intangible assets other than goodwill, revaluation surplus Disclosure of intangible assets with indefinite useful life [text block]	X _{instant, credit} text block	IAS 38.124 b Disclosure IAS 38.122 a Disclosure			
IFRS	5	Disclosure of intangible assets with indefinite useful life [abstract]					
IFRS	6	Disclosure of intangible assets with indefinite useful life [table]	table	IAS 38.122 a Disclosure			
IFRS	7	Intangible assets with indefinite useful life [axis] Intangible assets with indefinite useful life [member]	axis member [default]	IAS 38.122 a Disclosure IAS 38.122 a Disclosure			
IFRS			(acrount)				

IEDC	,	District of laborable courts the laddfulls counted life files have	line items				
IFRS IFRS	6 7	Disclosure of intangible assets with indefinite useful life [line items] Intangible assets with indefinite useful life	X _{instant, debit}	IAS 36.134 b Disclosure, IAS 36.135 b Disclosure, IAS 38.122 a Disclosure			
IFRS	7	Description of intangible assets with indefinite useful life supporting assessment of	text	IAS 38.122 a Disclosure			
IFRS	4	indefinite useful life Disclosure of intangible assets material to entity [text block]	text block	IAS 38.122 b Disclosure			
IFRS	5	Disclosure of intangible assets material to entity [abstract]	text block	NO 50.122 & DISCOSITO			
IFRS	6	Disclosure of intangible assets material to entity [table]	table	IAS 38.122 b Disclosure IAS 38.122 b Disclosure			
IFRS IFRS	7	Intangible assets material to entity [axis] Intangible assets material to entity [member]	axis member [default]	IAS 38.122 b Disclosure IAS 38.122 b Disclosure			
IFRS	6	Disclosure of intangible assets material to entity [line items]	line items				
IFRS IFRS	7	Description of intangible assets material to entity Intangible assets material to entity	text X _{instant, debit}	IAS 38.122 b Disclosure IAS 38.122 b Disclosure			
IFRS	7	Remaining amortisation period of intangible assets material to entity	X.XX _{instant}	IAS 38.122 b Disclosure			
IFRS	4	Intangible assets acquired by way of government grant, fair value initially recognised	X _{instant, debit}	IAS 38.122 c (i) Disclosure			
IFRS IFRS	4	Intangible assets acquired by way of government grant Explanation of assets acquired by way of government grant and initially recognised at fair value	X _{instant, debit} text	IAS 38.122 c (ii) Disclosure IAS 38.122 c (iii) Disclosure			
IFRS	4	Intangible assets whose title is restricted	X _{instant, debit}	IAS 38.122 d Disclosure			
IFRS	4	Intangible assets pledged as security for liabilities	X _{Instant, debit}	IAS 38.122 d Disclosure			
IFRS IFRS	4	Contractual commitments for acquisition of intangible assets Description of fully amortised intangible assets	X _{instant, credit} text	IAS 38.122 e Disclosure IAS 38.128 a Example			
IFRS	4	Description of significant intangible assets controlled by entity but not recognised	text	IAS 38.128 b Example			
IFRS IFRS	4	Explanation of restrictions on distribution of revaluation surplus for intangible assets Research and development expense	text	IAS 38.124 b Disclosure IAS 38.126 Disclosure			
IFRS	4	Disclosure of reconciliation of changes in intangible assets and goodwill [text block]	X _{duration, debit} text block	IAS 38.118 Common practice			
IFRS	5	Disclosure of reconciliation of changes in intangible assets and goodwill [abstract]					
IFRS IFRS	6 7	Disclosure of reconciliation of changes in intangible assets and goodwill [table] Classes of intangible assets and goodwill [axis]	table axis	IAS 38.118 Common practice IAS 38.118 Common practice			
IFRS	8	Intangible assets and goodwill [member]	member [default]	IAS 38.118 Common practice			
IFRS IFRS	9 10	Intangible assets other than goodwill [member] Brand names [member]	member member	IAS 17.31 a Disclosure, IAS 36.127 Example, IAS 38.118 Disclosure IAS 38.119 a Example			
IFRS	10	Intangible exploration and evaluation assets [member]	member	IFRS 6.25 Disclosure			
IFRS	11	Intangible exploration and evaluation assets, internally generated [member]	member	IFRS 6.25 Disclosure			
IFRS	11	Intangible exploration and evaluation assets, not internally generated [member]	member	IFRS 6.25 Disclosure			
IFRS	10	Mastheads and publishing titles [member] Computer software [member]	member	IAS 38.119 b Example			
IFRS IFRS	10 11	Computer software [member] Computer software, internally generated [member]	member member	IAS 38.119 c Example IAS 38.119 c Example			
IFRS	11	Computer software, not internally generated [member]	member	IAS 38.119 c Example			
IFRS IFRS	10	Licences and franchises [member] Licences and franchises, internally generated [member]	member member	IAS 38.119 d Example IAS 38.119 d Example			
IFRS	11	Licences and franchises, not internally generated [member]	member	IAS 38.119 d Example			
IFRS	10	Copyrights, patents and other industrial property rights, service and operating rights [member]	member	IAS 38.119 e Example			
IFRS	11	Copyrights, patents and other industrial property rights, service and operating rights. internally generated [member]	member	IAS 38.119 e Example			
IFRS	11	Copyrights, patents and other industrial property rights, service and operating rights. not internally generated [member]	member	IAS 38.119 e Example			
IFRS IFRS	10 11	Recipes, formulae, models, designs and prototypes [member] Recipes, formulae, models, designs and prototypes, internally generated	member member	IAS 38.119 f Example IAS 38.119 f Example			
IFRS	11	[member] Recipes, formulae, models, designs and prototypes, internally generated	member	IAS 38.119 f Example			
IFRS	10	[member] Customer-related intangible assets [member]	member	IAS 38.119 Common practice			
IFRS	10	Value of business acquired [member]	member	IAS 38.119 Common practice			
IFRS IFRS	10 10	Capitalised development expenditure [member]	member	IAS 38.119 Common practice IAS 38.119 Common practice			
IFRS	10	Mining rights [member] Intangible assets under development [member]	member member	IAS 38.119 Common practice IAS 38.119 g Example			
IFRS	10	Other intangible assets [member]	member	IAS 38.119 Common practice			
IFRS IFRS	11 11	Other intangible assets, internally generated [member] Other intangible assets, not internally generated [member]	member member	IAS 38.119 Common practice IAS 38.119 Common practice			
IFRS	9	Goodwill [member]	member	IAS 36.127 Example			
IFRS	7	Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	axis	IAS 16.73 d Disclosure, IAS 16.73 e Disclosure, IAS 17.32 Disclosure, IAS 38.118 c Disclosure, IAS 38.118 e Disclosure, IAS 40.76 Disclosure,			
				IAS 40.79 c Disclosure, IAS 40.79 d Disclosure, IAS 41.50 Disclosure, IAS 41.54 f Disclosure, IFRS 3.B67 d Disclosure, IFRS 7.IG29 common practice			
IFRS	0	Carrying amount [member]	member [default]	IAS 16.73 e Disclosure IAS 17.32 Disclosure IAS 38.118 e Disclosure			
II KS		carrying amount (member)	member (derauit)	IAS 40.76 Disclosure, IAS 40.79 d Disclosure, IAS 41.50 Disclosure,			
IFRS	9	Gross carrying amount [member]	member	IFRS 3.B67 d Disclosure, IFRS 7.IG29 a Example IAS 16.73 d Disclosure, IAS 17.32 Disclosure, IAS 38.118 c Disclosure,			
				IAS 40.76 c Disclosure, IAS 41.54 f Disclosure, IFRS 3.B67 d Disclosure, IFRS 7.IG29 Common practice			
IFRS	9	Accumulated depreciation, amortisation and impairment [member]	member	IAS 16.73 d Disclosure, IAS 16.75 b Disclosure, IAS 17.32 Disclosure, IAS 38.118 c Disclosure, IAS 40.76 c Disclosure, IAS 41.54 f Disclosure			
IFRS	6	Disclosure of reconciliation of changes in intangible assets and goodwill [line items]	line items	IFRS 3.B67 d Disclosure, IFRS 7.IG29 b Example			
IFRS	7	Reconciliation of changes in intangible assets and goodwill [abstract]	inc rens				
IFRS	8	Intangible assets and goodwill at beginning of period	X _{instant, debit}	IAS 1.55 Common practice			
IFRS IFRS	9	Changes in intangible assets and goodwill [abstract] Additions other than through business combinations, intangible assets other than	X _{duration, debit}	IAS 38.118 e (i) Disclosure			
IFRS	9	goodwill Acquisitions through business combinations, intangible assets and goodwill	X _{duration, debit}	IAS 38.118 e (i) Common practice			
IFRS	9	Increase (decrease) through net exchange differences, intangible assets and goodwill		IAS 38.118 e (vii) Common practice			
IFRS	9	Amortisation, intangible assets other than goodwill	(X) _{duration}	IAS 38.118 e (vi) Disclosure			
IFRS IFRS	9	Impairment loss recognised in profit or loss, intangible assets and goodwill Reversal of impairment loss recognised in profit or loss, intangible assets other than	(X) _{duration} X _{duration}	IAS 38.118 e (iv) Common practice IAS 38.118 e (v) Disclosure			
IFRS	9	goodwill Revaluation increase (decrease), intangible assets other than goodwill	X _{duration, debit}	IAS 38.118 e (iii) Disclosure			
IFRS	9	Impairment loss recognised in other comprehensive income, intangible assets other than goodwill	(X) _{duration}	IAS 38.118 e (iii) Disclosure			
IFRS	9	Reversal of impairment loss recognised in other comprehensive income, intangible assets other than goodwill	X _{duration}	IAS 38.118 e (iii) Disclosure			
IFRS	9	Increase (decrease) through transfers and other changes, intangible assets and goodwill fabstract1					
IFRS IFRS	10 10	Increase (decrease) through transfers, intangible assets and goodwill Increase (decrease) through other changes, intangible assets and goodwill	X _{duration, debit}	IAS 38.118 e Common practice IAS 38.118 e (viii) Common practice			
IFRS	10	Total increase (decrease) through transfers and other changes, intangible assets	X _{duration, debit} X _{duration, debit}	IAS 38.118 e (viii) Common practice IAS 38.118 e Common practice			
IFRS	9	and goodwill Disposals and retirements, intangible assets and goodwill [abstract]					
IFRS IFRS	10 10	Disposals, intangible assets and goodwill Retirements, intangible assets and goodwill	(X) _{duration, credit}	IAS 38.118 e (ii) Common practice IAS 38.118 e Common practice			
IFRS	10	Retirements, intangible assets and goodwill Total disposals and retirements, intangible assets and goodwill	(X) _{duration, credit} (X) _{duration, credit}	IAS 38.118 e Common practice			
IFRS	9	Decrease through classified as held for sale, intangible assets and goodwill	(X) _{duration, credit}	IAS 38.118 e (ii) Common practice			
IFRS IFRS	9	Decrease through loss of control of subsidiary, intangible assets and goodwill Subsequent recognition of deferred tax assets, goodwill	(X) _{duration, credit} (X) _{duration, credit}	IAS 38.118 e Common practice IFRS 3.867 d (iii) Disclosure			
IFRS	9	Total increase (decrease) in intangible assets and goodwill	X _{duration, debit}	IAS 38.118 e Common practice			
IFRS AU	8	Intangible assets and goodwill at end of period Disclosure of consolidated and separate financial statements [table]	X _{instant, debit}	IAS 1.55 Common practice		ASIC CO10/654	No
IFRS	3	Consolidated and separate financial statements [axis]	axis		ASIC CO10/654		No
IFRS IFRS	4 5	Consolidated [member] Separate [member]	member member	IAS 27.4 Disclosure IAS 27.4 Disclosure			No No
IFRS	5	Separate (member) [824180] Notes - Agriculture	embdi	ESS ESS DISUISUI C			NO
AU	1 2	Disclosure of consolidated and separate financial statements [abstract] Disclosure of consolidated and separate financial statements [line items]	line items				No No
IFRS	3	Disclosure of biological assets, agriculture produce at point of harvest and government grants	text block	IAS 41 - Disclosure Disclosure			IVO
IFRS	4	related to biological assets ftext blockl Gains (losses) on initial recognition of biological assets and agricultural produce for current	X _{duration, credit}	IAS 41.40 Disclosure			
IFRS	4	period Gains (losses) on change in fair value less costs to sell of biological assets for current period	X _{duration, credit}	IAS 41.40 Disclosure			
IFRS	4	Description of biological assets	text	IAS 41.41 Disclosure			
IFRS	4	Description of nature of activities of biological assets Description of non-financial measures or estimates of physical quantities of biological assets and	text	IAS 41.46 a Disclosure IAS 41.46 b Disclosure			
IFRS	-	output of agricultural produce					
IFRS IFRS	4	Biological assets whose title is restricted	X _{instant. debit}	IAS 41.49 a Disclosure			

IFRS	4	Biological assets pledged as security for liabilities	X _{instant, debit}	IAS 41.49 a Disclosure			
IFRS	4	Commitments for development or acquisition of biological assets	Xinstant, debit Xinstant, credit	IAS 41.49 a Disclosure			
IFRS	4	Description of financial risk management related to agricultural activity	text	IAS 41.49 c Disclosure			
IFRS IFRS	5	Disclosure of reconciliation of changes in biological assets [text block] Disclosure of reconciliation of changes in biological assets [abstract]	text block	IAS 41.50 Disclosure			
IFRS	6	Disclosure of reconciliation of changes in biological assets [table]	table	IAS 41.50 Disclosure			
IFRS IFRS	7	Measurement [axis]	axis	IAS 40.32A Disclosure, IAS 41.50 Disclosure, IFRS 13.93 a Disclosure			
IFRS	8	Aggregated measurement [member] At fair value [member]	member [default] member	IAS 40.32A Disclosure, IAS 41.50 Disclosure, IFRS 13.93 a Disclosure IAS 40.32A Disclosure, IAS 41.50 Disclosure, IFRS 13.93 a Disclosure			
IFRS	9	At cost [member]	member	IAS 40.32A Disclosure, IAS 41.50 Disclosure, IAS 41.55 Disclosure			
IFRS	7	Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	axis	IAS 16.73 d Dischoure: IAS 16.73 e Dischoure: IAS 17.32 Dischoure: IAS 38.118 c Dischoure: IAS 38.118 c Dischoure: IAS 38.118 c Dischoure: IAS 40.79 c Dischoure: IAS 40.79 d Dischoure: IAS 41.50 Dis			
IFRS	8	Carrying amount [member]	member [default]	IAS 16.73 e Disclosure, IAS 17.32 Disclosure, IAS 38.118 e Disclosure, IAS 40.76 Disclosure, IAS 40.79 d Disclosure, IAS 41.50 Disclosure, IAS 40.79 d			
IFRS	9	Gross carrying amount [member]	member	IFRS 3.867 d Disclosure, IFRS 7.IG29 a Example IAS 16.73 d Disclosure, IAS 17.32 Disclosure, IAS 38.118 c Disclosure, IAS 40.76 c Disclosure, IAS 41.54 f Disclosure, IFRS 3.867 d Disclosure,			
IFRS	9	Accumulated depreciation, amortisation and impairment [member]	member	IFRS 7.IG29 common practice IAS 16.73 d Disclosure, IAS 16.75 b Disclosure, IAS 17.32 Disclosure, IAS 38.118 c Disclosure, IAS 40.76 c Disclosure, IAS 41.54 f Disclosure,			
IFRS	6	Disclosure of reconciliation of changes in biological assets [line items]	line items	IFRS 3.B67 d Disclosure, IFRS 7.IG29 b Example			
IFRS	7	Reconciliation of changes in biological assets [abstract]					
IFRS IFRS	8	Biological assets at beginning of period Changes in biological assets [abstract]	X _{instant, debit}	IAS 1.54 f Disclosure, IAS 41.50 Disclosure			
IFRS	9	Additions other than through business combinations, biological assets	X _{duration, debit}	IAS 41.50 b Disclosure			
IFRS IFRS	9	Acquisitions through business combinations, biological assets Increase (decrease) through net exchange differences, biological assets	X _{duration, debit} X _{duration, debit}	IAS 41.50 e Disclosure IAS 41.50 f Disclosure			
IFRS	9	Depreciation, biological assets	(X) _{duration}	IAS 41.55 c Disclosure			
IFRS	9	Impairment loss recognised in profit or loss, biological assets	(X) _{duration}	IAS 41.55 a Disclosure			
IFRS IFRS	9	Reversal of impairment loss recognised in profit or loss, biological assets Gains (losses) on fair value adjustment, biological assets [abstract]	X _{duration}	IAS 41.55 b Disclosure			
IFRS	10	Gains (losses) on fair value adjustment attributable to physical changes, biological	X _{duration}	IAS 41 - Example 1 XYZ Dairy Ltd Example, IAS 41.51 Example			
IFRS	10	assets Gains (losses) on fair value adjustment attributable to price changes, biological	X _{duration}	IAS 41 - Example 1 XYZ Dairy Ltd Example, IAS 41.51 Example			
IFRS	10	assets Total gains (losses) on fair value adjustment, biological assets	X _{duration}	IAS 41.50 a Disclosure			
IFRS IFRS	9	Increase (decrease) through other changes, biological assets Disposals, biological assets	X _{duration, debit} (X) _{duration, credit}	IAS 41.50 g Disclosure IAS 41.50 c Disclosure			
IFRS	9	Disposals, biological assets Decrease due to harvest, biological assets	(X) _{duration, credit} (X) _{duration, credit}	IAS 41.50 c Disclosure IAS 41.50 d Disclosure			
IFRS	9	Decrease through classified as held for sale, biological assets	(X) _{duration, credit}	IAS 41.50 c Disclosure			
IFRS IFRS	9	Total increase (decrease) in biological assets Biological assets at end of period	X _{duration, debit} X _{instant, debit}	IAS 41.50 Disclosure IAS 1.54 f pisclosure, IAS 41.50 pisclosure			
IFRS	4	Description of biological assets where fair value information is unreliable	text	IAS 41.54 a Disclosure			
IFRS	4	Explanation of why fair value cannot be reliably measured for biological assets, at cost	text text	IAS 41.54 b Disclosure			
IFRS		Range of estimates within which fair value is likely to lie for biological assets, at cost		IAS 41.54 c Disclosure			
IFRS IFRS	4	Depreciation method, biological assets, at cost Useful lives or depreciation rates, biological assets, at cost	text	IAS 41.54 d Disclosure IAS 41.54 e Disclosure			
IFRS	4	Description of biological assets previously measured at cost	text	IAS 41.56 a Disclosure			
IFRS	4	Explanation of why fair value becomes reliable for biological assets previously measured at cost	text	IAS 41.56 b Disclosure			
IFRS	4	Explanation of effect of change for biological asset for which fair value becomes reliably measurable	text	IAS 41.56 c Disclosure			
IFRS	4	Description of nature and extent of government grants for agricultural activity recognised in financial statements	text	IAS 41.57 a Disclosure			
IFRS	4	Description of unfulfilled conditions and other contingencies attached to government grant for agricultural activity	text	IAS 41.57 b Disclosure			
IFRS AU	2	Explanation of significant decrease in level of government grants for agricultural activity Disclosure of consolidated and separate financial statements [table]	text table	IAS 41.57 c Disclosure		ASIC CO10/654	No
IFRS	3	Consolidated and separate financial statements [axis]	axis	IAS 27.4 Disclosure	ASIC CO10/654		No
IFRS IFRS	3	Consolidated and separate financial statements [axis] Consolidated [member]	member	IAS 27.4 Disclosure	ASIC CO10/654		No No
IFRS	3	Consolidated and separate financial statements [axis]			ASIC CO10/654		No
IFRS IFRS IFRS AU	3 4 5 1	Consolidated and separate financial statements [axis] Consolidated [member] Separate [member] [825100] Notes - Investment property Disclosure of consolidated and separate financial statements [abstract]	member member	IAS 27.4 Disclosure	ASIC CO10/654		No No No
IFRS IFRS IFRS	3 4 5 1	Consolidated and separate financial statements [axis] Consolidated [member] Separate [member] [025100] Notes - Investment property	member	IAS 27.4 Disclosure	ASIC CO10/654		No No No
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IFRS IFRS IFRS AU AU IFRS IFRS IFRS IFRS IFRS IFRS	3 4 5 1 1 2 3 4 5 6 7	Consolidated and separate financial statements [axis] Consolidated [member] Separate [member] Separate [member] [22-5100] Notes - Investment property Disclosure of consolidated and separate financial statements [abstract] Disclosure of consolidated and separate financial statements [line items] Disclosure of consolidated and separate financial statements [line items] Disclosure of detailed information about investment property [text block] Disclosure of detailed information about investment property [abstract] Disclosure of detailed information about investment property [table] Measurement [axis] Aggregated measurement [member]	member member line items text block text block table axis member [default]	IAS 27.4 Disclosure IAS 27.4 Disclosure IAS 40 - Disclosure Disclosure IAS 40 - Disclosure Disclosure IAS 40.32A Disclosure	ASIC CO10/654		No No No
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IFRS	4	Cumulative change in fair value recognised in profit or loss on sales of investment property	X _{duration, credit}	IAS 40.75 f (iv) Disclosure			
IFRS	4	between pools of assets measured using different models Explanation of restrictions on realisability of investment property or remittance of income and	text	IAS 40.75 g Disclosure			
		proceeds of disposal of investment property					
IFRS	4	Restrictions on realisability of investment property or remittance of income and proceeds of disposal of investment property	Xinstant	IAS 40.75 g Disclosure			
IFRS	4	for repairs, maintenance or enhancements	text	IAS 40.75 h Disclosure			
IFRS	4	Disclosure of significant adjustments to valuation obtained [text block]	text block	IAS 40.77 Disclosure			
IFRS IFRS	4	Description of investment property, at cost within fair value model Explanation of why fair value cannot be reliably measured for investment property, at cost	text text	IAS 40.78 a Disclosure IAS 40.78 b Disclosure			
		within fair value model Range of estimates within which fair value is likely to lie for investment property, at cost within					
IFRS	4	fair value model	text	IAS 40.78 c Disclosure			
IFRS IFRS	4	Explanation of disposal of investment property carried at cost within fair value model	text	IAS 40.78 d (i) Disclosure IAS 40.78 d (ii) Disclosure			
IFRS	4	Investment property carried at cost within fair value model, at time of sale Gains (losses) on disposals of investment property carried at cost within fair value model	X _{instant, debit} X _{duration, credit}	IAS 40.78 d (iii) Disclosure			
IFRS	4	Depreciation method, investment property, cost model	text	IAS 40.79 a Disclosure			
IFRS	4	Useful lives or depreciation rates, investment property, cost model	text	IAS 40.79 b Disclosure			
IFRS	4	Description of investment property where fair value information is unreliable, cost model	text	IAS 40.79 e (i) Disclosure			
IFRS	4	Explanation of why fair value cannot be reliably measured for investment property, cost model	text	IAS 40.79 e (ii) Disclosure			
IFRS	4	Range of estimates within which fair value is likely to lie for investment property, cost model	text	IAS 40.79 e (iii) Disclosure			
AU	2	Disclosure of consolidated and separate financial statements [table]	table			ASIC CO10/654	No
IFRS	3	Consolidated and separate financial statements [axis]	axis	IAS 27.4 Disclosure	ASIC CO10/654		No
IFRS	4	Consolidated [member]	member	IAS 27.4 Disclosure			No
IFRS IFRS	5	Separate [member] [825480] Notes - Separate [inancial statements	member	IAS 27.4 Disclosure			No
IFRS	1	Disclosure of separate financial statements [text block]	text block	IAS 27 - Disclosure Disclosure, IFRS 12 - Objective Disclosure			
IFRS	2	Description of nature of financial statements	text	IAS 1.51 b Disclosure, IAS 27.16 a Disclosure, IAS 27.17 a Disclosure			
IFRS		Description of fact that exemption from consolidation has been used	text	IAS 27.16 a Disclosure			
IFRS		Description of reasons why separate financial statements are prepared if not required by law	text	IAS 27.17 a Disclosure			
IFRS		Name of entity whose consolidated financial statements have been produced for public use	text	IAS 27.16 a Disclosure			
IFRS		Principal place of business of entity whose consolidated financial statements have been produced for public use		IAS 27.16 a Disclosure			
IFRS	2	public use	text	IAS 27.16 a Disclosure			
IFRS		Address where consolidated financial statements are obtainable	text	IAS 27.16 a Disclosure			
IFRS	2	Disclosure of subsidiaries [text block]	text block	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 a Disclosure			
IFRS	3	Disclosure of subsidiaries [abstract]					
IFRS	4	Disclosure of subsidiaries [table]	table	IAS 27.16 b Disclosure IAS 27.17 b Disclosure IFRS 12.B4 a Disclosure			
IFRS	5	Subsidiaries [axis]	axis	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 a Disclosure			
IFRS	6	Entity's total for subsidiaries [member]	member [default]	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 a Disclosure			
IFRS	7	Subsidiaries [member]	member	IAS 24.19 c Disclosure, IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 a Disclosure			
IFRS	4	Disclosure of subsidiaries [line items]	line items	The substitute of the substitu			
IFRS	5	Name of subsidiary	text	IAS 27.16 b (i) Disclosure, IAS 27.17 b (i) Disclosure, IFRS 12.12 a Disclosure, Effective 2014-01-01 IFRS 12.19B a Disclosure			
IFRS	5	Principal place of business of subsidiary	text	IAS 27.16 b (ii) Disclosure, IAS 27.17 b (ii) Disclosure, IFRS 12.12 b			
				Disclosure, Effective 2014-01-01 IFRS 12.19B b Disclosure			
IFRS	5	Country of incorporation of subsidiary	text	IAS 27.16 b (ii) Disclosure, IAS 27.17 b (ii) Disclosure, IFRS 12.12 b			
				Disclosure, Effective 2014-01-01 IFRS 12.19B b Disclosure			
IFRS	5	Proportion of ownership interest in subsidiary	X.XX _{duration}	IAS 27.16 b (iii) Disclosure, IAS 27.17 b (iii) Disclosure, Effective 2014-01-			
IFRS	5	Proportion of voting rights held in subsidiary	X.XX _{duration}	01 IFRS 12.19B c Disclosure IAS 27.16 b (iii) Disclosure, IAS 27.17 b (iii) Disclosure, Effective 2014-01-			
IFRS	3	Proportion of voting rights field in subsidiary	A. AA _{duration}	01 IFRS 12.19B C Disclosure			
IFRS	2	Disclosure of joint ventures [text block]	text block	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 b Disclosure			
IFRS	3	Disclosure of joint ventures [abstract]					
IFRS	4	Disclosure of joint ventures [table]	table	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 b Disclosure			
IFRS	5	Joint ventures [axis]	axis	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 b Disclosure			
IFRS	6	Entity's total for joint ventures [member]	member [default]	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.84 b Disclosure			
IFRS	7	Joint ventures [member]	member	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.84 b Disclosure			
IFRS	4	Disclosure of joint ventures [line items]	line items				
IFRS	5	Name of joint venture	text	IAS 27.16 b (i) Disclosure, IAS 27.17 b (i) Disclosure, IFRS 12.21 a (i)			
IFRS	5	Principal place of business of joint venture	text	IAS 27.16 b (ii) Disclosure, IAS 27.17 b (ii) Disclosure, IFRS 12.21 a (iii)			
IFRS	5	Country of incorporation of joint venture	text	Disclosure IAS 27.16 b (ii) Disclosure, IAS 27.17 b (ii) Disclosure, IFRS 12.21 a (iii)			
				Disclosure			
IFRS	5	Proportion of ownership interest in joint venture	X.XX _{duration}	IAS 27.16 b (iii) Disclosure, IAS 27.17 b (iii) Disclosure, IFRS 12.21 a (iv)			
IFRS	5	Proportion of voting rights held in joint venture	X.XX _{duration}	IAS 27.16 b (iii) Disclosure, IAS 27.17 b (iii) Disclosure, IFRS 12.21 a (iv)			
IFRS	2	Disclosure of associates [text block]	text block	Disclosure IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 d Disclosure			
				DOLENGE THE USCOSIFE			
IFRS IFRS	3	Disclosure of associates [abstract] Disclosure of associates [table]	table	IAS 27.16 b Disciosure, IAS 27.17 b Disciosure, IFRS 12.84 d Disciosure			
IFRS	5	Associates [axis]	axis	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.84 d Disclosure			
IFRS	6	Entity's total for associates [member]	member [default]	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.84 d Disclosure			
IFRS	7	Associates [member]	member	IAS 24.19 d Disclosure, IAS 27.16 b Disclosure, IAS 27.17 b Disclosure,			
				IFRS 12.B4 d Disclosure			
IFRS IFRS	4 5	Disclosure of associates [line items] Name of associate	line items text	IAS 27.16 b (i) Disclosure, IAS 27.17 b (i) Disclosure, IFRS 12.21 a (i)			
				Disclosure			
IFRS	5	Principal place of business of associate	text	IAS 27.16 b (ii) Disclosure, IAS 27.17 b (ii) Disclosure, IFRS 12.21 a (iii) Disclosure			
IFRS	5	Country of incorporation of associate	text	IAS 27.16 b (ii) Disclosure, IAS 27.17 b (ii) Disclosure, IFRS 12.21 a (iii)			
IFRS	5	Proportion of ownership interest in associate	X.XX _{duration}	Disclosure IAS 27.16 b (iii) Disclosure IAS 27.17 b (iii) Disclosure IFRS 12.21 a (iv)			
				Disclosure			
IFRS	5	Proportion of voting rights held in associate	X.XX _{duration}	IAS 27.16 b (iii) Disclosure, IAS 27.17 b (iii) Disclosure, IFRS 12.21 a (iv) Disclosure			
IFRS	2	Method used to account for investments in subsidiaries	text	IAS 27.16 c _{Disclosure} , IAS 27.17 c _{Disclosure}	Effective 1/7/2013 AASB 127.RDR43.1		
IFRS	2	Method used to account for investments in joint ventures	text	IAS 27.16 c Disclosure IAS 27.17 c Disclosure	Effective 1/7/2013 AASB		
IFRS	2	Method used to account for investments in associates	text	IAS 27.16 c Disclosure, IAS 27.17 c Disclosure	127.RDR43.1 Effective 1/7/2013 AASB		
IFRS		Statement that investment entity prepares separate financial statements as its only financial	text	Effective 2014-01-01 IAS 27.16A Disclosure	127.RDR43.1		
		statements	text	IAS 27.17 Disclosure			
IFRS		Description of identification of financial statements to which separate financial statements relate					
IFRS	2	Identification of unadjusted comparative information	text	Effective 2014-01-01 IAS 27.18I Disclosure, IFRS 10.C6B Disclosure, IFRS 11.C12B Disclosure			
IFRS	2	Statement that unadjusted comparative information has been prepared on different basis	text	Effective 2014-01-01 IAS 27.18I Disclosure, IFRS 10.C6B Disclosure,			
IFRS	2	Explanation of basis of preparation of unadjusted comparative information	text	IFRS 11.C12B Disclosure Effective 2014-01-01 IAS 27.18I Disclosure, IFRS 10.C6B Disclosure,			
				IFRS 11.C12B Disclosure			
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	text block			Effective 1/7/2013 AASB 127.RDR43.1	
AU	2	and associates [text block]	text block			Effective 1/7/2013 AASB 127.RDR17.1	
	Ĩ	reduced disclosure requirements of methods used to account for investment when investment is					
IFRS		significant [text block] [825700] Notes - Interests in other entities					
AU		Disclosure of consolidated and separate financial statements [abstract]					No
AU	2	Disclosure of consolidated and separate financial statements [line items]	line items	IERS 12.1 Disclosure			No
IFRS IFRS	3	Disclosure of interests in other entities [text block] Disclosure of significant judgements and assumptions made in relation to interests in other	text block text block	IFRS 12.1 Disclosure IFRS 12.7 Disclosure			
		entities [text block]					
IEDC	5	Description of significant judgements and assumptions made in determining that entity does not control another entity even though it holds more than half of voting rights	text	IFRS 12.9 a Example			
IFRS							
IFRS IFRS	5	Description of significant judgements and assumptions made in determining that entity controls another entity even though it holds less than half of voting rights	text	IFRS 12.9 b Example			

IFDC	-	Description of significant judgements and occumulations made in determining that onthy is	text	IEDS 12.0 o Evernole		
IFRS	5	Description of significant judgements and assumptions made in determining that entity is agent or principal Description of reasons why presumption investor has significant influence is overcome when	text	IFRS 12.9 c Example IFRS 12.9 d Example		
		its interest in investee is more than twenty per cent				
IFRS IFRS	5	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 text block	IFRS 12.9 e Example IFRS 12.B3 Disclosure		
IFRS	4	Disclosure of how entity aggregated interests in similar entities [text block] Disclosure of interests in subsidiaries [text block]	text block	IFRS 12.83 Disclosure IFRS 12.2 b (i) Disclosure		
IFRS	5	Disclosure of composition of group [text block]	text block	IFRS 12.10 a (i) Disclosure		
IFRS	5	Disclosure of subsidiaries [text block]	text block	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 a Disclosure		
IFRS	6	Disclosure of subsidiaries [abstract]				
IFRS	7	Disclosure of subsidiaries [table]	table	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 a Disclosure		
IFRS	8	Subsidiaries [axis]	axis	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.84 a Disclosure		
IFRS	9	Entity's total for subsidiaries [member]	member [default]	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 a Disclosure		
IFRS	10	Subsidiaries [member]	member	IAS 24.19 c Disclosure, IAS 27.16 b Disclosure, IAS 27.17 b Disclosure,		
IFRS	11	Subsidiaries with material non-controlling interests [member]	member	IFRS 12.B4 a Disclosure IFRS 12.12 Disclosure		
IFRS	7	Disclosure of subsidiaries [line items]	line items			
IFRS	8	Name of subsidiary	text	IAS 27.16 b (i) Disclosure, IAS 27.17 b (i) Disclosure, IFRS 12.12 a Disclosure, Effective 2014-01-01 IFRS 12.19B a Disclosure		
IFRS	8	Principal place of business of subsidiary	text	IAS 27.16 b (ii) Disclosure, IAS 27.17 b (ii) Disclosure, IFRS 12.12 b		
				Disclosure, Effective 2014-01-01 IFRS 12.19B b Disclosure		
IFRS	8	Country of incorporation of subsidiary	text	IAS 27.16 b (ii) Disclosure, IAS 27.17 b (ii) Disclosure, IFRS 12.12 b Disclosure, Effective 2014-01-01 IFRS 12.19B b Disclosure		
1500			V 104			
IFRS IFRS	8	Proportion of ownership interests held by non-controlling interests Proportion of voting rights held by non-controlling interests	X.XX _{duration} X.XX _{duration}	IFRS 12.12 c Disclosure IFRS 12.12 d Disclosure		
IFRS	8	Profit (loss), attributable to non-controlling interests	X _{duration, credit}	IAS 1.81B a (i) Disclosure, IFRS 12.12 e Disclosure		
IFRS IFRS	8	Non-controlling interests Dividends paid to non-controlling interests	X _{instant, credit}	IAS 1.54 q Disclosure, IFRS 10.22 Disclosure, IFRS 12.12 f Disclosure IFRS 12.B10 a Disclosure		
IFRS	8	Current assets	X _{duration, credit} X _{instant, debit}	IAS 1.66 Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (i) Disclosure		
IFRS	8	Non-current assets	X _{instant, debit}	IAS 1.66 Disclosure IFRS 12.B10 b Example, IFRS 12.B12 b (ii) Disclosure		
IFRS	8	Current liabilities	X _{instant, credit}	IAS 1.69 Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (iii) Disclosure		
IFRS	8	Non-current liabilities	X _{instant, credit}	IAS 1.69 Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (iv) Disclosure		
IFRS	8	Revenue	X _{duration, credit}	IAS 1.102 Example, IAS 1.103 Example, IAS 1.82 a Disclosure, IAS 18.35 b		
				Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (v) Disclosure, IFRS 8.23 a Disclosure, IFRS 8.28 a Disclosure, IFRS 8.32 Disclosure,		
				IFRS 8.33 a Disclosure, IFRS 8.34 Disclosure		
IFRS	8	Profit (loss)	X _{duration, credit}	IAS 1.106 d (i) Disclosure, IAS 1.81A a Disclosure, IAS 7.18 b Disclosure, IERS 1.24 b IERS 1.2 B10 b IERS 1.32 a (ii)		
				IFRS 1.24 b Disclosure, IFRS 12.810 b Example, IFRS 1.32 a (ii) Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure		
IFRS	8	Comprehensive income	X _{duration, credit}	IAS 1.106 a Disclosure, IAS 1.81A C Disclosure, IFRS 1.24 b Disclosure,		
		·		IFRS 12.B10 b Example, IFRS 12.B12 b (ix) Disclosure, IFRS 1.32 a (ii)		
IFRS	8	Date of end of reporting period of financial statements of subsidiary	yyyy-mm-dd	Disclosure IFRS 12.11 a Disclosure		
IFRS IFRS	8	Description of reason why using different reporting date or period for subsidiary Description of significant restrictions on entity's ability to access or use assets and settle	text text	IFRS 12.11 b Disclosure IFRS 12.13 a Disclosure		
	5	liabilities of group	text			
IFRS	5	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 b Disclosure		
IFRS	5	Assets to which significant restrictions apply	X _{instant, debit}	IFRS 12.13 c Disclosure		
IFRS	5	Liabilities to which significant restrictions apply	X _{instant, credit}	IFRS 12.13 c Disclosure		
IFRS	5	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 Disclosure		
IFRS IFRS	6	Disclosure of information about consolidated structured entities [abstract] Disclosure of information about consolidated structured entities [table]	table	IFRS 12 - Nature of the risks associated with an entity's interests in		
IFRS	8		axis	consolidated structured entities Disclosure IFRS 12 - Nature of the risks associated with an entity's interests in		
		Consolidated structured entities [axis]	axis	IFRS 12 - Nature of the risks associated with an entity's interests in consolidated structured entities Disclosure		
IFRS	9	Consolidated structured entities [axis] Entity's total for consolidated structured entities [member]	axis member [default]	IFRS 12 - Nature of the risks associated with an entity's interests in consolidated structured entitles Disclosure IFRS 12 - Nature of the risks associated with an entity's interests in consolidated structured entitles Disclosure		
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IFRS	0	Profit (loss) from discontinued operations	v	IAS 1.82 ea pisciosure- IFRS 12.812 b (vii) pisciosure- IFRS 5.33 a		
	0		X _{duration, credit}	Disclosure		
IFRS	8	Other comprehensive income	X _{duration, credit}	IAS 1.106 d (ii) Disclosure, IAS 1.81A b Disclosure, IAS 1.91 a Disclosure, IFRS 12.B12 b (viii) Disclosure		
IFRS	8	Comprehensive income	X _{duration, credit}	IAS 1.106 a Disclosure, IAS 1.81A c Disclosure, IFRS 1.24 b Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (ix) Disclosure, IFRS 1.32 a (ii)		
IEDC			v	Disclosure		
IFRS IFRS	8	Fair value of investments in associates for which there are quoted market prices Investments accounted for using equity method	X _{Instant, debit} X _{Instant, debit}	IFRS 12.21 b (iii) Disclosure IAS 1.54 e Disclosure, IFRS 12.B16 Disclosure, IFRS 8.24 a Disclosure		
	8	Share of profit (loss) from continuing operations of associates and joint ventures				
IFRS		accounted for using equity method	X _{duration, credit}	IFRS 12.B16 a Disclosure		
IFRS	8	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 b Disclosure		
IFRS	8	Share of other comprehensive income of associates and joint ventures accounted for using equity method, net of tax	X _{duration, credit}	IAS 1.91 a Disclosure, IFRS 12.B16 C Disclosure		
IFRS	8	Share of total comprehensive income of associates and joint ventures accounted for using equity method	X _{duration, credit}	IFRS 12.B16 d Disclosure		
IFRS	8		text block	IFRS 12.B14 b Disclosure		
IFRS	8	Description of nature and extent of significant restrictions on transfer of funds to entity	tout	Effective 2014-01-01 IFRS 12.19D a Disclosure, IFRS 12.22 a Disclosure		
IFRS IFRS	8	Date of end of reporting period of financial statements of associate Description of reason why using different reporting date or period for associate	yyyy-mm-dd text	IFRS 12.22 b (i) Disclosure IFRS 12.22 b (ii) Disclosure		
IFRS	8	Unrecognised share of losses of associates	X _{duration, debit}	IFRS 12.22 c Disclosure		
IFRS	8	Cumulative unrecognised share of losses of associates	X _{instant, credit}	IFRS 12.22 c Disclosure		
IFRS	8	Contingent liabilities incurred in relation to interests in associates	X _{instant, credit}	IFRS 12.23 b Disclosure		
IFRS IFRS	4	Share of contingent liabilities of associates incurred jointly with other investors Disclosure of interests in joint arrangements [text block]	X _{instant, credit} text block	IFRS 12.23 b Disclosure IFRS 12.2 b (ii) Disclosure		
IFRS	5		text block	IFRS 12.B4 c Disclosure		
IFRS	6	Disclosure of joint operations [abstract]	table	IFDC 40 D4 - Division		
IFRS IFRS	7		axis	IFRS 12.B4 c Disclosure IFRS 12.B4 c Disclosure		
IFRS	9		member [default]	IFRS 12.B4 c Disclosure		
IFRS	10		member	IFRS 12.B4 c Disclosure		
IFRS IFRS	7	Disclosure of joint operations [line items] Name of joint operation	line items text	IFRS 12.21 a (i) Disclosure		
IFRS	8		text	IFRS 12.21 a (ii) Disclosure		
IFRS	8	Principal place of business of joint operation	text	IFRS 12.21 a (iii) Disclosure		
IFRS IFRS	8	Country of incorporation of joint operation Proportion of ownership interest in joint operation	text X.XX _{duration}	IFRS 12.21 a (iii) Disclosure IFRS 12.21 a (iv) Disclosure		
IFRS	8	Proportion of voting rights held in joint operation	X.XX _{duration}	IFRS 12.21 a (iv) Disclosure		
IFRS	5	Disclosure of joint ventures [text block]	text block	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.84 b Disclosure		
IFRS	6	Disclosure of joint ventures [abstract]				
IFRS	7	Disclosure of joint ventures [table]	table	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.84 b Disclosure		
IFRS	8	Joint ventures [axis]	axis	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.84 b Disclosure		
IFRS	9	Entity's total for joint ventures [member]	member [default]	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.84 b Disclosure		
IFRS	10	Joint ventures [member]	member	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.84 b Disclosure		
IFRS IFRS	11		member line items	IFRS 12.21 c (i) Disclosure		
IFRS	8	Name of joint venture	text	IAS 27.16 b (i) Disclosure, IAS 27.17 b (i) Disclosure, IFRS 12.21 a (i)		
IFRS	8	Description of nature of entity's relationship with joint venture	text	Disclosure IFRS 12.21 a (ii) Disclosure		
IFRS	8	Principal place of business of joint venture	text	IAS 27.16 b (ii) Disclosure, IAS 27.17 b (ii) Disclosure, IFRS 12.21 a (iii)		
IFRS	8	Country of incorporation of joint venture	text	Disclosure IAS 27.16 b (ii) Disclosure IAS 27.17 b (ii) Disclosure IFRS 12.21 a (iii)		
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				IAS 27.16 b (iii) Disclosure, IAS 27.17 b (iii) Disclosure, IFRS 12.21 a (iv) Disclosure		
IFRS	8	Proportion of voting rights held in joint venture	X.XX _{duration}	IAS 27.16 b (iii) Disclosure, IAS 27.17 b (iii) Disclosure, IFRS 12.21 a (iv) Disclosure		
IFRS	8	Description of whether investment in joint venture is measured using equity method or at fair value	text	IFRS 12.21 b (i) Disclosure		
IFRS	8		text	IFRS 12.B15 Disclosure		
IFRS	8	Dividends received	X _{duration, debit}	IFRS 12.B12 a Disclosure		
IFRS	8	Current assets	X _{instant, debit}	IAS 1.66 Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (i) Disclosure		
IFRS	8	Non-current assets	X _{Instant, debit}	IAS 1.66 Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (ii) Disclosure		
IFRS	8	Current liabilities	X _{instant, credit}	IAS 1.69 Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (iii) Disclosure		
IFRS	8	Non-current liabilities	X _{Instant, credit}	IAS 1.69 Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (iv) Disclosure		
IFRS	8	Revenue	X _{duration, credit}	IAS 1.102 Example, IAS 1.103 Example, IAS 1.82 a Disclosure, IAS 18.35 b		
				Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (v) Disclosure,		
				IFRS 8.23 a Disclosure, IFRS 8.28 a Disclosure, IFRS 8.32 Disclosure, IFRS 8.33 a Disclosure, IFRS 8.34 Disclosure		
IFRS	8	Profit (loss) from continuing operations	X _{duration, credit}	IAS 1.81A a Disclosure, IFRS 12.B12 b (vi) Disclosure, IFRS 8.23 Disclosure,		
	8	Profit (loss) from discontinued operations		IRS 1.82 b Disclosure, IRS 12.812 b (vi) Disclosure, IRS 5.23 bisclosure, IRS 5.23 bisclosure, IRS 5.33 a		
IFRS			X _{duration} , credit	Disclosure		
IFRS	8	Other comprehensive income	X _{duration, credit}	IAS 1.106 d (ii) Disclosure, IAS 1.81A b Disclosure, IAS 1.91 a Disclosure, IFRS 12.B12 b (viii) Disclosure		
IFRS	8	Comprehensive income	X _{duration, credit}	IAS 1.106 a Disclosure, IAS 1.81A C Disclosure, IFRS 1.24 b Disclosure,		
				IFRS 12.B10 b Example, IFRS 12.B12 b (ix) Disclosure, IFRS 1.32 a (ii) Disclosure		
IFRS IFRS	8	Cash and cash equivalents Other current financial liabilities	X _{Instant, debit} X _{Instant, credit}	IAS 1.54 i Disclosure, IAS 7.45 Disclosure, IFRS 12.B13 à Disclosure IAS 1.54 m Disclosure, IFRS 12.B13 b Disclosure		
IFRS	8	Other current financial liabilities Other non-current financial liabilities	Xinstant, credit Xinstant, credit	IAS 1.54 m Disclosure IFRS 12.B13 D Disclosure IAS 1.54 m Disclosure, IFRS 12.B13 C Disclosure		
IFRS	8	Depreciation and amortisation expense	X _{duration, debit}	IAS 1.102 Example, IAS 1.104 Disclosure, IAS 1.99 Disclosure,		
				IFRS 12.B13 d Disclosure, IFRS 8.23 e Disclosure, IFRS 8.28 e Disclosure		
IFRS	8	Interest income	X _{duration, credit}	IAS 18.35 b (iii) Disclosure, IFRS 12.B13 e Disclosure, IFRS 8.23 c Disclosure, IFRS 8.28 e Disclosure		
IFRS	8	Interest expense	X _{duration, debit}	Disclosure: ITRS 0.20 e Disclosure IFRS 12.B13 f Disclosure, IFRS 8.23 d Disclosure, IFRS 8.28 e Disclosure		
IFRS	8	Tax expense (income), continuing operations	X _{duration, debit}	IAS 12.79 Disclosure, IAS 12.81 c (i) Disclosure, IAS 12.81 c (ii) Disclosure,		
				IAS 1.82 d Disclosure, IAS 26.35 b (viii) Disclosure, IFRS 12.B13 g Disclosure, IFRS 8.23 h Disclosure		
IFRS	8	Fair value of investments in joint ventures for which there are quoted market prices	X _{instant, debit}	IFRS 12.21 b (iii) Disclosure		
IFRS	8	Investments accounted for using equity method	X _{instant, debit}	IAS 1.54 e Disclosure, IFRS 12.B16 Disclosure, IFRS 8.24 a Disclosure		
IFRS	8	Share of profit (loss) from continuing operations of associates and joint ventures	X _{duration, credit}	IFRS 12.B16 a Disclosure		
IFRS	8	accounted for using equity method Share of post-tax profit (loss) from discontinued operations of associates and joint	X _{duration, credit}	IFRS 12.B16 b Disclosure		
IFRS	8	ventures accounted for using equity method Share of other comprehensive income of associates and joint ventures accounted for	X _{duration, credit}	IAS 1.91 a Disclosure, IFRS 12.B16 C Disclosure		
IFRS	8	using equity method, net of tax	X _{duration, credit}	IFRS 12.B16 d Disclosure		
IFRS	8	using equity method Disclosure of reconciliation of summarised financial information of joint venture	text block	IFRS 12.B14 b Disclosure		
		accounted for using equity method to carrying amount of interest in joint venture [text block]				
IFRS	8	Description of nature and extent of significant restrictions on transfer of funds to entity	text	Effective 2014-01-01 IFRS 12.19D a Disclosure, IFRS 12.22 a Disclosure		
IFRS	8	Date of end of reporting period of financial statements of joint venture	yyyy-mm-dd	IFRS 12.22 b (i) Disclosure		
IFRS	8	Description of reason why using different reporting date or period for joint venture	text	IFRS 12.22 b (ii) Disclosure		
IFRS	8	Unrecognised share of losses of joint ventures	X _{duration, debit}	IFRS 12.22 c Disclosure		
IFRS IFRS	8	Cumulative unrecognised share of losses of joint ventures Commitments in relation to joint ventures	X _{Instant, credit} X _{Instant, credit}	IFRS 12.22 c Disclosure IFRS 12.23 a Disclosure		
IFRS	8	Contingent liabilities incurred in relation to interests in joint ventures	Xinstant, credit	IFRS 12.23 b Disclosure		
IFRS	8	Share of contingent liabilities of joint ventures incurred jointly with other investors	X _{instant, credit}	IFRS 12.23 b Disclosure		
IFRS	4	Disclosure of interests in unconsolidated structured entities [text block]	text block	IFRS 12.2 b (iii) Disclosure		
IFRS IFRS	5	Disclosure of unconsolidated structured entities [text block] Disclosure of unconsolidated structured entities [abstract]	text block	IFRS 12.B4 e Disclosure		
IFRS	7	Disclosure of unconsolidated structured entities [abstract]	table	IFRS 12.B4 e Disclosure		

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IFRS IFRS	8	Unconsolidated structured entities [axis] Entity's total for unconsolidated structured entities [member]	axis member [default]	IFRS 12.B4 e Disclosure IFRS 12.B4 e Disclosure			
IFRS	10	Unconsolidated structured entities [member]	member	IFRS 12.B4 e Disclosure			
IFRS	11	Securitisation vehicles [member]	member	IFRS 12.B23 a Example			
IFRS IFRS	11	Asset-backed financings [member]	member member	IFRS 12.B23 b Example IFRS 12.B23 c Example			
IFRS	7	Investment funds [member] Disclosure of unconsolidated structured entities [line items]	line items	TERS 12.B23 C Example			
IFRS	8	Disclosure of information about interests in structured entity [text block]	text block	IFRS 12.26 Disclosure			
IFRS	8		text	IFRS 12.27 a Disclosure			
IFRS	8	Income from structured entities	X _{duration, credit}	IFRS 12.27 b Disclosure			
IFRS IFRS	8	Description of types of income from structured entities Assets transferred to structured entities, at time of transfer	text X _{duration, credit}	IFRS 12.27 b Disclosure IFRS 12.B26 c Example IFRS 12.27 c Disclosure			
IFRS	8	Assets recognised in entity's financial statements in relation to structured entities	X _{instant, debit}	IFRS 12.29 a Disclosure			
IFRS	8	Liabilities recognised in entity's financial statements in relation to structured entities	X _{instant, credit}	IFRS 12.29 a Disclosure			
IFRS	8	· ·	text	IFRS 12.29 b Disclosure			
		recognised in relation to structured entities are recognised					
IFRS IFRS	8	Maximum exposure to loss from interests in structured entitles Information about how maximum exposure to loss from interests in structured entitles	X _{instant} text	IFRS 12.29 c Disclosure IFRS 12.29 c Disclosure			
		is determined					
IFRS	8	Description of fact and reasons why maximum exposure to loss from interests in structured entitles cannot be quantified	text	IFRS 12.29 c Disclosure			
IFRS	8	Description of comparison between assets and liabilities recognised in relation to structured entities and maximum exposure to loss from interests in structured entities	text	IFRS 12.29 d Disclosure			
IFRS	8	Description of type of support provided to structured entity without having contractual	text	IFRS 12.15 a Disclosure, IFRS 12.30 a Disclosure			
IFRS	8	oblication to do so Support provided to structured entity without having contractual obligation to do so	X _{duration}	IFRS 12.15 a pisclosure IFRS 12.30 a pisclosure			
IFRS	8	Description of reasons for providing support to structured entity without having contractual obligation to do so	text	IFRS 12.15 b Disclosure, IFRS 12.30 b Disclosure			
IFRS	8	Description of intentions to provide support to structured entity	text	IFRS 12.17 Disclosure, IFRS 12.31 Disclosure			
IFRS	8	structured entities [text block]	text block	IFRS 12.B25 Disclosure			
IFRS	9	Description of terms of contractual arrangements that could require parent or subsidiaries to provide financial support to structured entity	text	IFRS 12.14 Disclosure, IFRS 12.B26 a Example			
IFRS	9	Losses incurred in relation to interests in structured entities	X _{duration, debit}	IFRS 12.B26 b Example			
IFRS	9	Description of whether entity is required to absorb losses of structured entities before other parties		IFRS 12.B26 d Example			
IFRS	9	Maximum limit of losses of structured entities which entity is required to absorb before other parties	X _{instant, credit}	IFRS 12.B26 d Example			
IFRS	9		text block	IFRS 12.B26 d Example			
IFRS	9	Disclosure of information about liquidity arrangements, guarantees or other	text block	IFRS 12.B26 e Example			
		commitments with third parties that may affect fair value or risk of interests in structured entities [text block]					
IFRS IFRS	9	Description of difficulties structured entity experienced in financing its activities Disclosure of forms of funding of structured entity and their weighted-average life	text text block	IFRS 12.B26 f Example IFRS 12.B26 g Example			
		[text block]					
IFRS	4	Disclosure of investment entities [text block]	text block	Effective 2014-01-01 IFRS 12 - Investment entity status Disclosure			
IFRS	5	Information about significant judgements and assumptions made in determining that entity is investment entity		Effective 2014-01-01 IFRS 12.9A Disclosure			
IFRS	5	Description of reasons for concluding that entity is investment entity if it does not have one or more typical characteristics	text	Effective 2014-01-01 IFRS 12.9A Disclosure			
IFRS	5	Description of change of investment entity status	text	Effective 2014-01-01 IFRS 12.9B Disclosure			
IFRS	5	Description of reasons for change of investment entity status	text	Effective 2014-01-01 IFRS 12.9B Disclosure			
IFRS	5	Disclosure of effect of change of investment entity status on financial statements [text block]		Effective 2014-01-01 IFRS 12.9B Disclosure			
IFRS	6	Fair value of subsidiaries that cease to be consolidated as of date of change of investment entity status	X _{Instant, debit}	Effective 2014-01-01 IFRS 12.9B a Disclosure			
IFRS	6	Gain (loss) on cessation of consolidation of subsidiaries due to change of investment entity status	X _{duration, credit}	Effective 2014-01-01 IFRS 12.9B b Disclosure			
IFRS	6	Description of line item(s) in profit or loss in which gain (loss) on cessation of consolidation of subsidiaries is recognised	text	Effective 2014-01-01 IFRS 12.9B c Disclosure			
IFRS	5	Statement that investment entity is required to apply exception from consolidation	text	Effective 2014-01-01 IFRS 12.19A Disclosure			
IFRS	5	Disclosure of information about unconsolidated subsidiaries [text block]	text block	Effective 2014-01-01 IFRS 12.19B Disclosure			
IFRS IFRS	6 7	Disclosure of information about unconsolidated subsidiaries [abstract] Disclosure of information about unconsolidated subsidiaries [table]	table	Effective 2014-01-01 IFRS 12.19B Disclosure			
IFRS	8	Unconsolidated subsidiaries [axis]	axis	Effective 2014-01-01 IFRS 12.19B Disclosure			
IFRS	9	Entity's total for unconsolidated subsidiaries [member]	member [default]	Effective 2014-01-01 IFRS 12.19B Disclosure			
IFRS IFRS	10	Unconsolidated subsidiaries [member] Unconsolidated subsidiaries that investment entity controls directly [member]	member member	Effective 2014-01-01 IFRS 12.19B Disclosure Effective 2014-01-01 IFRS 12.19B Disclosure			
IFRS	11	Unconsolidated subsidiaries controlled by subsidiaries of investment entity	member	Effective 2014-01-01 IFRS 12.19C Disclosure			
IFRS	7	[member] Disclosure of information about unconsolidated subsidiaries [line items]	line items	Encoure 2014 01 01 miles 12.170 bisciosare			
IFRS	8	Name of subsidiary	text	IAS 27.16 b (i) Disclosure, IAS 27.17 b (i) Disclosure, IFRS 12.12 a			
IFRS	8	Principal place of business of subsidiary	text	Disclosure, Effective 2014-01-01 IFRS 12.19B a Disclosure IAS 27.16 b (ii) Disclosure, IAS 27.17 b (ii) Disclosure, IFRS 12.12 b			
II NO	Ü	Thinipal pidec of business of substatuty	text	Disclosure, Effective 2014-01-01 IFRS 12.19B b Disclosure			
IFRS	8	Country of incorporation of subsidiary	text	IAS 27.16 b (ii) Disclosurer IAS 27.17 b (ii) Disclosurer IFRS 12.12 b			
				Disclosure, Effective 2014-01-01 IFRS 12.19B b Disclosure			
IFRS	8	Proportion of ownership interest in subsidiary	X.XX _{duration}	IAS 27.16 b (iii) Disclosure, IAS 27.17 b (iii) Disclosure, Effective 2014-01-			
IFRS	8	Proportion of voting rights held in subsidiary	X.XX _{duration}	01 IFRS 12.19B c Disciosure IAS 27.16 b (iii) Disciosure, IAS 27.17 b (iii) Disciosure, Effective 2014-01-			
				01 IFRS 12.19B c Disclosure			
IFRS	8	Description of nature and extent of significant restrictions on transfer of funds to entity	text	Effective 2014-01-01 IFRS 12.19D a Disclosure, IFRS 12.22 a Disclosure			
IFRS	8	Description of current commitments or intentions to provide support to subsidiary	text	Effective 2014-01-01 IFRS 12.19D b Disclosure			
IFRS	8	Description of type of support provided to subsidiary by investment entity or its subsidiaries without having contractual obligation to do so	text	Effective 2014-01-01 IFRS 12.19E a Disclosure			
IFRS	8	Support provided to subsidiary by investment entity or its subsidiaries without having contractual obligation to do so	X _{duration}	Effective 2014-01-01 IFRS 12.19E a Disclosure			
IFRS	8	Contractual obligation to do so Description of reasons for providing support to subsidiary by investment entity or its subsidiaries without having contractual obligation to do so	text	Effective 2014-01-01 IFRS 12.19E b Disclosure			
IFRS	5	Disclosure of information about unconsolidated structured entities controlled by investment	text block	Effective 2014-01-01 IFRS 12.19F Disclosure			
IFRS	6	entity ftext block1 Disclosure of information about unconsolidated structured entities controlled by investment					
IFRS	7	entity [abstract] Disclosure of information about unconsolidated structured entities controlled by	table	Effective 2014-01-01 IFRS 12.19F Disclosure			
IFRS	8	investment entity [table] Unconsolidated structured entities controlled by investment entity [axis]	axis	Effective 2014-01-01 IFRS 12.19F Disclosure			
IFRS	9	Unconsolidated structured entities controlled by investment entity [member]	member [default]	Effective 2014-01-01 IFRS 12.19F Disclosure			
IFRS	7	Disclosure of information about unconsolidated structured entities controlled by investment entity fline items?	line items				
IFRS	8	Description of terms of contractual arrangements that could require investment entity or its subsidiaries to provide financial support to unconsolidated structured entity	text	Effective 2014-01-01 IFRS 12.19F Disclosure			
IFRS	8	controlled by investment entity Explanation of relevant factors in reaching decision to provide support that resulted in	text	Effective 2014-01-01 IFRS 12.19G Disclosure			
		controlling unconsolidated structured entity					
IFRS	4	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 Disclosure			
IFRS	4	Cumulative unrecognised share of losses of joint ventures, transition from proportionate consolidation to equity method	X _{instant, credit}	IFRS 11.C4 Disclosure			
IFRS	4	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 Disclosure			
IFRS	4	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 Disclosure			
IFRS	4	Disclosure of reconciliation between investment derecognised and assets and liabilities	text block	IFRS 11.C12 b Disclosure			
II KS	4	recognised, transition from accounting for investment at cost or in accordance with IFRS 9 to	CAL DIOLE				
IFRS	4	accounting for assets and liabilities [text block] Identification of unadjusted comparative information	text	Effective 2014-01-01 IAS 27.181 Disclosure, IFRS 10.C6B Disclosure,			
IFRS	4	Statement that unadjusted comparative information has been prepared on different basis	text	IFRS 11.C12B Disciosure Effective 2014-01-01 IAS 27.181 Disciosure, IFRS 10.C6B Disciosure,			
				IFRS 11.C12B Disclosure			
IFRS	4	Explanation of basis of preparation of unadjusted comparative information	text	Effective 2014-01-01 IAS 27.18I Disclosure, IFRS 10.C6B Disclosure, IFRS 11.C12B Disclosure			
AU	2	Disclosure of consolidated and separate financial statements [table]	table		ACIO 0010''	ASIC CO10/654	No
IFRS IFRS	3	Consolidated and separate financial statements [axis] Consolidated [member]	axis member	IAS 27.4 Disclosure IAS 27.4 Disclosure	ASIC CO10/654		No No
IFRS	5	Separate [member]	member	IAS 27.4 Disclosure			No
IFRS	Į.	825900] Notes - Non-current asset held for sale and discontinued operations					
AU		Disclosure of consolidated and separate financial statements [abstract]	line items				No No
AU IFRS	2	Disclosure of consolidated and separate financial statements [line items] Disclosure of non-current assets held for sale and discontinued operations [text block]	line items text block	IFRS 5 - Presentation and disclosure Disclosure			No
IFRS	4	Revenue, discontinued operations	X _{duration, credit}	IFRS 5.33 b (i) Disclosure			
IFRS	4	Expenses, discontinued operations Profit (loss) before tax, discontinued operations	X _{duration, debit}	IFRS 5.33 b (i) Disclosure IFRS 5.33 b (i) Disclosure			
IFRS		, , , , , , , , , , , , , , , , , , ,	X _{duration, credit}	(///			

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IFRS IFRS	4	Tax expense relating to profit (loss) from ordinary activities of discontinued operations Gain (loss) recognised on measurement to fair value less costs to sell or on disposal of assets or	X _{duration, debit}	IAS 12.81 h (ii) Disclosure IFRS 5.33 b (ii) Disclosure IFRS 5.33 b (iii) Disclosure			
IFRS	4	disposal groups constituting discontinued operation Tax expense relating to gain (loss) on discontinuance	X _{duration, dishit}	IAS 12.81 h (i) Disclosure IFRS 5.33 b (iv) Disclosure			
IFRS	4	Cash flows from continuing and discontinued operations [abstract]	Aduration, debit	1A3 12.0111 (I) Disclosure, IFR3 5.33 D (IV) Disclosure			
IFRS	5	Cash flows from (used in) operating activities [abstract]					
IFRS	6	Net cash flows from (used in) operating activities, continuing operations	X _{duration, debit}	IFRS 5.33 c Disclosure			
IFRS IFRS	6	Net cash flows from (used in) operating activities, discontinued operations Net cash flows from (used in) operating activities	X _{duration, debit}	IFRS 5.33 c Disclosure IAS 7.10 Disclosure, IAS 7.50 d Disclosure			
IFRS	5	Cash flows from (used in) investing activities [abstract]	X _{duration}	IAS 7.10 Disclosure, IAS 7.50 d Disclosure			
IFRS	6	Net cash flows from (used in) investing activities, continuing operations	X _{duration, debit}	IFRS 5.33 c Disclosure			
IFRS	6	Net cash flows from (used in) investing activities, discontinued operations	X _{duration, debit}	IFRS 5.33 c Disclosure			
IFRS	6	Net cash flows from (used in) investing activities	X _{duration, debit}	IAS 7.10 Disclosure IAS 7.50 d Disclosure			
IFRS IFRS	5	Cash flows from (used in) financing activities [abstract] Net cash flows from (used in) financing activities, continuing operations	X _{duration dobit}	IFRS 5.33 c Disclosure			
IFRS	6	Net cash flows from (used in) financing activities, continuing operations Net cash flows from (used in) financing activities, discontinued operations	X _{duration, debit}	IFRS 5.33 c. Disclosure			
IFRS	6	Net cash flows from (used in) financing activities	X _{duration, debit}	IAS 7.10 Disclosure, IAS 7.50 d Disclosure			
IFRS	5	Increase (decrease) in cash and cash equivalents, discontinued operations	X _{duration, debit}	IFRS 5.33 c Common practice			
IFRS	4	Income from continuing operations attributable to owners of parent	X _{duration, credit}	IFRS 5.33 d Disclosure			
IFRS	4	Income from discontinued operations attributable to owners of parent	X _{duration, credit}	IFRS 5.33 d Disclosure			
IFRS IFRS	4	Profit (loss) from continuing operations attributable to non-controlling interests Profit (loss) from discontinued operations attributable to non-controlling interests	X _{duration, credit} X _{duration, credit}	IFRS 5 - Example 11 Example IFRS 5 - Example 11 Example			
IFRS	4	Explanation of nature and adjustments to amounts previously presented in discontinued	text	IFRS 5.35 Disclosure			
IFRS	4	operations Description of non-current asset or disposal group held for sale which were sold or reclassified	text	IFRS 5.41 a Disclosure			
IFRS	4	Explanation of facts and circumstances of sale or reclassification and expected disposal, manner and timing		IFRS 5.41 b Disclosure			
IFRS	4	Gains (losses) on subsequent increase in fair value less costs to sell not in excess of recognised cumulative impairment loss or write-down to fair value less costs to sell	X _{duration, credit}	IFRS 5.41 c Disclosure			
IFRS	4	Description of segment in which non-current asset or disposal group held for sale is presented	text	IFRS 5.41 d Disclosure			
IFRS	4	Explanation of effect of changes in plan to sell non-current asset or disposal group held for sale	text	IFRS 5.42 Disclosure			
IFRS	4	on results of operations for current period Explanation of effect of changes in plan to sell non-current asset or disposal group held for sale	text	IFRS 5.42 Disclosure			
IFRS	4	on results of operations for prior period Description of changes in plan to sell non-current asset or disposal group held for sale	text	IFRS 5.42 Disclosure			
AU	2		table			ASIC CO10/654	No
IFRS	3	Consolidated and separate financial statements [axis]	axis	IAS 27.4 Disclosure	ASIC CO10/654		No
IFRS	4	Consolidated [member]	member	IAS 27.4 Disclosure			No
IFRS IFRS	5	Separate [member] [826380] Notes - Inventories	member	IAS 27.4 Disclosure			No
AU	1	Disclosure of consolidated and separate financial statements [abstract]					No
AU	2	Disclosure of consolidated and separate financial statements [line items]	line items				No
IFRS	3	Disclosure of inventories [text block]	text block	IAS 2 - Disclosure Disclosure			
IFRS	4	Description of accounting policy for measuring inventories [text block]	text block text	IAS 2.36 a Disclosure IAS 2.36 a Disclosure			
IFRS IFRS	4	Description of inventory cost formulas Inventories, at fair value less costs to sell	text X _{instant, debit}	IAS 2.36 a Disclosure IAS 2.36 c Disclosure			
IFRS	4	Inventory write-down	Xinstant, debit X _{duration}	IAS 1.98 a Disclosure, IAS 2.36 e Disclosure			
IFRS	4	Reversal of inventory write-down	X _{duration}	IAS 1.98 a Disclosure, IAS 2.36 f Disclosure			
IFRS	4	Description of circumstances leading to reversals of inventory write-down	text	IAS 2.36 g Disclosure			
IFRS IFRS	4	Cost of inventories recognised as expense during period Inventories pledged as security for liabilities	X _{duration, debit}	IAS 2.36 d Disclosure IAS 2.36 h Disclosure			
AU	4	Disclosure of additional information by not-for-profit entities in relation to inventories [text	X _{instant, debit} text block	IAS 2.30 II Disclosure		AASB 102.Aus36.1	
AU		block1 Description of accounting policies adopted in measuring inventories held for distribution,	text block			AASB 102.Aus36.1(a)	
	,	including cost formula used [text block]					
AU	4	Disclosure of total carrying amount of inventories held for distribution and carrying amount in classifications appropriate to entity	text block			AASB 102.Aus36.1(b)	
AU	4	Inventories held for distribution recognised as expense during period	Xduration, debit			AASB 102.Aus36.1(c)	
AU	4	Write-down of inventories held for distribution recognised as expense during period Reversal of any write-down that is recognised as reduction in amount of inventories held for	Xduration Xduration			AASB 102.Aus36.1(d) AASB 102.Aus36.1(e)	
		distribution recognised as expense in period					
AU	4	Description of circumstances or events that led to reversal of write-down of inventories held for distribution [text block]	text block			AASB 102.Aus36.1(f)	
AU	4	Inventories held for distribution pledged as security for liabilities	Xduration, debit			AASB 102.Aus36.1(g)	
AU	4		text block			AASB 102.Aus36.1(h)	
AU	4	Inventories held for distribution pledged as security for liabilities Description of basis on which any loss of service potential of inventories held for distribution is assessed, or bases when more than one hasis is used fleat block! Disclosure of consolidated and separate financial statements [table]	text block table		1510 0010//74	-0.	No
AU AU IFRS	4	Inventories held for distribution pledged as security for liabilities Description of basis on which any loss of service potential of inventories held for distribution is assessed, or bases when more than one basis is used feet block! Disclosure of consolidated and separate financial statements [table] Consolidated and separate financial statements [sale]	text block	IAS 27.4 Disclosure IAS 27.4 Disclosure	ASIC CO10/654	AASB 102.Aus36.1(h)	No No No
AU	2 3	Inventories held for distribution pledged as security for liabilities Description of basis on which any loss of service potential of inventories held for distribution is assessed, or bases when more than one hasis is used fleat block! Disclosure of consolidated and separate financial statements [table]	text block table axis		ASIC CO10/654	AASB 102.Aus36.1(h)	No
AU IFRS IFRS IFRS	4 2 3 4 5	Inventories held for distribution pledged as security for liabilities Description of basis on which any loss of sensor potential of inventories held for distribution is assessed or bases when more than one basis is used frent block! Disclosure of consolidated and separate financial statements [table] Consolidated and separate financial statements [axis] Consolidated [member] Separate [member] [821570] Notes - Other provisions, contingent ilabilities and contingent assets	text block table axis member	IAS 27.4 Disclosure	ASIC CO10/654	AASB 102.Aus36.1(h)	No No No
AU IFRS IFRS IFRS IFRS	4 2 3 4 5	Inventories held for distribution pledged as security for liabilities Description of basis on which any loss of service potential of inventories held for distribution is assessed. or bases when more than one basis is used fleet block! Disclosure of consolidated and separate financial statements [table] Consolidated and separate financial statements [axis] Consolidated [member] Separate [member] [827570] Notes - Other provisions, contingent liabilities and contingent assets Disclosure of consolidated and separate financial statements [abstract]	text block table axis member member	IAS 27.4 Disclosure	ASIC CO10/654	AASB 102.Aus36.1(h)	No No No
AU IFRS IFRS IFRS	4 2 3 4 5	Inventories held for distribution pledged as security for liabilities Description of basis on which any loss of service potential of inventories held for distribution is assessed, or bases when more than one basis is used fleet block! Disclosure of consolidated and separate financial statements [fable] Consolidated and separate financial statements [axis] Consolidated [member] Separate [member] [827570] Notes - Other provisions, contingent liabilities and contingent assets Disclosure of consolidated and separate financial statements [abstract]	text block table axis member	IAS 27.4 Disclosure	ASIC CO10/654	AASB 102.Aus36.1(h)	No No No
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AU AU IFRS IFRS	4 2 2 3 3 4 4 5 5 6 6 6 7 7 7 7 7 4 4 5 5 6 6 6 7 7 7 7 4 5 5 6 6 6 7 7 7 7 7 4 5 5 6 6 6 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	Inventories held for distribution pledged as security for liabilities Description of basis on which any loss of services potential of inventories held for distribution is assessed or bases when more than one basis is used frent block! Disclosure of consolidated and separate financial statements [table] Consolidated and separate financial statements [axis] Consolidated [member] Separate financial statements [lait letters] Disclosure of other provisions [text block] Disclosure of other provisions [lext block] Disclosure of other provisions [latter] Classes of other provisions [latter] Classes of other provisions [latter] Classes of other provisions [latter] Restructuring provision [member] Restructuring provision [member] Restructuring provision [member] Legal proceedings provision [member] Refunds provision [member] Refunds provision [member] Onerous contracts provision [member] Provision for credit commitments [member] Provision for changes in other provisions [abstract] Other provisions a theigning of period Changes in other provisions [member] Disclosure of other provisions [member] New provisions, other provisions Increase (decrease) through the strain grom passage of time, other provisions Increase (decrease) through transfers and other changes, other provisions Increase (decrease) through transfers and other changes, other provisions Decrease through transfers and other changes, other provisions Increase (decrease) through fransf	text block table axis member member member text block text block text block text block table axis member [default] member	IAS 27.4 Disclosure IAS 37. Disclosure Disclosure IAS 37. BA Disclosure IAS 37. Example I Warranties Disclosure IAS 37. Example I Warranties Disclosure IAS 37. Example I Warranties Disclosure IAS 37. Example IAS 37. Example IAS 37. Example BA non-erous contract Example IAS 37. Example BA non-erous contract Example IAS 37. Example BA non-erous contract Example IAS 37. BA Disclosure IAS 37. BA Common practice IAS 37. BA Common practice IAS 37. BA Disclosure IAS 37. BA Common practice IAS 37. BA Disclosure	ASIC C010/654	AASB 102.Aus36.1(h)	No No No
AU JERS JERS JERS JERS JERS JERS JERS JER	4 2 3 3 4 5 6 6 7 8 8 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	Inventories held for distribution pledged as security for liabilities Description of basis on which any loss of service potential of inventories held for distribution is essessed or bases when more than one basis is used frost block! Disclosure of consolidated and separate financial statements [axis] Consolidated and separate financial statements [axis] Consolidated (member) Separate (member) Disclosure of other provisions, contingent liabilities and contingent assets [text block] Disclosure of other provisions (text block) Classes of other provisions (tabte) Classes of other provisions (tabte) Classes of other provisions (tabte) Classes of other provisions (member) Restructuring provision (member) Refunds provision (member) Provision for decommissioning, restoration and rehabilitation costs [member] Onerous contracts provision (member) Provision for taxes other than income tax [member] Disclosure of other provisions [line items] Reconciliation of changes in other provisions [abstract] Other provisions a tegining of period Changes in other provisions (sine items) Reconciliation of changes in other provisions Increase in existing provisions, other provisions Increase (decrease) through transfer for liabilities (abstract) New provisions, other provisions Increase (dec	text block table axis member member member text block text block table axis member [default] member	IAS 27.4 Disclosure IAS 37. Disclosure IAS 37. Disclosure IAS 37.84 Disclosure IAS 37. Example 1 Warranties Disclosure IAS 37. Example 10 A court case Example IAS 37. Example 16 Refunds policy Example IAS 37. Example 8 An onerous contract Example IAS 37. Example 8 Acturds policy Example IAS 37. Example 8 Acturds policy Example IAS 37.84 Common practice IAS 37.84 Common practice IAS 37.84 Disclosure IAS 37.84 Common practice IAS 37.85 Common practice IAS 37.86 Common practice IAS 37.87 Common practice IAS 37.88 Common practice IAS 37.85 Disclosure IAS 37.86 Disclosure	ASIC C010/654	AASB 102.Aus36.1(h)	No No No
AU AU IFRS IFRS	4 4 5 5 6 6 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	Inventories held for distribution pledged as security for liabilities Description of basis on which any loss of services potential of inventories held for distribution is assessed or bases when more than one basis is used frent block! Disclosure of consolidated and separate financial statements [table] Consolidated and separate financial statements [axis] Consolidated [member] Separate [member] Disclosure of other provisions [text block] Disclosure of other provisions [lext block] Disclosure of other provisions [abstract] Disclosure of other provisions [abstract] Other provisions [member] Restructuring provision [member] Restructuring provision [member] Restructuring provision [member] Legal proceedings provision [member] Refunds provision [member] Provision for credit commitments [member] Provision for taxes other provisions [member] Provision for there provisions [member] Provision for there provisions [member] Provision for there provisions [member] Disclosure of other provisions tother provisions Increase (decrease) brough transfers and other provisions Increa	text block table axis member member member text block text block text block text block table axis member [default] member	IAS 27.4 Disclosure IAS 37. Disclosure Disclosure IAS 37. BA Disclosure IAS 37. Example I Warranties Disclosure IAS 37. Example I Warranties Disclosure IAS 37. Example I Warranties Disclosure IAS 37. Example IAS 37. Example IAS 37. Example BA non-erous contract Example IAS 37. Example BA non-erous contract Example IAS 37. Example BA non-erous contract Example IAS 37. BA Disclosure IAS 37. BA Common practice IAS 37. BA Common practice IAS 37. BA Disclosure IAS 37. BA Common practice IAS 37. BA Disclosure	ASIC CO10/654	AASB 102.Aus36.1(h)	No No No

IFRS	0	Restructuring contingent liability [member]	member	IAS 37.88 Example			
IFRS	9	Legal proceedings contingent liability [member]	member	IAS 37.88 Example			
IFRS	9	Onerous contracts contingent liability [member]	member	IAS 37.88 Example			
IFRS	9	Contingent liability for decommissioning, restoration and rehabilitation costs [member]	member	IAS 37.88 Example			
IFRS	9	Other environment related contingent liability [member]	member	IAS 37.88 Common practice			
IFRS IFRS	9	Tax contingent liability [member] Contingent liability for guarantees [member]	member member	IAS 37.88 Common practice IAS 37.88 Common practice			
IFRS	9	Contingent liabilities related to joint ventures [member]	member	IAS 37.88 Example			
IFRS	9	Share of contingent liabilities of associates [member]	member	IAS 37.88 Example			
IFRS IFRS	9	Contingent liability arising from post-employment benefit obligations [member] Other contingent liabilities [member]	member member	IAS 19.152 Disclosure			
IFRS	6	Other contingent liabilities [member] Disclosure of contingent liabilities [line items]	member line items	IAS 37.88 Example			
IFRS	7	Description of nature of obligation, contingent liabilities	text	IAS 37.86 Disclosure			
IFRS	7	Explanation of estimated financial effect of contingent liabilities	text	IAS 37.86 a Disclosure			
IFRS IFRS	7	Estimated financial effect of contingent liabilities Explanation of possibility of reimbursement, contingent liabilities	X _{instant} text	IAS 37.86 a Disclosure IAS 37.86 c Disclosure			
IFRS	7	Indication of uncertainties of amount or timing of outflows, contingent liabilities	text	IAS 37.86 b Disclosure			
IFRS	4	Description of nature of contingent assets	text	IAS 37.89 Disclosure			
IFRS	4	Explanation of estimated financial effect of contingent assets	text	IAS 37.89 Disclosure			
IFRS IFRS	4	Estimated financial effect of contingent assets Information about contingent assets that disclosure is not practicable	X _{instant} text	IAS 37.89 Disclosure IAS 37.91 Disclosure			
IFRS	4		text	IAS 37.91 Disclosure			
IFRS	4	Explanation of general nature of dispute and of reason for non-disclosure of information regarding provision	text	IAS 37.92 Disclosure			
IFRS	4	Explanation of general nature of dispute and of reason for non-disclosure of information regarding contingent liability	text	IAS 37.92 Disclosure			
IFRS	4	Explanation of general nature of dispute and of reason for non-disclosure of information	text	IAS 37.92 Disclosure			
AU	2	regarding contingent asset Disclosure of consolidated and separate financial statements [table]	table			ASIC CO10/654	No
IFRS	3	Consolidated and separate financial statements [axis]	axis	IAS 27.4 Disclosure	ASIC CO10/654		No
IFRS IFRS	4 5	Consolidated [member] Separate [member]	member member	IAS 27.4 Disclosure IAS 27.4 Disclosure			No No
IFRS	3	[831110] Notes - Revenue	member	IAS 27.4 DISCIOSURE			NO
AU		Disclosure of consolidated and separate financial statements [abstract]					No
AU IFRS	2	Disclosure of consolidated and separate financial statements [line items] Disclosure of revenue [text block]	line items text block	IAS 18 - Disclosure Disclosure			No
IFRS	4	Discription of accounting policy for recognition of revenue [text block]	text block	IAS 18 - Disclosure Disclosure IAS 18.35 a Disclosure			
AU	2	Disclosure of consolidated and separate financial statements [table]	table			ASIC CO10/654	No
IFRS	3	Consolidated and separate financial statements [axis]	axis	IAS 27.4 Disclosure	ASIC CO10/654		No
IFRS IFRS	5	Consolidated [member] Separate [member]	member member	IAS 27.4 Disclosure IAS 27.4 Disclosure			No No
IFRS		[831400] Notes - Government grants					
AU		Disclosure of consolidated and separate financial statements [abstract]					No
AU IFRS	2	Disclosure of consolidated and separate financial statements [line items] Disclosure of government grants [text block]	line items text block	IAS 20 - Disclosure Disclosure			No
IFRS	4	Disclosure of government grants [text block] Description of accounting policy for government grants [text block]	text block	IAS 20 - Disclosure Disclosure			
IFRS	4	Description of nature and extent of government grants recognised in financial statements	text	IAS 20.39 b Disclosure			
IFRS	4	Income from government grants	X _{duration, credit}	IAS 20.39 b Common practice			
IFRS	4	Indication of other forms of government assistance with direct benefits for entity	text	IAS 20.39 b Disclosure			
IFRS	4	Explanation of unfulfilled conditions and other contingencies attaching to government assistance		IAS 20.39 c Disclosure			
AU IFRS	2	Disclosure of consolidated and separate financial statements [table] Consolidated and separate financial statements [axis]	table	IAS 27.4 Disclosure	ASIC CO10/654	ASIC CO10/654	No No
IFRS	4	Consolidated [member]	member	IAS 27.4 Disclosure	ASIC COTO/034		No
IFRS	5	Separate [member]	member	IAS 27.4 Disclosure			No
IFRS		[831710] Notes - Construction contracts Disclosure of consolidated and separate financial statements [abstract]					No
AU							140
AU	1 2		line items				No
AU IFRS	2	Disclosure of consolidated and separate financial statements [line Items] Disclosure of recognised revenue from construction contracts [text block]	text block	IAS 11 - Disclosure Disclosure			No
AU	2	Disclosure of consolidated and separate financial statements [line items]		IAS 11 - Disclosure Disclosure IAS 11.39 a Disclosure IAS 18.35 b Disclosure IFRIC 15.20 b Disclosure			No
AU IFRS IFRS	2 3 4	Disclosure of consolidated and separate financial statements [line Items] Disclosure of recognised revenue from construction contracts [text block] Revenue from construction contracts Methods used to determine construction contract revenue recognised	text block X _{duration, credit} text	IAS 11.39 a Disclosure, IAS 18.35 b Disclosure, IFRIC 15.20 b Disclosure IAS 11.39 b Disclosure, IFRIC 15.20 a Disclosure			No
AU IFRS IFRS IFRS	2 3 4 4	Disclosure of consolidated and separate financial statements [line Items] Disclosure of recognised revenue from construction contracts [text block] Revenue from construction contracts Methods used to determine construction contract revenue recognised Methods used to determine stage of completion of construction in progress	text block X _{duration, credit} text text	IAS 11.39 a Disclosure IAS 18.35 b Disclosure IFRIC 15.20 b Disclosure IAS 11.39 b Disclosure IFRIC 15.20 a Disclosure IAS 11.39 c Disclosure IFRIC 15.20 c Disclosure			No
AU IFRS IFRS	2 3 4	Disclosure of consolidated and separate financial statements [line Items] Disclosure of recognised revenue from construction contracts [text block] Revenue from construction contracts Methods used to determine construction contract revenue recognised	text block X _{duration, credit} text text X _{instant}	IAS 11.39 a Disclosure, IAS 18.35 b Disclosure, IFRIC 15.20 b Disclosure IAS 11.39 b Disclosure, IFRIC 15.20 a Disclosure			No
AU IFRS IFRS IFRS IFRS IFRS IFRS IFRS	2 3 4 4 4 4 4	Disclosure of consolidated and separate financial statements [line Items] Disclosure of recognised revenue from construction contracts [text block] Revenue from construction contracts Methods used to determine construction contract revenue recognised Methods used to determine stage of completion of construction in progress Costs incurred and recognised profits (less recognised losses) Advances received for contracts in progress Retention for contracts in progress	text block X _{duration, credit} text text X _{instant} X _{instant, credit} X _{instant, debit}	IAS 11.39 a Dischours IAS 18.35 b Dischours IFRIC 15.20 b Dischours IAS 11.39 b Dischours IFRIC 15.20 a Dischours IAS 11.39 c Dischours IFRIC 15.20 c Dischours IAS 11.40 a Dischours IFRIC 15.21 a Dischours IAS 11.40 b Dischours IFRIC 15.21 b Dischours IAS 11.40 b Dischours IFRIC 15.21 b Dischours IAS 11.40 b Dischours IFRIC 15.21 b Dischours			No
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AU IFRS IFRS IFRS IFRS IFRS IFRS IFRS	2 3 4 4 4 4 4	Disclosure of consolidated and separate financial statements [line Items] Disclosure of recognised revenue from construction contracts [text block] Revenue from construction contracts Methods used to determine construction contract revenue recognised Methods used to determine stage of completion of construction in progress Costs incurred and recognised profits (less recognised losses) Advances received for contracts in progress Retention for contracts in progress Gross amount due from customers for contract work as asset	text block X _{duration, credit} text text X _{instant} X _{instant, credit} X _{instant, debit}	IAS 11.39 a Dischours IAS 18.35 b Dischours IFRIC 15.20 b Dischours IAS 11.39 b Dischours IFRIC 15.20 a Dischours IAS 11.39 c Dischours IFRIC 15.20 c Dischours IAS 11.40 a Dischours IFRIC 15.21 a Dischours IAS 11.40 b Dischours IFRIC 15.21 b Dischours IAS 11.40 b Dischours IFRIC 15.21 b Dischours IAS 11.40 b Dischours IFRIC 15.21 b Dischours			No
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AU IFRS IFRS IFRS IFRS IFRS IFRS IFRS IFRS	2 3 4 4 4 4 4 4 4 4 4 2 3	Disclosure of consolidated and separate financial statements [line items] Disclosure of recognised revenue from construction contracts [text block] Revenue from construction contracts Methods used to determine construction contract revenue recognised Methods used to determine stage of completion of construction in progress Costs incurred and recognised profits (less recognised losses) Advances received for contracts in progress Retention for contracts in progress Gross amount due from customers for contract work as asset Gross amount due to customers for contract work as liability Progress billings Disclosure of consolidated and separate financial statements [table] Consolidated and separate financial statements [table]	text block X-duration, credit text text X-instant X-instant, credit X-instant, dubit X-instant, dubit X-instant, dubit X-instant, abbit X-instant, abbit X-instant, abbit X-instant tabble axis	IAS 11.39 a Dischoure IAS 18.35 b Dischoure IFRIC 15.20 b Dischoure IAS 11.39 b Dischoure IFRIC 15.20 a Dischoure IAS 11.39 c Dischoure IFRIC 15.20 c Dischoure IAS 11.39 c Dischoure IFRIC 15.21 a Dischoure IAS 11.40 b Dischoure IFRIC 15.21 b Dischoure IAS 11.40 c Dischoure IFRIC 15.21 b Dischoure IAS 11.40 c Dischoure IAS 11.42 b Dischoure	ASIC C010/654	ASIC C010/654	No No
AU IFRS IFRS IFRS IFRS IFRS IFRS IFRS IFRS	2 3 4 4 4 4 4 4 4 4 4 4	Disclosure of consolidated and separate financial statements [line Items] Disclosure of recognised revenue from construction contracts [text block] Revenue from construction contracts Methods used to determine construction contract revenue recognised Methods used to determine stage of completion of construction in progress Costs incurred and recognised profits (less recognised losses) Advances received for contracts in progress Retention for contracts in progress Gross amount due from customers for contract work as asset Gross amount due to customers for contract work as liability Progress billings Disclosure of consolidated and separate financial statements [table]	text block X _{duration, roudit} text text text X _{rotant} X _{rotant} , codet X _{rotant} , dabet X _{rotant} , dabet X _{rotant} , codet X _{rotant} , dabet X _{rotant} , todet table	IAS 11.39 a Dischours IAS 18.35 b Dischours IFRIC 15.20 b Dischours IAS 11.39 b Dischours IFRIC 15.20 a Dischours IAS 11.39 c Dischours IFRIC 15.20 c Dischours IAS 11.40 a Dischours IFRIC 15.21 a Dischours IAS 11.40 b Dischours IFRIC 15.21 b Dischours IAS 11.40 b Dischours IFRIC 15.21 b Dischours IAS 11.42 a Dischours IAS 11.42 b Dischours IAS 11.42	ASIC C010/654	ASIC C010/654	No
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IFRS IFRS	8	Entity's total for individual assets or cash-generating units [member] Individual assets or cash-generating units [member]	member [default] member	IAS 36.130 Disclosure			
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IFRS	4	lives is not significant Explanation of fact that aggregate carrying amount of goodwill or intangible assets with	text	IAS 36.135 Disclosure			
IFRS	4	indefinite useful lives allocated to cash-generating units is significant Disclosure of information for cash-generating units [text block]	text block	IAS 36.134 Disclosure			
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IFRS	6	Disclosure of information for cash-generating units [table]	table	IAS 36.134 Disclosure			
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IFRS IFRS	9	Entity's total for cash-generating units [member] Cash-generating units [member]	member [default] member	IAS 36.134 Disclosure IAS 36.135 Disclosure IAS 36.134 Disclosure			
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IFRS	7	Description of basis on which unit's recoverable amount has been determined Description of key assumptions on which management has based cash flow projections	text	IAS 36.134 C Disclosure IAS 36.135 C Disclosure			
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IFRS	7	Description of key assumptions on which management has based determination of fair value less costs of disposal	text	IAS 36.134 e (i) Disclosure			
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	IFRS	9	Later than one year and not later than five years [member]	member	IAS 17.47 a (i) Disclosure, IAS 17.56 a (i) Disclosure IAS 17.31 b (ii) Disclosure, IAS 17.35 a (ii) Disclosure, IAS 17.47 a (ii)			
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	IFRS IFRS IFRS IFRS IFRS IFRS IFRS IFRS	7 8 8 8 8 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	Disclosure of detailed information about arrangements involving legal form of lease [line Items] Description of arrangement involving legal form of lease Description of asset underlying arrangement involving legal form of lease and any restrictions on its use Description of life and other significant terms of arrangement involving legal form of lease Explanation of transactions linked together Explanation of transactions linked together Explanation of accounting treatment applied to any fee received Amount recognised as income from arrangement involving legal form of lease Description of line item of statement of comprehensive income in which amount recognised as income from arrangement involving legal form of lease is included Disclosure of consolidated and separate financial statements [abstered] Consolidated and separate financial statements [abstered] Consolidated (member) Separate (member) Separate (member) Separate (member) Separate of consolidated and separate financial statements [abstract] Disclosure of detailed information about service concession arrangements [took] Disclosure of detailed information about service concession arrangements [took] Disclosure of detailed information about service concession arrangements [took] Service concession arrangements [aws] Service concession arrangements [aws] Service concession arrangements [aws] Service concession arrangements [with the property of the service of detailed information about service concession arrangements [took] Description of service concession arrangement Explanation of nature and extent of obligations to provide or rights to expect provision of services Explanation of nature and extent of obligations to provide or rights to expect provision of services Explanation of nature and extent of obligations to	line Items text	SIC 27.10 a Disclosure SIC 27.10 a (i) Disclosure SIC 27.10 a (ii) Disclosure SIC 27.10 b Disclosure IAS 27.4 Disclosure IAS 27.4 Disclosure IAS 27.4 Disclosure SIC 29.6 (ii) Disclosure SIC 29.6 (iii) Disclosure SIC 29.6 c (iv) Disclosure SIC 29.6 d (iv) Disclosure SIC 29.6 d (iv) Disclosure SIC 29.6 d Disclosure SIC 29.6 Disclosure		ASIC CO10/654 Corps Reg 2M.3.01.(1) Corps Reg 2M.3.01.(1) (h) Corps Reg 2M.3.01.(1) (l)	No No No No No No No No No No No No No Yes Yes Yes Yes Yes

IFRS AU	6	Separate [member] Disclosure of parent entity information [line items]	member line items	IAS 27.4 Disclosure			Yes Yes
IFRS	4	Current assets	X _{Instant, debit}	IAS 1.66 Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (i) Disclosure	Corps Reg 2M.3.01.(1) (a)		Yes
IFRS	4	Total assets	X _{instant, debit}	IAS 1.55 Disclosure, IFRS 13.93 a Disclosure, IFRS 13.93 b Disclosure,	Corps Reg 2M.3.01.(1) (b)		Yes
				IFRS 13.93 e Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 C Disclosure			
IFRS	4	Current liabilities	X _{instant, credit}	IAS 1.69 Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (iii) Disclosure			Yes
IFRS	4	Total liabilities	X _{instant, credit}	IAS 1.55 Disclosure, IFRS 13.93 a Disclosure, IFRS 13.93 b Disclosure, IFRS 13.93 e Disclosure, IFRS 8.28 d Disclosure	Corps Reg 2M.3.01.(1) (d)		Yes
IFRS	4	Equity [abstract]					Yes
IFRS	5	Issued capital	X _{instant, credit}	IAS 1.78 e Example	Corps Reg 2M.3.01.(1) (e)		Yes
IFRS IFRS	5 5	Retained earnings Share premium	X _{instant, credit} X _{instant, credit}	IAS 1.78 e Example , IAS 1.IG6 Example IAS 1.78 e Example	Corps Reg 2M.3.01.(1) (e) Corps Reg 2M.3.01.(1) (e)		Yes Yes
IFRS	5	Treasury shares	(X) _{instant, debit}	IAS 1.78 e Example, IAS 32.34 Disclosure	Corps Reg 2M.3.01.(1) (e)		Yes
IFRS	5	Other equity interest	X _{instant, credit}	IAS 1.78 e Example	Corps Reg 2M.3.01.(1) (e)		Yes
IFRS IFRS	5	Other reserves Total equity	X _{Instant, credit} X _{Instant, credit}	IAS 1.78 e Example IAS 1.55 Disclosure, IAS 1.78 e Disclosure, IFRS 1.24 a Disclosure,	Corps Reg 2M.3.01.(1) (e) Corps Reg 2M.3.01.(1) (e)		Yes Yes
				IFRS 1.32 a (i) Disclosure, IFRS 13.93 a Disclosure, IFRS 13.93 b Disclosure, IFRS 13.93 e Disclosure			
IFRS	5	Profit (loss)	X _{duration, credit}	IAS 1.106 d (i) Disclosure, IAS 1.81A a Disclosure, IAS 7.18 b Disclosure, IFRS 1.24 b Disclosure, IFRS 12.810 b Example, IFRS 1.32 a (ii) Disclosure, IFRS 8.28 b Disclosure	Corps Reg 2M.3.01.(1) (f)		Yes
IFRS	5	Total comprehensive income	X _{duration, credit}	IAS 1.106 a Disclosure, IAS 1.81A C Disclosure, IFRS 1.24 b Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (ix) Disclosure, IFRS 1.32 a (ii)	Corps Reg 2M.3.01.(1) (g)		Yes
IFRS		[834120] Notes - Share-based payment arrangements		Disclosure			
AU		Disclosure of consolidated and separate financial statements [abstract]					No
AU IFRS	2	Disclosure of consolidated and separate financial statements [line items] Disclosure of share-based payment arrangements [text block]	line items text block	IFRS 2.44 Disclosure			No
IFRS	4	Disclosure of terms and conditions of share-based payment arrangement [text block]	text block	IFRS 2.45 Disclosure			
IFRS IFRS	5	Disclosure of terms and conditions of share-based payment arrangement [abstract] Disclosure of terms and conditions of share-based payment arrangement [table]	table	IFRS 2.45 Disclosure			
IFRS	7	Disclosure of terms and conditions of share-based payment arrangement (table) Types of share-based payment arrangements [axis]	axis	IFRS 2.45 Disclosure			
IFRS	8	Share-based payment arrangements [member]	member [default]	IFRS 2.45 Disclosure			
IFRS IFRS	6 7	Disclosure of terms and conditions of share-based payment arrangement [line items] Description of share-based payment arrangement	line items text	IFRS 2.45 a Disclosure			
IFRS	8	Description of vesting requirements for share-based payment arrangement	text	IFRS 2.45 a Disclosure			
IFRS	8	Description of maximum term of options granted for share-based payment arrangement	text	IFRS 2.45 a Disclosure			
IFRS IFRS	8	Description of method of settlement for share-based payment arrangement Date of grant of share-based payment arrangement	text text	IFRS 2.45 a Disclosure IFRS 2.1G23 Example			
IFRS	8	Number of instruments granted in share-based payment arrangement	X.XX _{duration}	IFRS 2.IG23 Example IFRS 2.IG23 Example			
IFRS	4	Disclosure of number and weighted average exercise prices of share options [text block]	text block	IFRS 2.45 b Disclosure			
IFRS	5	Number of share options outstanding in share-based payment arrangement at beginning of period	X.XX _{instant}	IFRS 2.45 b (i) Disclosure, IFRS 2.45 b (vi) Disclosure, IFRS 2.45 d			
IFRS	5	Number of share options granted in share-based payment arrangement	X.XX _{duration}	Disclosure IFRS 2.45 b (ii) Disclosure			
IFRS IFRS	5	Number of share options forfeited in share-based payment arrangement Number of share options exercised in share-based payment arrangement	X.XX _{duration} X.XX _{duration}	IFRS 2.45 b (iii) Disclosure IFRS 2.45 b (iv) Disclosure			
IFRS	5	Number of share options expired in share-based payment arrangement	X.XX _{duration}	IFRS 2.45 b (v) Disclosure			
IFRS	5	Number of share options outstanding in share-based payment arrangement at end of period	X.XX _{instant}	IFRS 2.45 b (i) Disclosure, IFRS 2.45 b (vi) Disclosure, IFRS 2.45 d			
IFRS	5	Number of share options exercisable in share-based payment arrangement	X.XX _{instant}	IFRS 2.45 b (vii) Disclosure			
IFRS	5	Weighted average exercise price of share options outstanding in share-based payment arrangement at beginning of period	X _{instant}	IFRS 2.45 b (i) Disclosure, IFRS 2.45 b (vi) Disclosure			
IFRS	5	Weighted average exercise price of share options granted in share-based payment arrangement	X _{duration}	IFRS 2.45 b (ii) Disclosure			
IFRS	5	Weighted average exercise price of share options forfeited in share-based payment arrangement	X _{duration}	IFRS 2.45 b (iii) Disclosure			
IFRS	5	Weighted average exercise price of share options exercised in share-based payment arrangement	X _{duration}	IFRS 2.45 b (iv) Disclosure			
IFRS	5	Weighted average exercise price of share options expired in share-based payment arrangement	X _{duration}	IFRS 2.45 b (v) Disclosure			
IFRS	5	Weighted average exercise price of share options outstanding in share-based payment arrangement at end of period	X _{instant}	IFRS 2.45 b (i) Disclosure, IFRS 2.45 b (vi) Disclosure			
IFRS	5	Weighted average exercise price of share options exercisable in share-based payment arrangement	X _{instant}	IFRS 2.45 b (vii) Disclosure			
IFRS	4	during period at date of exercise	X _{duration}	IFRS 2.45 c Disclosure			
IFRS IFRS	4	Weighted average share price Disclosure of range of exercise prices of outstanding share options [text block]	X _{duration} text block	IFRS 2.45 c Disclosure IFRS 2.45 d Disclosure			
IFRS	5	Disclosure of range of exercise prices of outstanding share options [abstract]					
IFRS IFRS	6 7	Disclosure of range of exercise prices of outstanding share options [table] Range [axis]	table axis	IFRS 2.45 d Disclosure IFRS 13.IE63 Framele, IFRS 2.45 d Disclosure			
IFRS	8	Ranges [member]	member [default]	IFRS 13.IE63 Example: IFRS 2.45 d Disclosure			
IFRS	9	Bottom of range [member]	member	IFRS 13.IE63 Example, IFRS 2.45 d Disclosure			
IFRS IFRS	9	Top of range [member] Disclosure of range of exercise prices of outstanding share options [line items]	member line items	IFRS 13.IE63 Example, IFRS 2.45 d Disclosure			
IFRS	7	Exercise price of outstanding share options	X _{instant}	IFRS 2.45 d Disclosure			
IFRS	4	Disclosure of number and weighted average remaining contractual life of outstanding share options [fext block]	text block	IFRS 2.45 d Disclosure			
IFRS	5	Disclosure of number and weighted average remaining contractual life of outstanding share options [abstract]					
IFRS	6	options [table]	table	IFRS 2.45 d Disclosure			
IFRS IFRS	7	Ranges of exercise prices for outstanding share options [axis] Ranges of exercise prices for outstanding share options [member]	axis member [default]	IFRS 2.45 d Disclosure IFRS 2.45 d Disclosure			
IFRS	6	Disclosure of number and weighted average remaining contractual life of outstanding share	line items				
IFRS	7	options [line items] Number of share options outstanding in share-based payment arrangement	X.XX _{instant}	IFRS 2.45 b (i) Disclosure: IFRS 2.45 b (vi) Disclosure: IFRS 2.45 d			
IFRS	7	Weighted average remaining contractual life of outstanding share options	X.XX _{instant}	Disclosure IFRS 2.45 d Disclosure			
IFRS	4	Disclosure of number and weighted average exercise prices of other equity instruments [text block]	text block	IFRS 2.45 Disclosure			
IFRS	5	Number of other equity instruments outstanding in share-based payment arrangement at beginning of period	X.XX _{instant}	IFRS 2.45 Disclosure			
IFRS	5 5	Number of other equity instruments granted in share-based payment arrangement	X.XX _{duration}	IFRS 2.45 Disclosure IFRS 2.47 b Disclosure			
IFRS IFRS	5	Number of other equity instruments forfeited in share-based payment arrangement Number of other equity instruments exercised or vested in share-based payment arrangement	X.XX _{duration} X.XX _{duration}	IFRS 2.45 Disclosure IFRS 2.45 Disclosure			
IFRS	5	Number of other equity instruments expired in share-based payment arrangement	X.XX _{duration}	IFRS 2.45 Disclosure			
IFRS	5	Number of other equity instruments outstanding in share-based payment arrangement at end of period		IFRS 2.45 Disclosure			
IFRS	5	Number of other equity instruments exercisable in share-based payment arrangement	X.XX _{instant}	IFRS 2.45 Disclosure			
IFRS	5	Weighted average exercise price of other equity instruments outstanding in share-based payment arrangement at beginning of period	X _{instant}	IFRS 2.45 Disclosure			
IFRS	5	arrangement	X _{duration}	IFRS 2.45 Disclosure			
IFRS	5	Weighted average exercise price of other equity instruments forfeited in share-based payment arrangement.		IFRS 2.45 Disclosure			
IFRS	5	Weighted average exercise price of other equity instruments exercised or vested in share- based payment arrangement. Weighted average exercise price of other equity instruments expired in share based narmont.	X _{duration}	IFRS 2.45 Disclosure			
IFRS	5	arrangement	X _{duration}	IFRS 2.45 Disclosure			
IFRS	5	Weighted average exercise price of other equity instruments outstanding in share-based payment arrangement at end of period Weighted average exercise per of other equity instruments exercisely in share based	X _{instant}	IFRS 2.45 Disclosure			
IFRS	5	Weighted average exercise price of other equity instruments exercisable in share-based payment arrangement	X _{instant}	IFRS 2.45 Disclosure			
IFRS	4	Explanation of determination of fair value of goods or services received or fair value of equity instruments granted on share-based payments	text	IFRS 2.46 Disclosure			
AU	4	Explanation of how fair value of goods or services received or equity instruments granted is measured for equity-settled share-based payment arrangements under reduced disclosure	text block			Effective 1/7/2013 AASB 2.RDR46.1	
AU	4	requirements [text block] Explanation of how liabilities in respect of cash-settled share based payment were measured	text block			Effective 1/7/2013 AASB 2.RDR46.2	
IFRS	4	under reduced disclosure requirements [text block] Disclosure of indirect measurement of fair value of goods or services received, share options	text block	IFRS 2.47 a Disclosure			
IFRS	5	granted during period [text block] Weighted average fair value at measurement date, share options granted	X _{instant, credit}	IFRS 2.47 a Disclosure			
IFRS IFRS	5	Information about how fair value was measured, share options granted Description of option pricing model, share options granted	text text	IFRS 2.47 a Disclosure IFRS 2.47 a (i) Disclosure			
IFRS	6	Description of option pricing model, share options granted Description of inputs to option pricing model, share options granted	text	IFRS 2.47 a (i) Disclosure IFRS 2.47 a (i) Disclosure			
IFRS	7	Weighted average share price, share options granted	X _{duration}	IFRS 2.47 a (i) Disclosure			
IFRS	7	Exercise price, share options granted	X _{duration}	IFRS 2.47 a (i) Disclosure			

IFRS	7	Expected volatility, share options granted	X.XX _{duration}	IFRS 2.47 a (i) Disclosure			
IFRS	7	Option life, share options granted	X.XX _{duration}	IFRS 2.47 a (i) Disclosure			
IFRS	7	Expected dividend, share options granted	X _{duration}	IFRS 2.47 a (i) Disclosure			
IFRS IFRS	7	Expected dividend as percentage, share options granted	X.XX _{duration}	IFRS 2.47 a (i) Disclosure			
IFRS	7	Risk free interest rate, share options granted Description of other inputs to options pricing model, share options granted	X.XX _{duration} text	IFRS 2.47 a (i) Disclosure IFRS 2.47 a (i) Disclosure			
IFRS	8	Description of method used and assumptions made to incorporate effects of expected	text	IFRS 2.47 a (i) Disclosure			
IFRS	6	early exercise. share options granted Information about how expected volatility was determined, share options granted	text	IFRS 2.47 a (ii) Disclosure			
IFRS	6	Information whether and how other features were incorporated into measurement of fair	text	IFRS 2.47 a (iii) Disclosure			
IFRS	4	value, share options granted Disclosure of indirect measurement of fair value of goods or services received, other equity	text block	IFRS 2.47 b Disclosure			
IFRS	5	instruments granted during period [text block] Number of other equity instruments granted in share-based payment arrangement	X.XX _{duration}	IFRS 2.45 Disclosure IFRS 2.47 b Disclosure			
IFRS	5	Weighted average fair value at measurement date, other equity instruments granted	X _{instant, credit}	IFRS 2.47 b Disclosure			
IFRS	5	Information how fair value was measured, other equity instruments granted	text	IFRS 2.47 b Disclosure			
IFRS	6	Information about how fair was determined if not on basis of observable market, other equity instruments granted	text	IFRS 2.47 b (i) Disclosure			
IFRS	6	Information whether and how expected dividends were incorporated into measurement of fair value, other equity instruments granted	text	IFRS 2.47 b (ii) Disclosure			
IFRS	6	Information whether and how other features were incorporated into measurement of fair value, other equity instruments granted	text	IFRS 2.47 b (iii) Disclosure			
IFRS	4	Disclosure of indirect measurement of fair value of goods or services received, share-based	text block	IFRS 2.47 c Disclosure			
IFRS	5	payment arrangements modified during period [fext block] Explanation of modifications, modified share-based payment arrangements	text	IFRS 2.47 c (i) Disclosure			
IFRS	5	Incremental fair value granted, modified share-based payment arrangements	X _{duration}	IFRS 2.47 c (ii) Disclosure			
IFRS	5	Information on how incremental fair value granted was measured, modified share-based payment arrangements	text	IFRS 2.47 c (iii) Disclosure			
IFRS	4	Explanation of direct measurement of fair value of goods or services received	text	IFRS 2.48 Disclosure			
IFRS	4	Description of reason why fair value of goods or services received cannot be reliably estimated	text	IFRS 2.49 Disclosure			
IFRS	4	Explanation of effect of share-based payments on entity's profit or loss [text block]	text block	IFRS 2.50 Disclosure			
IFRS	4	Expense from share-based payment transactions in which goods or services received did not qualify for recognition as assets [abstract]					
IFRS	5	Expense from equity-settled share-based payment transactions in which goods or services received did not qualify for recognition as assets	X _{duration, debit}	IFRS 2.51 a Disclosure			
IFRS	5	Expense from cash-settled share-based payment transactions in which goods or services received did not qualify for recognition as assets	X _{duration, debit}	IAS 1.112 c Common practice			
IFRS	5	Total expense from share-based payment transactions in which goods or services received did	X _{duration, debit}	IFRS 2.51 a Disclosure			
IFRS	4	not qualify for recognition as assets Expense from share-based payment transactions with employees	X _{duration, debit}		Effective 1/7/2013 AASB		
IFRS	4	Explanation of effect of share-based payments on entity's financial position [text block]	text block	IFRS 2.50 Disclosure	2.RDR50.1		
IFRS	5	Liabilities from share-based payment transactions	X _{instant, credit}	IFRS 2.51 b (i) Disclosure	Effective 1/7/2013 AASB		
IFRS	5	Intrinsic value of liabilities from share-based payment transactions for which counterparty's	X _{instant, credit}	IFRS 2.51 b (ii) Disclosure	2.RDR50.1		
IFRS	4	right to cash or other assets vested Additional information about share-based payment arrangements [text block]	text block	IFRS 2.52 Disclosure			
AU		Disclosure of consolidated and separate financial statements [table]	table			ASIC CO10/654	No
IFRS	3	Consolidated and separate financial statements [axis]	axis	IAS 27.4 Disclosure	ASIC CO10/654		No
IFRS IFRS	4 5	Consolidated [member] Separate [member]	member member	IAS 27.4 Disclosure IAS 27.4 Disclosure			No No
IFRS		334480] Notes - Employee benefits	member	IAS 27.4 Disclosure			140
AU	1 D	isclosure of consolidated and separate financial statements [abstract]					No
AU		Disclosure of consolidated and separate financial statements [line items]	line items				No
IFRS IFRS	3	Disclosure of employee benefits [text block] Disclosure of defined benefit plans [text block]	text block text block	IAS 19 - Scope Disclosure IAS 19.138 Disclosure			
IFRS	5	Disclosure of defined benefit plans [abstract]	text block	IND 17.150 BISROSIIC			
IFRS	6	Disclosure of defined benefit plans [table]	table	IAS 19.138 Disclosure			
IFRS	7	Defined benefit plans [axis]	axis	IAS 19.138 Disclosure			
IFRS IFRS	9	Defined benefit plans [member] Foreign defined benefit plans [member]	member [default] member	IAS 19.138 Disclosure IAS 19.138 a Example			
IFRS	9	Domestic defined benefit plans [member]	member	IAS 19.138 a Example			
IFRS	9	Multi-employer defined benefit plans [member]	member	IAS 19.33 b Disclosure, IAS 19.34 b Disclosure			
IFRS	9	State defined benefit plans [member]	member	IAS 19.45 Disclosure			
IFRS	9	Defined benefit plans that share risks between entities under common control [member]	member	IAS 19.149 Disclosure			
IFRS	6	Disclosure of defined benefit plans [line items] Description of type of plan	line items	Me to too a Phylonia			
IFRS IFRS	7	Description of nature of benefits provided by plan	text text	IAS 19.139 a Disclosure IAS 19.139 a (i) Disclosure			
IFRS	8	Description of regulatory framework in which plan operates	text	IAS 19.139 a (ii) Disclosure			
IFRS	8	Description of effect of regulatory framework on plan	text	IAS 19.139 a (ii) Disclosure			
IFRS IFRS	8	Description of any other entity's responsibilities for governance of plan Description of risks to which plan exposes entity	text	IAS 19.139 a (iii) Disclosure IAS 19.139 b Disclosure			
IFRS	7	Description of risks to which plan exposes entity Description of significant concentrations of risk related to plan	text	IAS 19.139 b Disclosure			
IFRS	7	Description of plan amendments, curtailments and settlements	text	IAS 19.139 c Disclosure			
IFRS	7	Recognised assets and liabilities of defined benefit plans [abstract]					
IFRS IFRS	8	Recognised liabilities, defined benefit plan Recognised assets, defined benefit plan	X _{instant, credit} (X) _{instant, debit}	IAS 1.55 Common practice IAS 1.55 Common practice			
IFRS	8	Net defined benefit liability (asset)	X _{instant, credit}	IAS 19.140 a Disclosure			
IFRS	7	Surplus (deficit) in plan [abstract]					
IFRS	8	Defined benefit obligation, at present value	(X) _{instant, credit}	IAS 19.57 a Common practice			
IFRS	8	Plan assets, at fair value	X _{instant, debit}	IAS 19.57 a Common practice IAS 19.57 a Common practice			
IFRS IFRS	7	Net surplus (deficit) in plan Description of link between reimbursement right and related obligation	X _{instant, debit} text	IAS 19.57 a Common practice IAS 19.140 b Disclosure			
IFRS	7	Description of how entity determined maximum economic benefit available	text	IAS 19.141 c (iv) Disclosure			
IFRS	7	Entity's own financial instruments included in fair value of plan assets	X _{instant, debit}	IAS 19.143 Disclosure			
IFRS IFRS	7	Property occupied by entity included in fair value of plan assets Other assets used by entity included in fair value of plan assets	X _{instant, debit} X _{instant, debit}	IAS 19.143 Disclosure IAS 19.143 Disclosure			
IFRS	7	Actuarial assumption of discount rates	X.XX instant	IAS 19.144 Common practice			
IFRS	7	Actuarial assumption of expected rates of salary increases	X.XX _{instant}	IAS 19.144 Common practice			
IFRS IFRS	7	Actuarial assumption of medical cost trend rates	X.XX _{instant}	IAS 19.144 Common practice			
IFRS IFRS	7	Actuarial assumption of expected rates of pension increases Actuarial assumption of expected rates of inflation	X.XX _{instant} X.XX _{instant}	IAS 19.144 Common practice IAS 19.144 Common practice			
IFRS	7	Other material actuarial assumptions	X.XX _{instant}	IAS 19.144 Common practice			
IFRS	7	Description of asset-liability matching strategies used by plan or entity to manage risk	text	IAS 19.146 Disclosure			
IFRS	7	Description of funding arrangements and funding policy that affect future contributions	text	IAS 19.147 a Disclosure, IAS 19.148 a Disclosure			
IFRS	7	Estimate of contributions expected to be paid to plan for next annual reporting period	X _{duration, credit}	IAS 19.147 b Disclosure, IAS 19.148 d (iii) Disclosure			
IFRS	7	Disclosure of information about maturity profile of defined benefit obligation [text block]	text block	IAS 19.147 c Disclosure			
IFRS	8	Weighted average duration of defined benefit obligation	X.XX _{duration}	IAS 19.147 c Disclosure			
IFRS	7	Description of extent to which entity can be liable to multi-employer or state plan for	text	IAS 19.147 C Disclosure IAS 19.148 b Disclosure			
IFRS	7	other entities' obligations Description of agreed allocation of deficit or surplus of multi-employer or state plan on	text	IAS 19.148 c (i) Disclosure			
IFRS	7	wind-up of olan Description of agreed allocation of deficit or surplus of multi-employer or state plan on	text	IAS 19.148 c (ii) Disclosure			
		entity's withdrawal from plan					
IFRS IFRS	7	Description of fact that multi-employer or state plan is defined benefit plan Description of reason why sufficient information is not available to account for multi-	text text	IAS 19.148 d (i) Disclosure IAS 19.148 d (ii) Disclosure			
		employer or state plan as defined benefit plan					
IFRS	7	Description of information about surplus or deficit of multi-employer or state plan Description of basis used to determine surplus or deficit of multi-employer or state plan	text	IAS 19.148 d (iv) Disclosure IAS 19.148 d (iv) Disclosure			
IFRS			text	IAS 19.148 d (iv) Disclosure			
		Description of implications of surplus or deficit on multi-omployer or state plan for entity					
IFRS	7	Description of implications of surplus or deficit on multi-employer or state plan for entity		IAC AD AAD A (A) Pireless			
IFRS IFRS		Level of participation of entity compared with other participating entities	X.XX _{instant}	IAS 19.148 d (v) Disclosure IAS 19.149 a Disclosure			
IFRS IFRS IFRS	7 7 7	Level of participation of entity compared with other participating entities Description of contractual agreement or stated policy for charging net defined benefit cost	X.XX _{instant} text	IAS 19.149 a Disclosure			
IFRS IFRS IFRS	7 7 7 7	Level of participation of entity compared with other participating entities Description of contractual agreement or stated policy for charging net defined benefit cost Description of policy for determining contribution of defined benefit plans that share risks between entities under common control flext block!	X.XX _{Instant} text text block	IAS 19.149 a Disclosure IAS 19.149 b Disclosure			
IFRS IFRS IFRS IFRS	7 7 7 7	Level of participation of entity compared with other participating entities Description of contractual agreement or stated policy for charging net defined benefit cost Description of policy for determining contribution of defined benefit plans that share risks between entities under common control first block! Description of cross-reference to disclosures about plans that share risks between entities under common control in another crous entity's financial statements	X.XX _{Instant} text text block text	IAS 19.149 b Disclosure IAS 19.149 b Disclosure IAS 19.150 Disclosure			
IFRS IFRS IFRS IFRS IFRS	7 7 7 7 7 5	Level of participation of entity compared with other participating entities Description of contractual agreement or stated policy for charging net defined benefit cost Description of policy for determining contribution of defined benefit plans that share risks between entities under common control float block! Description of cross-reference to disclosures about plans that share risks between entities under common control in another croup entity's financial statements Disclosure of met defined benefit liability (asset) (text block)	X.XX _{Instant} text text block	IAS 19.149 a Disclosure IAS 19.149 b Disclosure			
IFRS IFRS IFRS IFRS	7 7 7 7	Level of participation of entity compared with other participating entities Description of contractual agreement or stated policy for charging net defined benefit cost Description of policy for determining contribution of defined benefit plans that share risks between entities under common control first block! Description of cross-reference to disclosures about plans that share risks between entities under common control in another crous entity's financial statements	X.XX _{Instant} text text block text	IAS 19.149 b Disclosure IAS 19.149 b Disclosure IAS 19.150 Disclosure			
IFRS IFRS IFRS IFRS IFRS IFRS	7 7 7 7 7 5 6	Level of participation of entity compared with other participating entities Description of contractual agreement or stated policy for charging net defined benefit cost Description of policy for determining contribution of defined benefit plans that share risks between entities under common control flext block! Description of cross-reference to disclosures about plans that share risks between entities under common control in another croup entity's financial statements Disclosure of net defined benefit liability (asset) [text block] Disclosure of net defined benefit liability (asset)	X.XX _{Instant} text text block text text block	IAS 19.149 a Disclosure IAS 19.149 b Disclosure IAS 19.150 Disclosure IAS 19.140 a Disclosure			
IFRS IFRS IFRS IFRS IFRS IFRS IFRS IFRS	7 7 7 7 7 5 6 7 8	Level of participation of entity compared with other participating entities Description of contractual agreement or stated policy for charging net defined benefit cost Description of policy for determining contribution of defined benefit plans that share risks between entities under common control flext block! Description of cross-reference to disclosures about plans that share risks between entities under common control in another croup entitivs financial statements Disclosure of net defined benefit liability (asset) [text block] Disclosure of net defined benefit liability (asset) [text block] Disclosure of net defined benefit liability (asset) [table] Defined benefit plans [axis] Defined benefit plans [member]	X.XX _{sostant} text text block text text block table axis member [default]	IAS 19.149 a Disclosure IAS 19.149 b Disclosure IAS 19.150 Disclosure IAS 19.140 a Disclosure IAS 19.140 a Disclosure IAS 19.140 a Disclosure IAS 19.130 Bisclosure IAS 19.138 Disclosure IAS 19.138 Disclosure			
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FRS 9 Payments from plan, net defined benefit liability (asset) (X) _{auration, disat} IAS 19.141 g Disclosure	
IFRS 10 Payments in respect of settlements, net defined benefit liability (asset) (X) _{duration, debt} IAS 19.141 g Disclosure IFRS 9 Increase (decrease) through business combinations and disposals, net defined benefit X _{duration, credit} IAS 19.141 h Disclosure	
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IFRS 9 Total increase (decrease) in net defined benefit liability (asset) X _{duration, credit} IAS 19.141 Disclosure	
FRS 8 Net defined benefit liability (asset) at end of period X _{mittert, credit} IAS 19.140 a Disclosure	
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IFRS 8 Defined benefit plans [axis] axis IAS 19.138 Disclosure IFRS 9 Defined benefit plans [member] member [default] IAS 19.138 Disclosure	
IFRS 10 Foreign defined benefit plans (member) member IAS 19.138 a Example	
IFRS 10 Domestic defined benefit plans [member] member IAS 19.138 a Example IFRS 10 Multi-employer defined benefit plans [member] member IAS 19.33 b Disclosure IAS 19.33 b Disclosure	
IFRS 10 State defined benefit plans [member] member IAS 19.45 Disclosure	
IFRS 10 Defined benefit plans that share risks between entities under common control member IAS 19.149 Disclosure [member]	
IFRS 7 Disclosure of reimbursement rights [line items] line items IFRS 8 Reimbursement rights, at fair value at beginning of period X _{instant, datet} IAS 19.140 b Disclosure	
IFRS 8 Changes in reimbursement rights [abstract]	
IFRS 9 Interest income, relimbursement rights X _{dustion, debt} IAS 19.141 b Disclosure IFRS 9 Gain (loss) on remeasurement, relimbursement rights [abstract]	
IFRS 10 Return on reimbursement rights X _{dustrion, data} IAS 19.141 c (i) Disclosure	
IFRS 10 Gain (loss) on changes in effect of limiting reimbursement rights to asset ceiling, X _{dustaton, debt} IAS 19.141 c (iv) Disclosure	
IFRS 10 Total gain (loss) on remeasurement, relimbursement rights X _{duration, outst} IAS 19.141 c Disclosure IFRS 9 Increase (decrease) through net exchange differences, reimbursement rights, at fair X _{duration, outst} IAS 19.141 c Disclosure	
value IFRS 9 Decrease through benefits paid, reimbursement rights, at fair value (X) _{auration, creat} IAS 19.141 g Disclosure	
IFRS 10 Payments in respect of settlements, reimbursement rights (X) _{auration creat} IAS 19.141 g Disclosure IFRS 9 Increase (decrease) through business combinations and disposals, reimbursement X _{auration debt} IAS 19.141 h Disclosure	
IFRS 9 Increase (decrease) through business combinations and disposals, relimbursement X _{duration, debt} IAS 19.141 h Disclosure IFRS 9 Total increase (decrease) in reimbursement rights, at fair value X _{duration, debt} IAS 19.141 Disclosure	
IFRS 8 Reimbursement rights, at fair value at end of period X _{mater, date} IAS 19.140 b Disclosure	
IFRS 5 Disclosure of fair value of plan assets [text block] text block IAS 19.142 Disclosure IFRS 6 Disclosure of fair value of plan assets [abstract]	
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IFRS 10 Defined benefit plans that share risks between entities under common control member IAS 19.149 Disclosure fimember IAS 19.149 Disclosure fimember IAS 19.149 Disclosure finember	
IFRS 8 Levels of fair value hierarchy [axis] axis IAS 19.142 Disclosure FRS 13.93 b Disclosure IFRS 9 All levels of fair value hierarchy [member] member [default] IAS 19.142 Disclosure FRS 13.93 b Disclosure	
FRS 10 Level 1 of fair value hierarchy [member] member IAS 19.142 (Disclosure IFRS 13.93 b (Disclosure	
IFRS 10 Level 2 and 3 of fair value hierarchy [member] member IAS 19.142 Disclosure IFRS 7 Disclosure of fair value of plan assets [line items] line items	
IFRS 8 Cash and cash equivalents, amount contributed to fair value of plan assets X _{mater, quart} IAS 19.142 a Example	
IFRS 8 Equity instruments, amount contributed to fair value of plan assets X _{intant, debt} IAS 19.142 b Example IFRS 8 Debt instruments, amount contributed to fair value of plan assets X _{intant, debt} IAS 19.142 c Example	
IFRS 8 Real estate, amount contributed to fair value of plan assets X _{mater, quat} IAS 19.142 d Example	
IFRS 8 Derivatives, amount contributed to fair value of plan assets X _{matant, debtt} IAS 19.142 e Example IFRS 8 Investment funds, amount contributed to fair value of plan assets X _{matant, debtt} IAS 19.142 f Example	
IFRS 8 Investment funds, amount contributed to fair value of plan assets X _{restart, dobt} IAS 19.142 f Example IFRS 8 Asset-backed securities, amount contributed to fair value of plan assets X _{restart, dobt} IAS 19.142 g Example	
FRS 8 Structured debt, amount contributed to fair value of plan assets X _{mitorif, debt} IAS 19.142 h. Example	
IFRS 8 Other assets, amount contributed to fair value of plan assets X _{tratant, dobt} IAS 19.142 Common practice IFRS 5 Disclosure of sensitivity analysis for actuarial assumptions (text block) text block IAS 19.145 Disclosure	
IFRS 6 Disclosure of sensitivity analysis for actuarial assumptions (abstract)	
IFRS 7 Disclosure of sensitivity analysis for actuarial assumptions [table] table IAS 19.145 Disclosure IFRS 8 Defined benefit plans [axis] axis IAS 19.138 Disclosure	
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IFRS 10 Foreign defined benefit plans [member] MS 19.138 a Example IFRS 10 Domestic defined benefit plans [member] member IAS 19.138 a Example	
IFRS 10 Multi-employer defined benefit plans (member) member IAS 19.33 b Disclosure IAS 19.34 b Disclosure	
IFRS 10 State defined benefit plans [member] member IAS 19.45 Disclosure IFRS 10 Defined benefit plans that share risks between entities under common control member IAS 19.149 Disclosure	
Included Community Include	
IFRS 9 Actuarial assumptions (member) member (default) IAS 19.145 Disclosure	
IFRS 10 Actuarial assumption of discount rates [member] member IAS 19.145 Common practice IFRS 10 Actuarial assumption of expected rates of salary increases [member] member IAS 19.145 Common practice	
IFRS 10 Actuarial assumption of medical cost trend rates [member] member IAS 19.145 Common practice	
IFRS 10 Actuarial assumption of expected rates of pension increases [member] member IAS 19.145 Common practice IFRS 10 Actuarial assumption of expected rates of inflation [member] member IAS 19.145 Common practice	
IFRS 10 Other material actuarial assumptions [member] member IAS 19.145 Common practice	
IFRS 7 Disclosure of sensitivity analysis for actuarial assumptions [line items] line items IFRS 8 Percentage of reasonably possible increase in actuarial assumption X.XX, notant IAS 19.145 a Disclosure	
IFRS 8 Increase (decrease) in defined benefit obligation due to reasonably possible increase in Amateri, creat actuarial assumption	
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IFRS 8 Increase (decrease) in defined benefit obligation due to reasonably possible decrease in X _{retunit, creat} AS 19.145 a Disclosure actuarial assumption sused in preparing sensitivity analysis for text IAS 19.145 b Disclosure	
leks a Description of methods and assumptions used in preparing sensitivity analysis for text. (AS 19, 145 or Discosure actuarial assumptions.)	

IFRS	8	Description of limitations of methods used in preparing sensitivity analysis for actuarial	text	IAS 19.145 b Disclosure			
IFRS	8	assumptions Description of changes in methods and assumptions used in preparing sensitivity	text	IAS 19.145 c Disclosure			
IFRS	8	analysis for actuarial assumptions Description of reasons for changes in methods and assumptions used in preparing	text	IAS 19.145 c Disclosure			
IFRS	5	sensitivity analysis for actuarial assumptions Disclosure of additional information about defined benefit plans [text block]	text block	IAS 19.137 Disclosure			
IFRS	6	Disclosure of analysis of present value of defined benefit obligation that distinguishes nature, characteristics and risks [text block]	text block	IAS 19.137 Example			
IFRS	4	Termination benefits expense	X _{duration, debit}	IAS 19.171 Common practice			
AU IFRS	2	Disclosure of consolidated and separate financial statements [table] Consolidated and separate financial statements [axis]	axis	IAS 27.4 Disclosure	ASIC CO10/654	ASIC CO10/654	No No
IFRS	4 5	Consolidated [member]	member member	IAS 27.4 Disclosure IAS 27.4 Disclosure			No No
IFRS IFRS	5	Separate [member] [835110] Notes - Income taxes	member	IAS 27.4 Disclosure			No
AU		Disclosure of consolidated and separate financial statements [abstract]					No
AU IFRS	2	Disclosure of consolidated and separate financial statements [line items] Disclosure of income tax [text block]	line items text block	IAS 12 - Disclosure Disclosure			No
IFRS	4	Major components of tax expense (income) [abstract]					
IFRS	5	Current tax expense (income) and adjustments for current tax of prior periods [abstract]	v	MC 40 00 - Franch			
IFRS IFRS	6	Current tax expense (income) Adjustments for current tax of prior periods	X _{duration, debit} X _{duration, debit}	IAS 12.80 a Example IAS 12.80 b Example			
IFRS IFRS	6 5	Total current tax expense (income) and adjustments for current tax of prior periods	X _{duration, debit}	IAS 12.80 Common practice			
IFRS	5	Deferred tax expense (income) relating to origination and reversal of temporary differences Deferred tax expense (income) relating to tax rate changes or imposition of new taxes	X _{duration, debit}	IAS 12.80 c Example IAS 12.80 d Example			
IFRS	5		X _{duration, debit} (X) _{duration, credit}	IAS 12.80 e Example			
IFRS	5	of prior period used to reduce current tax expense	(X) _{duration, credit}	IAS 12.80 f Example			
IFRS	5	of prior period used to reduce deferred tax expense	X _{duration, debit}	IAS 12.80 g Example			
IFRS	5		X _{duration, debit}	IAS 12.80 h Example			
IFRS	5	or loss Adjustments for deferred tax of prior periods	X _{duration, debit}	IAS 12.80 Common practice			
IFRS	5	Other components of deferred tax expense (income)	X _{duration, debit}	IAS 12.80 Common practice			
IFRS	5	Total tax expense (income)	X _{duration, debit}	IAS 12.79 Disclosure, IAS 12.81 c (i) Disclosure, IAS 12.81 c (ii) Disclosure, IAS 1.82 d Disclosure, IAS 26.35 b (viii) Disclosure, IFRS 12.813 g			
IFRS	4	Current and deferred tax relating to items charged or credited directly to equity [abstract]		Disclosure IFRS 8.23 h Disclosure			
IFRS	5	Current tax relating to items credited (charged) directly to equity	X _{duration, debit}	IAS 12.81 a Disclosure			
IFRS	5	Deferred tax relating to items credited (charged) directly to equity	X _{duration}	IAS 12.81 a Disclosure			
IFRS	5	Aggregate current and deferred tax relating to items credited (charged) directly to equity	X _{duration, debit}	IAS 12.81 a Disclosure			
IFRS IFRS	4 5	Income tax relating to components of other comprehensive income [abstract] Income tax relating to exchange differences on translation of other comprehensive income	X _{duration, debit}	IAS 12.81 ab Disclosure, IAS 1.90 Disclosure			
IFRS	5	Income tax relating to available-for-sale financial assets of other comprehensive income	X _{duration, debit}	Expiry date 2015-01-01 IAS 12.81 ab Disclosure: Expiry date 2015-01-			
IFRS	5	Income tax relating to cash flow hedges of other comprehensive income	X _{duration, debit}	01 IAS 1.90 Disclosure IAS 12.81 ab Disclosure, IAS 1.90 Disclosure			
IFRS	5	Income tax relating to changes in revaluation surplus of other comprehensive income	X _{duration, debit}	IAS 12.81 ab Disclosure, IAS 1.90 Disclosure			
IFRS	5	Income tax relating to remeasurements of defined benefit plans of other comprehensive income	X _{duration, debit}	IAS 12.81 ab Disclosure, IAS 1.90 Disclosure			
IFRS		Income tax relating to investments in equity instruments of other comprehensive income	X _{duration, debit}	Effective 2015-01-01 IAS 12.81 ab Disclosure, Effective 2015-01- 01 IAS 1.90 Disclosure			
IFRS	5	Income tax relating to hedges of net investments in foreign operations of other comprehensive income	X _{duration, debit}	IAS 12.81 ab Disclosure IAS 1.90 Disclosure			
IFRS	5	Income tax relating to changes in fair value of financial liability attributable to change in credit risk of liability of other comprehensive income		Effective 2015-01-01 IAS 12.81 ab Disclosure, Effective 2015-01- 01 IAS 1.90 Disclosure			
IFRS AU	5	Aggregated income tax relating to components of other comprehensive income Aggregate amount of current and deferred income tax relating to components of other	X _{duration} X duration, debit	IAS 12.81 ab Disclosure IAS 1.90 Disclosure		Effective 1/7/2013 AASB 112.RDR81.1	
IFRS	4	comprehensive income under reduced disclosure requirements	X _{duration, debit}	IAS 1.90 Disclosure			
IFRS	4	accounted for using equity method Tax expense of discontinued operation [abstract]					
IFRS	5	Tax expense relating to gain (loss) on discontinuance	X _{duration, debit}	IAS 12.81 h (i) Disclosure, IFRS 5.33 b (iv) Disclosure			
IFRS	5	Tax expense relating to profit (loss) from ordinary activities of discontinued operations	X _{duration, debit}	IAS 12.81 h (ii) Disclosure IFRS 5.33 b (ii) Disclosure			
IFRS IFRS	4	Explanation of changes in applicable tax rates to previous accounting period Description of expiry date of temporary differences, unused tax losses and unused tax credits	text text	IAS 12.81 d Disclosure IAS 12.81 e Disclosure			
IFRS	4	Deductible temporary differences for which no deferred tax asset is recognised	X _{instant}	IAS 12.81 e Disclosure			
IFRS IFRS	4	Unused tax losses for which no deferred tax asset recognised Unused tax credits for which no deferred tax asset recognised	X _{instant}	IAS 12.81 e Disclosure IAS 12.81 e Disclosure			
IFRS	4	Temporary differences associated with investments in subsidiaries, branches and associates and	X _{instant} X _{instant}	IAS 12.81 e Disclosure			
1500		interests in joint arrangements for which deferred tax liabilities have not been recognised					
IFRS	5	Disclosure of temporary difference, unused tax losses and unused tax credits [text block]	text block	IAS 12.81 g Disclosure			
IFRS IFRS	6	Disclosure of temporary difference, unused tax losses and unused tax credits [abstract] Disclosure of temporary difference, unused tax losses and unused tax credits [table]	table	IAS 12.81 g Disclosure			
IFRS	7	Temporary difference, unused tax losses and unused tax credits [axis]	axis	IAS 12.81 g Disclosure			
IFRS	8	Temporary difference, unused tax losses and unused tax credits [member]		IAS 12.81 g Disclosure			
IFRS IFRS	9 10	Temporary differences [member] Allowance for credit losses [member]	member member	IAS 12.81 g Disclosure IAS 12.81 g Common practice			
IFRS	10	Unrealised foreign exchange gains (losses) [member]	member	IAS 12.81 g Common practice			
IFRS IFRS	10 9	Other temporary differences [member] Unused tax losses [member]	member member	IAS 12.81 g Common practice IAS 12.81 g Disclosure			
IFRS	9	Unused tax credits [member]	member	IAS 12.81 g Disclosure			
IFRS	6		line items				
IFRS IFRS	7	Deferred tax assets and liabilities [abstract] Deferred tax assets	(X) _{instant, dobit}	IAS 12.81 g (i) Disclosure, IAS 1.54 o Disclosure, IAS 1.56 Disclosure			
IFRS	8	Deferred tax liabilities	X _{instant, credit}	IAS 12.81 g (i) Disclosure, IAS 1.54 o Disclosure, IAS 1.56 Disclosure			
IFRS IFRS	8 7	Net deferred tax liability (asset) Net deferred tax assets and liabilities [abstract]	X _{instant, credit}	IAS 12.81 g (i) Disclosure			
IFRS	8	Net deferred tax assets	X _{instant, debit}	IAS 12.81 g (i) Common practice			
IFRS IFRS	8	Net deferred tax liabilities Deferred tax expense (income) [abstract]	X _{instant, credit}	IAS 12.81 g (i) Common practice			
IFRS	8	Deferred tax expense (income)	X _{duration, debit}	IAS 12.81 g (ii) Disclosure			
IFRS IFRS	9 7	Deferred tax expense (income) recognised in profit or loss Reconciliation of changes in deferred tax liability (asset) [abstract]	X _{duration}	IAS 12.81 g (ii) Disclosure			
IFRS	8	Deferred tax liability (asset) at beginning of period	X _{instant, credit}	IAS 12.81 g (i) Disclosure			
IFRS IFRS	8	Changes in deferred tax liability (asset) [abstract] Deferred tax expense (income) recognised in profit or loss	X _{duration}	IAS 12.81 g (ii) Disclosure			
IFRS	9	Deferred tax relating to items credited (charged) directly to equity	X _{duration}	IAS 12.81 a Disclosure			
IFRS IFRS	9	Income tax relating to components of other comprehensive income Increase (decrease) through business combinations, deferred tax liability (asset)	X _{duration}	IAS 12.81 ab Disclosure, IAS 1.90 Disclosure IAS 12.81 Common practice			
IFRS	9		X _{duration, credit}	IAS 12.81 Common practice			
IFRS	9		X _{duration, credit}	IAS 12.81 Common practice			
IFRS	9	Total increase (decrease) in deferred tax liability (asset)	X _{duration, credit}	IAS 12.81 Common practice			
IFRS	8	Deferred tax liability (asset) at end of period	X _{Instant, credit}	IAS 12.81 g (i) Disclosure			
IFRS	4	Income tax consequences of dividends proposed or declared before financial statements authorised for issue not recognised as liability	X _{duration}	IAS 12.81 i Disclosure			
IFRS IFRS	4	Increase (decrease) in amount recognised for pre-acquisition deferred tax asset Description of event or change in circumstances that caused recognition of deferred tax benefits	X _{duration, debit} text	IAS 12.81 j Disclosure IAS 12.81 k Disclosure			
IFRS	4	acquired in business combination after acquisition date Description of evidence supporting recognition of deferred tax asset when utilisation is	text	IAS 12.82 Disclosure			
		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					
IFRS	4	Deferred tax asset when utilisation is dependent on future taxable profits in excess of profits	X _{instant, debit}	IAS 12.82 Disclosure			
IEDO.		from reversal of taxable temporary differences and entity has suffered loss in jurisdiction to which deferred tax asset relates		Mark State Control			
IFRS	4	dividend	text	IAS 12.82A Disclosure			
IFRS IFRS	4	Description of amounts of potential income tax consequences practicably determinable Description of whether there are potential income tax consequences not practicably	text text	IAS 12.82A Disclosure IAS 12.82A Disclosure			
		determinable					

IEDC							
IFRS IFRS	4 5	Reconciliation of accounting profit multiplied by applicable tax rates [abstract] Accounting profit	X _{duration, credit}	IAS 12.81 c (ii) Disclosure, IAS 12.81 c (i) Disclosure			
IFRS	5		X _{duration, debit}	IAS 12.81 c (i) Disclosure			
IFRS	5	Tax effect of revenues exempt from taxation	(X) _{duration, credit}	IAS 12.81 c (i) Disclosure			
IFRS IFRS	5 5	Tax effect of expense not deductible in determining taxable profit (tax loss) Tax effect of impairment of goodwill	X _{duration, debit} X _{duration, debit}	IAS 12.81 c (i) Disclosure IAS 12.81 c (i) Common practice			
IFRS	5	Tax effect of impairment or goodwill Tax effect of tax losses	X _{duration, debit}	IAS 12.81 c (i) Common practice IAS 12.81 c (i) Disclosure			
IFRS	5	Tax effect of foreign tax rates	X _{duration, debit}	IAS 12.81 c (i) Disclosure			
IFRS	5	Tax effect from change in tax rate	X _{duration, debit}	IAS 12.81 c (i) Disclosure			
IFRS	5	Other tax effects for reconciliation between accounting profit and tax expense (income)	X _{duration, debit}	IAS 12.81 c (i) Disclosure			
IFRS	5	Total tax expense (income)	X _{duration, debit}	IAS 12.79 Disclosure, IAS 12.81 c (i) Disclosure, IAS 12.81 c (ii) Disclosure, IAS 1.82 d Disclosure, IAS 26.35 b (viii) Disclosure, IFRS 12.B13 g			
				Disclosure, IFRS 8.23 h Disclosure			
IFRS	4	Reconciliation of average effective tax rate and applicable tax rate [abstract]					
IFRS IFRS	5 5	Accounting profit Applicable tax rate	X _{duration, credit} X.XX _{duration}	IAS 12.81 c (ii) Disclosure. IAS 12.81 c (i) Disclosure IAS 12.81 c (ii) Disclosure			
IFRS	5		(X.XX) _{duration}	IAS 12.81 c (ii) Disclosure			
IFRS	5		X.XX _{duration}	IAS 12.81 c (ii) Disclosure			
IFRS	5		X.XX _{duration}	IAS 12.81 c (ii) Common practice			
IFRS IFRS	5 5	Tax rate effect of tax losses Tax rate effect of foreign tax rates	X.XX _{duration}	IAS 12.81 c (ii) Disclosure IAS 12.81 c (ii) Disclosure			
IFRS	5		X.XX _{duration} X.XX _{duration}	IAS 12.81 c (ii) Disclosure			
IFRS	5	· · · · · · · · · · · · · · · · · · ·	X.XX _{duration}	IAS 12.81 c (ii) Common practice			
IFRS	5	Other tax rate effects for reconciliation between accounting profit and tax expense (income)	X.XX _{duration}	IAS 12.81 c (ii) Disclosure			
IFRS	5	Total average effective tax rate	X.XX _{duration}	IAS 12.81 c (ii) Disclosure			
AU	2		table			ASIC CO10/654	No
IFRS IFRS	3	Consolidated and separate financial statements [axis] Consolidated [member]	axis member	IAS 27.4 Disclosure IAS 27.4 Disclosure	ASIC CO10/654		No No
IFRS	5	Separate [member]	member	IAS 27.4 Disclosure			No
IFRS		[836200] Notes - Borrowing costs					
AU		Disclosure of consolidated and separate financial statements [abstract]					No
AU IFRS	2	Disclosure of consolidated and separate financial statements [line items] Disclosure of borrowing costs [text block]	line items text block	IAS 23 - Disclosure Disclosure			No
IFRS IFRS	3	Disclosure of borrowing costs [text block] Borrowing costs capitalised	text block X _{duration}	IAS 23 - Disclosure Disclosure IAS 23.26 a Disclosure			
IFRS	4		X.XX _{duration}	IAS 23.26 b Disclosure			
AU	2	Disclosure of consolidated and separate financial statements [table]	table			ASIC CO10/654	No
IFRS	3	Consolidated and separate financial statements [axis]	axis		ASIC CO10/654		No
IFRS IFRS	4 5	Consolidated [member] Separate [member]	member member	IAS 27.4 Disclosure IAS 27.4 Disclosure			No No
IFRS	5	[836500] Notes - Insurance contracts					
AU		Disclosure of consolidated and separate financial statements [abstract]					No
AU IFRS	2	Disclosure of consolidated and separate financial statements [line items] Disclosure of insurance contracts [text block]	line items text block	IFRS 4 - Disclosure Disclosure			No
IFRS	4	Disclosure of insurance contracts [text block] Disclosure of amounts arising from insurance contracts [text block]	text block	IFRS 4 - Disclosure Disclosure IFRS 4.36 Disclosure			
IFRS	5	Description of accounting policy for insurance contracts and related assets, liabilities, income	text block	IFRS 4.37 a Disclosure			
IFRS	5	and expense ftext block1 Assets arising from insurance contracts	X _{instant. debit}	IFRS 4.37 b Disclosure			
IFRS	6	Assets under insurance contracts and reinsurance contracts issued	X _{instant, debit}	IFRS 4.IG20 b Example			
IFRS	7	Deferred acquisition costs arising from insurance contracts	X _{instant, debit}	IFRS 4.37 e Disclosure, IFRS 4.1G23 a Example, IFRS 4.1G39 a Example			
IFRS	7	Intangible assets relating to insurance contracts acquired in business combinations or	X _{instant. debit}	IFRS 4.IG23 b Example			
IFRS	6	portfolio transfers Assets under reinsurance ceded	Xinstant, debit	IFRS 4.IG20 c Example			
IFRS	5	Liabilities under insurance contracts and reinsurance contracts issued [abstract]	Arstan, outs	THE 4.1020 C Example			
IFRS	6	Unearned premiums	X _{instant, credit}	IFRS 4.IG22 a Example			
IFRS	6	Claims reported by policyholders	X _{instant, credit}	IFRS 4.IG22 b Example			
IFRS IFRS	6	Claims incurred but not reported Provisions arising from liability adequacy tests	X _{instant, credit}	IFRS 4.IG22 c Example IFRS 4.IG22 d Example			
IFRS	6	Provisions arising from liability adequacy tests Provisions for future non-participating benefits	X _{instant, credit} X _{instant, credit}	IFRS 4.IG22 d Example IFRS 4.IG22 e Example			
IFRS	6	Liabilities or components of equity relating to discretionary participation features	Xinstant, credit	IFRS 4.IG22 f Example			
IFRS	6	Receivables and payables related to insurance contracts	X _{instant, credit}	IFRS 4.IG22 g Example			
IFRS	6	Non-insurance assets acquired by exercising rights to recoveries	X _{instant, credit}	IFRS 4.IG22 h Example			
IFRS IFRS	6	Other liabilities under insurance contracts and reinsurance contracts issued Total liabilities under insurance contracts and reinsurance contracts issued	X _{instant, credit} X _{instant, credit}	IFRS 4.IG22 Example IFRS 4.37 b Disciosure, IFRS 4.37 e Disciosure, IFRS 4.IG20 a Example.			
	Ü		nistant, credit	IFRS 4.IG37 a Example			
IFRS IFRS	5 5	Income arising from insurance contracts Expense arising from insurance contracts	X _{duration, credit}	IFRS 4.37 b Disclosure IFRS 4.37 b Disclosure			
IFRS	5	Revenue from insurance contracts issued (without reduction for reinsurance held)	X _{duration, debit} X _{duration, credit}	IFRS 4.IG24 a Example			
IFRS	5	Income from contracts with reinsurers	X _{duration, credit}	IFRS 4.IG24 b Example			
IFRS	5	Expense for policyholder claims and benefits (without reduction for reinsurance held)	X _{duration, debit}	IFRS 4.IG24 c Example			
IFRS	5	Expenses arising from reinsurance held	X _{duration, debit}	IFRS 4.IG24 d Example			
IFRS IFRS	5 5	Cash flows from (used in) insurance contracts Gains (losses) recognised in profit or loss on buying reinsurance	X _{duration, debit} X _{duration, credit}	IFRS 4.37 b Disclosure IFRS 4.37 b (i) Disclosure			
IFRS	5	Amortisation of losses (gains) arising on buying reinsurance	X _{duration, debit}	IFRS 4.37 b (ii) Disclosure			
IFRS	5	Remaining unamortised gains (losses) arising on buying reinsurance at beginning of period	X _{instant, credit}	IFRS 4.37 b (ii) Disclosure			
IFRS	5	Remaining unamortised gains (losses) arising on buying reinsurance at end of period	X _{instant, credit}	IFRS 4.37 b (ii) Disclosure			
IFRS	5	Explanation of process used to determine assumptions to measure recognised assets,	text	IFRS 4.37 c Disclosure			
IFRS	5		text	IFRS 4.37 d Disclosure			
IFRS	5	liabilities Reconciliation of changes in liabilities under insurance contracts and reinsurance contracts					
IFRS	6	issued [abstract] Liabilities under insurance contracts and reinsurance contracts issued at beginning of period	Xinstant, credit	IFRS 4.37 b Disclosure, IFRS 4.37 e Disclosure, IFRS 4.1G20 a Example,			
		Changes in liabilities under insurance contracts and reinsurance contracts issued [abstract]		IFRS 4.IG37 a Example			
IFRS	6	· ·					
IFRS	7	and reinsurance contracts issued	X _{duration, credit}	IFRS 4.IG37 b Example			
IFRS	7	Acquisitions through business combinations, liabilities under insurance contracts and reinsurance contracts issued	X _{duration, credit}	IFRS 4.37 e Common practice			
IFRS	7	Cash paid, liabilities under insurance contracts and reinsurance contracts issued	(X) _{duration, debit}	IFRS 4.IG37 c Example			
IFRS	7	Expense (income) included in profit or loss, liabilities under insurance contracts and reinsurance contracts issued	X _{duration, credit}	IFRS 4.IG37 d Example			
IFRS	7	Increase (decrease) through transfers, liabilities under insurance contracts and reinsurance contracts issued	X _{duration, credit}	IFRS 4.IG37 e Example			
IFRS	7	Increase (decrease) through net exchange differences, liabilities under insurance	X _{duration, credit}	IFRS 4.IG37 f Example			
IFRS	7	contracts and reinsurance contracts issued Increase (decrease) through adjustments arising from passage of time, liabilities under	X _{duration, credit}	IFRS 4.37 e Common practice			
IFRS	7	insurance contracts and reinsurance contracts issued Increase (decrease) through other changes, liabilities under insurance contracts and	X _{duration, credit}	IFRS 4.IG37 Example			
IFRS	7	reinsurance contracts issued Total increase (decrease) in liabilities under insurance contracts and reinsurance contracts		IFRS 4.IG37 Example			
IFRS	6	issued Liabilities under insurance contracts and reinsurance contracts issued at end of period	X _{instant. credit}	IFRS 4.37 b Disclosure, IFRS 4.37 e Disclosure, IFRS 4.IG20 a Example,			
			ensued, credit	IFRS 4.37 D Disclosure, IFRS 4.37 e Disclosure, IFRS 4.1G2U a Example, IFRS 4.1G37 a Example			
IFRS	5	Reconciliation of changes in deferred acquisition costs arising from insurance contracts [abstract]					
IFRS	6	Deferred acquisition costs arising from insurance contracts at beginning of period	X _{Instant, debit}	IFRS 4.37 e Disclosure, IFRS 4.1G23 a Example, IFRS 4.1G39 a Example			
IFRS	6	Changes in deferred acquisition costs arising from insurance contracts [abstract]					
IFRS	7	Amounts incurred, deferred acquisition costs arising from insurance contracts	X _{duration, debit}	IFRS 4.IG39 b Example			
IFRS	7	Acquisitions through business combinations, deferred acquisition costs arising from insurance contracts	X _{duration, debit}	IFRS 4.37 e Common practice			
IFRS	7	Amortisation, deferred acquisition costs arising from insurance contracts	(X) _{duration, credit}	IFRS 4.IG39 c Example			
IFRS	7	insurance contracts	(X) _{duration, credit}	IFRS 4.IG39 d Example			
IFRS	7	Increase (decrease) through net exchange differences, deferred acquisition costs arising from insurance contracts	X _{duration, debit}	IFRS 4.37 e Common practice			
IFRS	7		X _{duration, debit}	IFRS 4.37 e Common practice			
IFRS	7	Increase (decrease) through other changes, deferred acquisition costs arising from insurance contracts	X _{duration, debit}	IFRS 4.IG39 e Example			
IFRS	7		X _{duration, debit}	IFRS 4.IG39 Example			
IFRS	6	Deferred acquisition costs arising from insurance contracts at end of period	X _{instant, debit}	IFRS 4.37 e Disclosure, IFRS 4.1G23 a Example, IFRS 4.1G39 a Example			
IFRS	5	Reconciliation of changes in reinsurance assets [abstract]					
IFRS	6	Reinsurance assets at beginning of period	X _{instant, debit}	IFRS 4.37 e Disclosure			
IFRS	6	Changes in reinsurance assets [abstract]					

IFRS IFRS	7	Additions other than through business combinations, reinsurance assets Acquisitions through business combinations, reinsurance assets	X _{duration, debit} X _{duration, debit}	IFRS 4.37 e Common practice IFRS 4.37 e Common practice			
IFRS	7	Increase (decrease) through net exchange differences, reinsurance assets	X _{duration, debit}	IFRS 4.37 e Common practice			
IFRS	7	Increase (decrease) through adjustments arising from passage of time, reinsurance	X _{duration, debit}	IFRS 4.37 e Common practice			
IFRS	7	assets Increase (decrease) through other changes, reinsurance assets	X _{duration, debit}	IFRS 4.37 e Common practice			
IFRS	7	Total increase (decrease) in reinsurance assets	X _{duration, debit}	IFRS 4.IG37 Example			
IFRS	6	Reinsurance assets at end of period	X _{Instant, debit}	IFRS 4.37 e Disclosure			
IFRS	4	Disclosure of nature and extent of risks arising from insurance contracts [text block]	text block	IFRS 4.38 Disclosure			
IFRS	5	Description of objectives, policies and processes for managing risks arising from insurance contracts and methods used to manage those risks	text	IFRS 4.39 a Disclosure			
IFRS	5	Disclosure of insurance risk [text block]	text block	IFRS 4.39 c Disclosure			
IFRS	6	Disclosure of sensitivity to insurance risk [text block]	text block	IFRS 4.39 c (i) Disclosure			
IFRS	7	Sensitivity analysis to insurance risk	text	IFRS 4.39A a Disclosure			
IFRS	7	Qualitative information about sensitivity and information about those terms and conditions of insurance contracts that have material effect	text	IFRS 4.39A b Disclosure			
IFRS	6	Description of concentrations of insurance risk	text	IFRS 4.39 c (ii) Disclosure			
IFRS	6	Disclosure of actual claims compared with previous estimates [text block]	text block	IFRS 4.39 c (iii) Disclosure			
IFRS	5	Disclosure of credit risk of insurance contracts [text block]	text block	IFRS 4.39 d Disclosure			
IFRS	5	Disclosure of liquidity risk of insurance contracts [text block]	text block	IFRS 4.39 d Disclosure			
IFRS IFRS	5	Disclosure of market risk of insurance contracts [text block] Information about exposures to market risk arising from embedded derivatives contained in	text block text	IFRS 4.39 d Disclosure IFRS 4.39 e Disclosure			
		host insurance contract					
IFRS	4	Disclosure of types of insurance contracts [text block]	text block	IFRS 4 - Disclosure Common practice			
IFRS IFRS	5	Disclosure of types of insurance contracts [abstract] Disclosure of types of insurance contracts [table]	table	IFRS 4 - Disclosure Common practice			
IFRS	7	Types of insurance contracts [axis]	axis	IFRS 4 - Disclosure Common practice			
IFRS	8	Insurance contracts [member]	member [default]	IFRS 4 - Disclosure Common practice			
IFRS	9	Life insurance contracts [member]	member	IFRS 4 - Disclosure Common practice			
IFRS	9	Non-life insurance contracts [member]	member	IFRS 4 - Disclosure Common practice			
IFRS	6	Disclosure of types of insurance contracts [line items]	line items				
IFRS	7	Income arising from insurance contracts	X _{duration, credit}	IFRS 4.37 b Disclosure			
IFRS	7	Expense arising from insurance contracts	X _{duration, debit}	IFRS 4.37 b Disclosure			
IFRS	4	Disclosure of net, gross and reinsurer's share for amounts arising from insurance contracts [text block]	text block	IFRS 4 - Disclosure Common practice			
IFRS	5	Disclosure of net, gross and reinsurer's share for amounts arising from insurance contracts [abstract]					
IFRS	6	Disclosure of net, gross and reinsurer's share for amounts arising from insurance contracts	table	IFRS 4 - Disclosure Common practice			
IFRS	7	[table] Amounts arising from insurance contracts [axis]	axis	IFRS 4 - Disclosure Common practice			
IFRS	8	Net amount arising from insurance contracts [member]	member [default]	IFRS 4 - Disclosure Common practice			
IFRS	9	Gross amount arising from insurance contracts [member]	member	IFRS 4 - Disclosure Common practice			
IFRS	9	Reinsurer's share of amount arising from insurance contracts [member]	member	IFRS 4 - Disclosure Common practice			
IFRS	6	Disclosure of net, gross and reinsurer's share for amounts arising from insurance contracts fline items]	line items				
IFRS	7	[line items] Income arising from insurance contracts	X _{duration, credit}	IFRS 4.37 b Disclosure			
IFRS	7	Expense arising from insurance contracts	X _{duration, debit}	IFRS 4.37 b Disclosure			
AU	2	Disclosure of consolidated and separate financial statements [table]	table			ASIC CO10/654	No
IFRS	3	Consolidated and separate financial statements [axis]	axis	IAS 27.4 Disclosure	ASIC CO10/654		No
IFRS IFRS	4 5	Consolidated [member] Separate [member]	member member	IAS 27.4 Disclosure IAS 27.4 Disclosure			No No
AU	5	Separate [member] [836501] Notes - Life insurance contracts	member	IAS 27.4 Disclosure			No
AU	1	Disclosure of consolidated and separate financial statements [abstract]					No
AU	2	Disclosure of consolidated and separate financial statements [line items]	line items				No
AU	3	Life insurance contracts [abstract]					
AU	4	Disclosure of accounting policies for life insurance contract and related assets, liabilities, income	text block			AASB 1038.14.1.1 (a)	
AU	4	and expenses [text block] Disclosure of process used to determine assumptions and quantified disclosure of those	text block			AASB 1038.14.1.1 (c) , AASB	
AU	4	assumptions life insurance [text block] Disclosure of reconciliation of changes in life insurance liabilities [text block]	text block			1038.14.1.5. AASB 1038.14.1.1 (d) AASB 1038.14.1.1 (e)	
AU	4	Disclosure of reconciliation of changes in reinsurance assets of life insurer [text block]	text block			AASB 1038.14.1.1 (e)	
AU	4	Disclosure of life insurance expense [text block]	text block			AASB 1038.14.1.4 (b)	
AU	4	Disclosure of basis for apportionment of operation expense of life insurance entity [text block]	text block			AASB 1038.14.1.4 (c)	
AU	4	Disclosure of components of net life insurance contract liabilities [text block]	text block			AASB 1038.14.1.6	
		Disclosure of amount, timing and uncertainty of cash flows of life insurance contract [text block]				AASB 1038.15.1.1, AASB 1038.15.1.3	
AU	4						
AU	4					44CD 4000 47 4 44CD 4000 47 0 44CD	
AU	4	Disclosure of components of profit related to movement in life insurance [text block]	text block			AASB 1038.17.1, AASB 1038.17.2, AASB 1038.8.2. AASB 1038.8.3	
AU	4	Disclosure of components of profit related to movement in life insurance [text block] Disclosure of restrictions on assets [text block]	text block			1038.8.2. AASB 1038.8.3 AASB 1038.17.3, AASB 1038.17.3.1	
AU	4	Disclosure of components of profit related to movement in life insurance [text block]	text block			1038.8.2. AASB 1038.8.3	
AU	4	Disclosure of components of profit related to movement in life insurance [text block] Disclosure of restrictions on assets [text block] Disclosure of information in relation to guaranteed or assured returns of funds invested [text block] Retlande earnings wholly attributable to shareholders	text block text block text block X duration, credit			1038.8.2. AASB 1038.8.3 AASB 1038.17.3, AASB 1038.17.3.1 AASB 1038.17.4, AASB 1038.17.4.1 AASB 1038.17.5 (a)	
AU AU	4 4 4	Disclosure of components of profit related to movement in life insurance [text block] Disclosure of restrictions on assets [text block] Disclosure of information in relation to guaranteed or assured returns of funds invested [text block] Retained earnings wholly attributable to shareholders Retained earnings where allocation between participating policyholders and shareholders has	text block text block text block			1038.8.2. AASB 1038.8.3 AASB 1038.17.3, AASB 1038.17.3.1 AASB 1038.17.4, AASB 1038.17.4.1	
AU AU AU	4 4 4	Disclosure of components of profit related to movement in life insurance [text block] Disclosure of restrictions on assets [text block] Disclosure of information in relation to guaranteed or assured returns of funds invested [text block] Retlande earnings wholly attributable to shareholders	text block text block text block X duration, credit			1038.8.2. AASB 1038.8.3 AASB 1038.17.3, AASB 1038.17.3.1 AASB 1038.17.4, AASB 1038.17.4.1 AASB 1038.17.5 (a)	
AU AU AU AU	4 4 4 4	Disclosure of components of profit related to movement in life insurance [text block] Disclosure of restrictions on assets [text block] Disclosure of information in relation to guaranteed or assured returns of funds invested [text block] Retained earnings wholly attributable to shareholders Retained earnings where allocation between participating policyholders and shareholders has vet to be determined	text block text block text block X duration, credit X duration, credit			1038.8.2. AASB 1038.8.3 AASB 1038.17.3, AASB 1038.17.3.1 AASB 1038.17.4, AASB 1038.17.4.1 AASB 1038.17.5 (a) AASB 1038.17.5 (b)	
AU AU AU AU	4 4 4 4	Disclosure of components of profit related to movement in life insurance [text block] Disclosure of restrictions on assets [text block] Disclosure of information in relation to guaranteed or assured returns of funds invested [text block] Retained earnings wholly attributable to shareholders Retained earnings where allocation between participating policyholders and shareholders has vet to be determined Disclosure of capital information [text block]	text block text block text block X duration, credit X duration, credit text block			1038.8.2. AASB 1038.8.3 AASB 1038.17.3, AASB 1038.17.3.1 AASB 1038.17.4, AASB 1038.17.4.1 AASB 1038.17.5 (a) AASB 1038.17.5 (b)	
AU AU AU AU AU AU	4 4 4 4 4	Disclosure of components of profit related to movement in life insurance [text block] Disclosure of restrictions on assets [text block] Disclosure of information in relation to guaranteed or assured returns of funds invested [text block] Relatined earnings wholly attributable to shareholders Retained earnings where allocation between participating policyholders and shareholders has vet to be determined Disclosure of capital information [text block] Disclosure of life insurer's activities relating to managed funds and trust activities [text block] Disclosure of actuarial information [text block] Disclosure of process used to determine which assets back life insurance liabilities or life	text block text block text block X duration, credit X duration, credit text block text block			1038.8.2. AASB 1038.8.3 AASB 1038.17.3, AASB 1038.17.3.1 AASB 1038.17.4, AASB 1038.17.4.1 AASB 1038.17.5 (a) AASB 1038.17.5 (b) AASB 1038.17.8 AASB 1038.17.9	
AU AU AU AU AU AU AU AU AU	4 4 4 4 4	Disclosure of components of profit related to movement in life insurance (text block) Disclosure of restrictions on assets [text block] Disclosure of information in relation to guaranteed or assured returns of funds invested [text block] Retained earnings wholly attributable to shareholders Retained earnings whore allocation between participating policyholders and shareholders has vet to be determined Disclosure of capital information [text block] Disclosure of life insurer's activities relating to managed funds and trust activities [text block]	text block text block text block X duration, credit X duration, credit text block text block text block text block			1038.8.2. AASB 1038.8.3 AASB 1038.17.3., AASB 1038.17.3.1 AASB 1038.17.4, AASB 1038.17.4.1 AASB 1038.17.5 (a) AASB 1038.17.5 (b) AASB 1038.17.8 AASB 1038.17.9	
AU A	4 4 4 4 4 4 4	Disclosure of components of profit related to movement in life insurance (text block) Disclosure of restrictions on assets [text block] Disclosure of information in relation to guaranteed or assured returns of funds invested [text block] Retained earnings wholly attributable to shareholders Retained earnings wholly attributable to shareholders Retained earnings where allocation between participating policyholders and shareholders has vet to be determined Disclosure of capital information [text block] Disclosure of life insurer's activities relating to managed funds and trust activities [text block] Disclosure of process used to determine which assets back life insurance liabilities or life investment contract liabilities fixet block] Disclosure of reconciliation of reported results with Life Insurance Act results [text block]	text block text block text block X duration, credit X duration, credit text block			1038.8.2. AASB 1038.8.3 AASB 1038.17.3. AASB 1038.17.4.1 AASB 1038.17.4, AASB 1038.17.4.1 AASB 1038.17.5 (a) AASB 1038.17.5 (b) AASB 1038.17.9 AASB 1038.17.10 AASB 1038.17.11 AASB 1038.17.11	
AU A	4 4 4 4 4	Disclosure of components of profit related to movement in life insurance (text block) Disclosure of restrictions on assets [text block] Disclosure of information in relation to guaranteed or assured returns of funds invested [text block] Retained earnings wholly attributable to shareholders Retained earnings where allocation between participating policyholders and shareholders has vet to be determined Disclosure of capital information [text block] Disclosure of iffe insurer's activities relating to managed funds and trust activities [text block] Disclosure of process used to determine which assets back life insurance liabilities or life investment contract liabilities [text block] Disclosure of reconcliation of reported results with Life Insurance Act results [text block] Disclosure of investment-linked and non-investment linked business [text block]	text block text block text block X duration, credit X duration, credit text block			1038.8.2. AASB 1038.8.3 AASB 1038.17.3.1 AASB 1038.17.4. AASB 1038.17.4.1 AASB 1038.17.5. (a) AASB 1038.17.5. (b) AASB 1038.17.5. (b) AASB 1038.17.9 AASB 1038.17.10 AASB 1038.17.11 AASB 1038.17.11 AASB 1038.17.11	
AU A	4 4 4 4 4 4 4 4	Disclosure of components of profit related to movement in life insurance (text block) Disclosure of restrictions on assets (text block) Disclosure of information in relation to guaranteed or assured returns of funds invested (text block) Retained earnings wholly attributable to shareholders Retained earnings whore allocation between participating policyholders and shareholders has vet to be determined Disclosure of capital information (text block) Disclosure of actuarial information (text block) Disclosure of process used to determine wholk) Disclosure of process used to determine wholk who	text block text block text block X duration, credit X duration, credit text block			1038.8.2. AASB 1038.13. AASB 1038.17.3.1 AASB 1038.17.4. AASB 1038.17.4.1 AASB 1038.17.5. (a) AASB 1038.17.5. (b) AASB 1038.17.5. (b) AASB 1038.17.9 AASB 1038.17.10 AASB 1038.17.11 AASB 1038.17.11 AASB 1038.17.11 AASB 1038.17.12.1 AASB 1038.18.1.1	
AU A	4 4 4 4 4 4 4 4	Disclosure of components of profit related to movement in life insurance (text block) Disclosure of restrictions on assets (text block) Disclosure of information in relation to guaranteed or assured returns of funds invested (text block) Retained earnings wholly attributable to shareholders Retained earnings where allocation between participating policyholders and shareholders has vet to be determined Disclosure of capital information (text block) Disclosure of actuarial information (text block) Disclosure of actuarial information (text block) Disclosure of process used to determine which assets back life insurance liabilities or life investment contract liabilities (text block) Disclosure of process used to determine which assets back life insurance liabilities or life investment contract liabilities (text block) Disclosure of process used not one investment linked business (text block) Disclosure of investment-linked and non-investment linked business (text block) Disclosure of disaggregated information of statutory funds and shareholder fund (text block) Disclosure of insurance policy liabilities (text block)	text block text block text block X duration, credit X duration, credit text block			1038.8.2. AASB 1038.8.3 AASB 1038.17.3.1 AASB 1038.17.4. AASB 1038.17.4.1 AASB 1038.17.5. (a) AASB 1038.17.5. (b) AASB 1038.17.5. (b) AASB 1038.17.9 AASB 1038.17.10 AASB 1038.17.11 AASB 1038.17.11 AASB 1038.17.11	
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AU A	4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	Disclosure of components of profit related to movement in life insurance (text block) Disclosure of restrictions on assets [text block] Disclosure of information in relation to guaranteed or assured returns of funds invested [text block] Retained earnings wholly attributable to shareholders Retained earnings where allocation between participating policyholders and shareholders has vert to be determined Disclosure of capital information [text block] Disclosure of life insurer's activities relating to managed funds and trust activities [text block] Disclosure of information [text block] Disclosure of actuarial information [text block] Disclosure of actuarial information [text block] Disclosure of process used to determine which assets back life insurance liabilities or life investment contract liabilities litext block] Disclosure of reconciliation of reported results with Life Insurance Act results [text block] Disclosure of resolutional and non-investment linked business [text block] Disclosure of insurance policy liabilities [text block] Disclosure of insurance policy liabilities [text block] Disclosure of consolidated and separate financial statements [abstact] Consolidated and separate financial statements [abstact] Disclosure of consolidated and separate financial statements [line Items] General insurance contracts [abstract] Disclosure of consolidated and separate financial statements [line Items] General insurance contracts [abstract] Disclosure of process used to determine which assets back insurance liabilities [text block] Disclosure of reconsiliation of changes in deferred acquisition costs [text block] Disclosure of reconsolidation of changes in inferior acquisition costs [text block] Disclosure of contatanding claims ilability and risk margin [text block] Disclosure of contatanding claims ilability and risk margin [text block] Disclosure of capital adequacy [text block] Disclosure of openses used to determine assumptions and quantified disclosure of those assumptions genera	text block text block text block X duration, credit X duration, credit text block	IAS 27.4 Disclosure		1038.8.2. AASB 1038.13. AASB 1038.17.3. AASB 1038.17.4.1 AASB 1038.17.4. AASB 1038.17.4.1 AASB 1038.17.5 (a) AASB 1038.17.5 (b) AASB 1038.17.9 AASB 1038.17.9 AASB 1038.17.9 AASB 1038.17.10 AASB 1038.17.11 AASB 1038.17.12.1 AASB 1038.17.12.1 AASB 1038.18.2.1, AASB 1038.18.2 AASB 1038.18.2.1, AASB 1038.18.2 AASB 1038.18.1 AASB 1038.18.1 AASB 1038.17.1, AASB 1038.17.2, AASB 1038.8.3 ASIC CO10/654 AASB 1023.17.6.1 (a) AASB 1023.17.8, AASB 1023.17.6.1 (d), AASB 1023.17.6.1 (d) AASB 1023.17.6.1 (e) AASB 1023.17.7.4 (e) (b) (iii) and AASB 1023.17.1 (c) AASB 1023.17.7.5 AASB 1023.17.7.5 AASB 1023.17.7.5 AASB 1023.17.7.5 AASB 1023.17.6.1 (e)	No No No No No No No No No No No No No N
AU A	4 4 4 4 4 4 4 4 4 4 4 4 4 4 5 5	Disclosure of components of profit related to movement in life insurance (text block) Disclosure of restrictions on assets [text block] Disclosure of information in relation to guaranteed or assured returns of funds invested [text block] Retained earnings whorly attributable to shareholders Retained earnings where allocation between participating policyholders and shareholders has vert to be determined Disclosure of capital information [text block] Disclosure of life insurer's activities relating to managed funds and trust activities [text block] Disclosure of life insurer's activities relating to managed funds and trust activities [text block] Disclosure of actuarial information [text block] Disclosure of actuarial information [text block] Disclosure of reconciliation of reported results with Life insurance Act results [text block] Disclosure of reconciliation of reported results with Life insurance Act results [text block] Disclosure of investment-linked and non-investment linked business [text block] Disclosure of insurance policy liabilities [text block] Disclosure of insurance policy liabilities [text block] Disclosure of consolidated and separate financial statements [abstact] Consolidated and separate financial statements [abstact] Disclosure of consolidated and separate financial statements [line Items] General insurance contracts [abstract] Disclosure of consolidated and separate financial statements [line Items] General insurance contracts [abstract] Disclosure of process used to determine which assets back insurance liabilities [text block] Disclosure of reconciliation of changes in deferred acquisition costs [text block] Disclosure of reconciliation of changes in deferred acquisition costs [text block] Disclosure of reconciliation of changes in inferior acquisition costs [text block] Disclosure of constrainty analysis of key actuarial assumptions [text block] Disclosure of consolidated and separate financial statements [abstract] Disclosure of consolidated and separate [in	text block text block text block text block X duration, credit X duration, credit text block	IAS 27.4 Disclosure		1038.8.2. AASB 1038.13. AASB 1038.17.3. AASB 1038.17.4.1 AASB 1038.17.4. AASB 1038.17.4.1 AASB 1038.17.5 (a) AASB 1038.17.5 (b) AASB 1038.17.9 AASB 1038.17.9 AASB 1038.17.9 AASB 1038.17.10 AASB 1038.17.11 AASB 1038.17.12.1 AASB 1038.17.12.1 AASB 1038.18.2.1, AASB 1038.18.2 AASB 1038.18.2.1, AASB 1038.18.2 AASB 1038.18.1 AASB 1038.18.1 AASB 1038.17.1, AASB 1038.17.2, AASB 1038.8.3 ASIC CO10/654 AASB 1023.17.6.1 (a) AASB 1023.17.8, AASB 1023.17.6.1 (d), AASB 1023.17.6.1 (d) AASB 1023.17.6.1 (e) AASB 1023.17.7.4 (e) (b) (iii) and AASB 1023.17.1 (c) AASB 1023.17.7.5 AASB 1023.17.7.5 AASB 1023.17.7.5 AASB 1023.17.7.5 AASB 1023.17.6.1 (e)	No No No No No No No No No
AU A	4 4 4 4 4 4 4 4 4 4 4 4 4 4 5 5 5 1 1 2 2 2 3 4 4 5 5 5 1 1 2 2 2 3 3 4 5 5 5 1 1 2 2 2 3 3 4 5 5 5 1 1 2 2 2 3 3 4 5 5 5 1 1 2 2 2 3 3 4 5 5 5 1 1 2 2 2 3 3 4 5 5 5 1 1 2 2 2 3 3 4 5 5 5 1 1 2 2 2 3 3 4 5 5 5 1 1 2 2 2 3 3 4 5 5 5 1 1 2 2 2 3 3 4 5 5 5 1 1 2 2 2 3 3 5 5 5 1 1 2 2 2 3 3 5 5 5 1 1 2 2 3 3 5 5 5 1 1 2 2 3 3 5 5 5 1 1 2 2 3 3 5 5 5 1 1 2 2 3 3 5 5 5 1 1 2 2 3 3 5 5 5 1 1 2 2 3 3 5 5 5 1 1 2 2 3 3 5 5 5 1 1 2 2 3 3 5 5 5 1 1 2 2 3 3 5 5 5 1 1 2 2 3 3 5 5 5 1 1 2 2 3 3 5 5 5 5 1 1 2 2 3 3 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	Disclosure of components of profit related to movement in life insurance (text block) Disclosure of restrictions on assets [text block] Disclosure of information in relation to guaranteed or assured returns of funds invested [text block] Retained earnings when will custom between participating policyholders and shareholders Retained earnings where allocation between participating policyholders and shareholders has vet to be determined Disclosure of apital information [text block] Disclosure of apital information [text block] Disclosure of actuarial information [text block] Disclosure of actuarial information [text block] Disclosure of process used to determine which assets back life insurance liabilities or life investment contract tabilities fixer block] Disclosure of reconciliation of reported results with Life Insurance Act results [text block] Disclosure of investment-linked and non-investment linked business [text block] Disclosure of investment-linked and non-investment linked business [text block] Disclosure of insurance policy liabilities [text block] Disclosure of insurance policy liabilities [text block] Disclosure of orosolidated and separate financial statements [text block] Disclosure of orosolidated and separate financial statements [text block] Disclosure of consolidated manual statements [abstract] Disclosure of consolidated and separate financial statements [text block] Disclosure of consolidated and separate financial statements [text block] Disclosure of consolidated and separate financial statements [text block] Disclosure of consolidated and separate financial statements [text block] Disclosure of consolidated and separate financial statements [text block] Disclosure of reconsiliation of changes in deferred acquisition costs [text block] Disclosure of reconsiliation of changes in deferred acquisition costs [text block] Disclosure of net claims incurred [text block] Disclosure of outstanding claims liability and risk margin [text block] Disclosure of capital adequacy	text block text block text block X duration, credit X duration, credit text block	IAS 27.4 Disclosure		1038.8.2. AASB 1038.13. AASB 1038.17.3. AASB 1038.17.4.1 AASB 1038.17.4. AASB 1038.17.4.1 AASB 1038.17.5 (a) AASB 1038.17.5 (b) AASB 1038.17.9 AASB 1038.17.9 AASB 1038.17.9 AASB 1038.17.10 AASB 1038.17.11 AASB 1038.17.12.1 AASB 1038.17.12.1 AASB 1038.18.2.1, AASB 1038.18.2 AASB 1038.18.2.1, AASB 1038.18.2 AASB 1038.18.1 AASB 1038.18.1 AASB 1038.17.1, AASB 1038.17.2, AASB 1038.8.3 ASIC CO10/654 AASB 1023.17.6.1 (a) AASB 1023.17.8, AASB 1023.17.6.1 (d), AASB 1023.17.6.1 (d) AASB 1023.17.6.1 (e) AASB 1023.17.7.4 (e) (b) (iii) and AASB 1023.17.1 (c) AASB 1023.17.7.5 AASB 1023.17.7.5 AASB 1023.17.7.5 AASB 1023.17.7.5 AASB 1023.17.6.1 (e)	No No No No No No No No No No No No No N
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AU A	4 4 4 4 4 4 4 4 4 4 4 4 4 4 5 5 5 1 1 2 2 2 3 4 4 5 5 5 1 1 2 2 2 3 3 4 5 5 5 1 1 2 2 2 3 3 4 5 5 5 1 1 2 2 2 3 3 4 5 5 5 1 1 2 2 2 3 3 4 5 5 5 1 1 2 2 2 3 3 4 5 5 5 1 1 2 2 2 3 3 4 5 5 5 1 1 2 2 2 3 3 4 5 5 5 1 1 2 2 2 3 3 4 5 5 5 1 1 2 2 2 3 3 4 5 5 5 1 1 2 2 2 3 3 5 5 5 1 1 2 2 2 3 3 5 5 5 1 1 2 2 3 3 5 5 5 1 1 2 2 3 3 5 5 5 1 1 2 2 3 3 5 5 5 1 1 2 2 3 3 5 5 5 1 1 2 2 3 3 5 5 5 1 1 2 2 3 3 5 5 5 1 1 2 2 3 3 5 5 5 1 1 2 2 3 3 5 5 5 1 1 2 2 3 3 5 5 5 1 1 2 2 3 3 5 5 5 1 1 2 2 3 3 5 5 5 5 1 1 2 2 3 3 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	Disclosure of components of profit related to movement in life insurance (text block) Disclosure of restrictions on assets [text block] Disclosure of information in relation to guaranteed or assured returns of funds invested [text block] Retained earnings whorly attributable to shareholders Retained earnings where allocation between participating policyholders and shareholders has vert to be determined Disclosure of capital information [text block] Disclosure of life insurer's activities relating to managed funds and trust activities [text block] Disclosure of extuarial information [text block] Disclosure of actuarial information [text block] Disclosure of actuarial information [text block] Disclosure of process used to determine which assets back life insurance liabilities or life investment-linked and non-investment linked business (text block) Disclosure of reconciliation of reported results with Life Insurance Act results [text block] Disclosure of investment-linked and non-investment linked business (text block) Disclosure of insurance policy liabilities [text block] Disclosure of insurance policy liabilities [text block] Disclosure of consolidated and separate financial statements [abstact] Consolidated and separate financial statements [abstact] Disclosure of consolidated and separate financial statements [line Items] General insurance contracts [abstract] Disclosure of consolidated and separate financial statements [line Items] Ceneral insurance contracts [abstract] Disclosure of process used to determine which assets back insurance liabilities [text block] Disclosure of reconciliation of changes in deferred acquisition costs [text block] Disclosure of reconciliation of changes in deferred acquisition costs [text block] Disclosure of costanding claims liability and risk margin [text block] Disclosure of capital adequacy [text block] Disclosure of capital adequacy [text block] Disclosure of onesitivity analysis of key actuarial assumptions and quantified disclosure of those ass	text block text block text block text block X duration, credit X duration, credit text block	IAS 27.4 Disclosure IAS 33 - Disclosure Disclosure		1038.8.2. AASB 1038.13. AASB 1038.17.3. AASB 1038.17.4.1 AASB 1038.17.4. AASB 1038.17.4.1 AASB 1038.17.5 (a) AASB 1038.17.5 (b) AASB 1038.17.9 AASB 1038.17.9 AASB 1038.17.9 AASB 1038.17.10 AASB 1038.17.11 AASB 1038.17.12.1 AASB 1038.17.12.1 AASB 1038.18.2.1, AASB 1038.18.2 AASB 1038.18.2.1, AASB 1038.18.2 AASB 1038.18.1 AASB 1038.18.1 AASB 1038.17.1, AASB 1038.17.2, AASB 1038.8.3 ASIC CO10/654 AASB 1023.17.6.1 (a) AASB 1023.17.8, AASB 1023.17.6.1 (d), AASB 1023.17.6.1 (d) AASB 1023.17.6.1 (e) AASB 1023.17.7.4 (e) (b) (iii) and AASB 1023.17.1 (c) AASB 1023.17.7.5 AASB 1023.17.7.5 AASB 1023.17.7.5 AASB 1023.17.7.5 AASB 1023.17.6.1 (e)	No No No No No No No No No No
AU A	4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	Disclosure of components of profit related to movement in life insurance (text block) Disclosure of restrictions on assets [text block] Disclosure of information in relation to guaranteed or assured returns of funds invested [text block] Retained earnings wholly attributable to shareholders Retained earnings wholly attributable to shareholders and shareholders has vert to be determined Disclosure of capital information [text block] Disclosure of interior earning interior earning the shareholder fund [text block] Disclosure of process used to determine which assets back life insurance liabilities or life investment contract liabilities fixet block] Disclosure of investment-linked and non-investment linked business [text block] Disclosure of investment-linked and non-investment linked business [text block] Disclosure of investment-linked and non-investment linked business [text block] Disclosure of orosolidated and separate financial statements [table] Consolidated and separate financial statements [table] Consolidated and separate financial statements [tible] Consolidated and separate financial statements [line items] General insurance contracts [abstract] Disclosure of consolidated and separate financial statements [line items] General insurance contracts [abstract] Disclosure of resolidated and separate financial statements [line items] Ceneral insurance contracts [abstract] Disclosure of resolidated and separate financial statements [line items] Disclosure of resolidated and separate financial statements [text block] Disclosure of resolidated and separate financial statements [text block] Disclosure of resolidated and separate financial statements [text block] D	text block text block text block X duration, credit X duration, credit text block	IAS 27.4 Disclosure		1038.8.2. AASB 1038.13. AASB 1038.17.3. AASB 1038.17.4.1 AASB 1038.17.4. AASB 1038.17.4.1 AASB 1038.17.5 (a) AASB 1038.17.5 (b) AASB 1038.17.9 AASB 1038.17.9 AASB 1038.17.9 AASB 1038.17.10 AASB 1038.17.11 AASB 1038.17.12.1 AASB 1038.17.12.1 AASB 1038.18.2.1, AASB 1038.18.2 AASB 1038.18.2.1, AASB 1038.18.2 AASB 1038.18.1 AASB 1038.18.1 AASB 1038.17.1, AASB 1038.17.2, AASB 1038.8.3 ASIC CO10/654 AASB 1023.17.6.1 (a) AASB 1023.17.8, AASB 1023.17.6.1 (d), AASB 1023.17.6.1 (d) AASB 1023.17.6.1 (e) AASB 1023.17.7.4 (e) (b) (iii) and AASB 1023.17.1 (c) AASB 1023.17.7.5 AASB 1023.17.7.5 AASB 1023.17.7.5 AASB 1023.17.7.5 AASB 1023.17.6.1 (e)	No No No No No No No No No No

IEDC	-	Total basic earnings (loss) per share	V VV	IAS 33.66 Disclosure			
IFRS IFRS	4	Diluted earnings per share [abstract]	X.XX _{duration}	IAS 33.06 DISCIOSUTE			
IFRS	5	Diluted earnings (loss) per share from continuing operations	X.XX _{duration}	IAS 33.66 Disclosure			
IFRS IFRS	5 5	Diluted earnings (loss) per share from discontinued operations Total diluted earnings (loss) per share	X.XX _{duration} X.XX _{duration}	IAS 33.68 Disclosure IAS 33.66 Disclosure			
IFRS	4	Profit (loss), attributable to ordinary equity holders of parent entity [abstract]	A. Anduration	INS 33.00 Disclosure			
IFRS	5	Profit (loss) from continuing operations attributable to ordinary equity holders of parent entity	X _{duration, credit}	IAS 33.70 a Disclosure			
IFRS	5	Profit (loss) from discontinued operations attributable to ordinary equity holders of parent entity	X _{duration, credit}	IAS 33.70 a Disclosure			
IFRS	5	Profit (loss), attributable to ordinary equity holders of parent entity	X _{duration, credit}	IAS 33.70 a Disclosure			
IFRS	5	Profit (loss) from continuing operations attributable to ordinary equity holders of parent entity including dilutive effects	X _{duration, credit}	IAS 33.70 a Disclosure			
IFRS	5	Profit (loss) from discontinued operations attributable to ordinary equity holders of parent entity including dilutive effects	X _{duration, credit}	IAS 33.70 a Disclosure			
IFRS	5	Profit (loss), attributable to ordinary equity holders of parent entity including dilutive effects	X _{duration, credit}	IAS 33.70 a Disclosure			
IFRS	4	Weighted average ordinary shares and adjusted weighted average ordinary shares [abstract]					
IFRS	5	Weighted average number of ordinary shares outstanding	shares	IAS 33.70 b Disclosure			
IFRS IFRS	5	Adjusted weighted average number of ordinary shares outstanding Increase (decrease) in number of ordinary shares issued	shares shares	IAS 33.70 b Disclosure IAS 1.112 c Common practice			
IFRS	4	Explanation of adjustments of numerator to calculate basic earnings per share	text	IAS 33.70 a Disclosure			
IFRS	4	Explanation of adjustments of numerator to calculate diluted earnings per share	text	IAS 33.70 a Disclosure			
IFRS	4	per share	text	IAS 33.70 b Disclosure			
IFRS	5	Dilutive effect of convertible instruments on number of ordinary shares	shares	IAS 33.70 b Common practice			
IFRS IFRS	5	Dilutive effect of share options on number of ordinary shares Description of instruments with potential future dilutive effect not included in calculation of	shares text	IAS 33.70 b Common practice IAS 33.70 c Disclosure			
IFRS	4	diluted earnings per share Description of transactions after reporting period that significantly change number of ordinary	text	IAS 33.70 d Disclosure			
IFRS	4	shares outstanding Description of transactions after reporting period that significantly change number of potential	text	IAS 33.70 d Disclosure			
		ordinary shares outstanding Disclosure of consolidated and separate financial statements [table]	table			ASIC CO10/654	No
AU IFRS	3	Consolidated and separate financial statements [table]	axis	IAS 27.4 Disclosure	ASIC CO10/654		No No
IFRS	4	Consolidated [member]	member	IAS 27.4 Disclosure			No
IFRS IFRS	5	Separate [member] [842000] Notes - Effects of changes in foreign exchange rates	member	IAS 27.4 Disclosure			No
AU	1	Disclosure of consolidated and separate financial statements [abstract]					No
AU	2	Disclosure of consolidated and separate financial statements [line items]	line items	IAS 21 Diselector District			No
IFRS IFRS	3	Disclosure of effect of changes in foreign exchange rates [text block] Description of functional currency	text block text	IAS 21 - Disclosure Disclosure IAS 21.53 Disclosure IAS 21.57 C Disclosure			
IFRS	4	Description of presentation currency	text	IAS 1.51 d Disclosure, IAS 21.57 c Disclosure			
IFRS	4	Description of reason why presentation currency is different from functional currency	text	IAS 21.53 Disclosure			
IFRS IFRS	4	Description of reason for change in functional currency Description of currency in which supplementary information is displayed	text	IAS 21.54 Disclosure IAS 21.57 b Disclosure			
IFRS	4	Description of currency in which supplementary information is displayed Description of methods of translation used to determine supplementary information	text	IAS 21.57 c Disclosure			
IFRS	4	Foreign exchange gain (loss)	X _{duration, credit}	IAS 21.52 a Disclosure IAS 7 - A Statement of cash flows for an entity other than a financial institution Example			
IFRS	4	Net foreign exchange gain	X _{duration, credit}	other than a financial institution Example IAS 21.52 a Common practice			
IFRS IFRS	4	Net foreign exchange loss Reserve of exchange differences on translation	X _{duration, debit}	IAS 21.52 a Common practice IAS 21.52 b Disclosure			
IFRS	4	Foreign exchange rates [abstract]	X _{instant, credit}	IAS 21.52 D DISCIOSURE			
IFRS	5	Closing foreign exchange rate	X.XX _{instant}	IAS 1.112 c Common practice			
IFRS	5	Average foreign exchange rate	X.XX _{duration}	IAS 1.112 c Common practice			
AU IFRS	2	Disclosure of consolidated and separate financial statements [table] Consolidated and separate financial statements [axis]	table	IAS 27.4 Disclosure	ASIC CO10/654	ASIC CO10/654	No No
IFRS	4	Consolidated [member]	member	IAS 27.4 Disclosure			No
IFRS	5	Separate [member]	member	IAS 27.4 Disclosure			No
IFRS AU	1	[851100] Notes - Cash flow statement Disclosure of consolidated and separate financial statements [abstract]					No
AU		Disclosure of consolidated and separate financial statements [line items]					No
	2		line items				110
IFRS	3	Disclosure of cash flow statement [text block]	text block	IAS 7 - Presentation of a statement of cash flows Disclosure			NO.
				IAS 7 - Presentation of a statement of cash flows Disclosure IAS 7.40 a Disclosure IAS 7.40 b Disclosure			
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IFRS	10		member	IFRS 5 - Example 12 Example, IFRS 5.38 Disclosure			
1500		relating to non-current assets or disposal groups held for sale [member]					
IFRS	10	* ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' '	member	Effective 2015-01-01 IAS 1.108 Example			
IFRS	10	risk of liability [member]	member	Effective 2015-01-01 IAS 1.108 Example			
IFRS IFRS	10		member member	IFRS 4.IG58 Disclosure IFRS 4.IG58 Disclosure			
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IFRS	9		member	IAS 1.106 Disclosure, IAS 1.108 Example			
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IFRS	6		X _{duration, credit}	IAS 1.7 Disclosure, IAS 1.91 a Disclosure			
IFRS	6	Other comprehensive income, net of tax, available-for-sale financial assets	X _{duration, credit}	Expiry date 2015-01-01 IAS 1.7 Disclosure, Expiry date 2015-01- 01 IAS 1.91 a Disclosure			
IFRS	6		X _{duration, credit}	IAS 1.7 Disclosure, IAS 1.91 a Disclosure			
IFRS	6	Other comprehensive income, net of tax, hedges of net investments in foreign operations	X _{duration, credit}	IAS 1.91 a Disclosure, IAS 39.102 a Disclosure			
IFRS	6	Other comprehensive income, net of tax, gains (losses) from investments in equity instruments	X _{duration, credit}	Effective 2015-01-01 IAS 1.7 Disclosure			
IFRS	6		X _{duration, credit}	IAS 1.7 Disclosure, IAS 1.91 a Disclosure			
IFRS	6	benefit plans	X _{duration, credit}	IAS 1.7 Disclosure, IAS 1.91 a Disclosure			
IFRS	6	attributable to change in credit risk of liability	X _{duration, credit}	Effective 2015-01-01 IAS 1.7 Disclosure			
IFRS	6	equity method, net of tax	X _{duration, credit}	IAS 1.91 a Disclosure, IFRS 12.B16 C Disclosure			
AU IFRS	2	Disclosure of consolidated and separate financial statements [table] Consolidated and separate financial statements [axis]	table axis	IAS 27.4 Disclosure	ASIC CO10/654	ASIC CO10/654	No No
IFRS	4	Consolidated [member]	member	IAS 27.4 Disclosure			No
IFRS	5		member	IAS 27.4 Disclosure			No
IFRS AU	1	[861200] Notes - Share capital, reserves and other equity interest Disclosure of consolidated and separate financial statements [abstract]					No
AU	2		line items				No
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IFRS	6	Disclosure of classes of share capital [table]	table	IAS 1.79 a Disclosure			
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IFRS IFRS	9		member [default] member	IAS 1.79 a Disclosure IAS 1.79 a Common practice, IAS 33.66 Disclosure			
IFRS	9	Preference shares [member]	member	IAS 1.79 a Common practice			
IFRS	6		line items	146 1 70 - (f) Distance			
IFRS IFRS	7		shares	IAS 1.79 a (i) Disclosure			
IFRS	8		shares	IAS 1.79 a (ii) Disclosure			
IFRS	8	Number of shares issued but not fully paid	shares	IAS 1.79 a (ii) Disclosure			
IFRS IFRS	8		shares X.XX _{instant}	IAS 1.106 d Common practice IAS 1.79 a (iii) Disclosure			
IFRS	7		text	IAS 1.77 a (iii) Disclosure			
IFRS	7	** .					
IFRS IFRS	8	33	shares	IAS 1.79 a (iv) Disclosure			
IFRS	9	* * * * * * * * * * * * * * * * * * * *	shares	IAS 1.79 a (iv) Disclosure			
IFRS	8	ů .	shares	IAS 1.79 a (iv) Disclosure			
IFRS IFRS	7		text shares	IAS 1.79 a (v) Disclosure IAS 1.79 a (vi) Disclosure			
IFRS	7		shares	IAS 1.79 a (vi) Disclosure			
IFRS	7	Description of terms of shares reserved for issue under options and contracts for sale of	text	IAS 1.79 a (vii) Disclosure			
IFRS	4	shares	text block	IAS 1.79 b Disclosure			
IFRS	5	1.77					
IFRS	6		table	IAS 1.79 b Disclosure			
IFRS IFRS	7		axis member [default]	IAS 1.79 b Disclosure IAS 1.106 Disclosure, IAS 1.79 b Disclosure			
IFRS	9		member	IAS 1.108 Example, IAS 16.39 Disclosure, IFRS 1.IG10 Disclosure			
IFRS	9		member	IAS 1.108 Example, IAS 21.52 b Disclosure			
IFRS IFRS	9	Reserve of cash flow hedges [member] Reserve of gains and losses on remeasuring available-for-sale financial assets	member member	IAS 1.108 Example Expiry date 2015-01-01 IAS 1.108 Example			
IFRS	9	[member]	member	IAS 1.108 Example			
IFRS	9		member	IAS 1.108 Example			
IFRS	9	Amount recognised in other comprehensive income and accumulated in equity relating to non-current assets or disposal groups held for sale [member]	member	IFRS 5 - Example 12 Example, IFRS 5.38 Disclosure			
IFRS	9	Reserve of gains and losses from investments in equity instruments [member]	member	Effective 2015-01-01 IAS 1.108 Example			
IFRS	9	Reserve of change in fair value of financial liability attributable to change in credit risk of liability [member]	member	Effective 2015-01-01 IAS 1.108 Example			
IFRS	9		member	IFRS 4.IG58 Disclosure			
IFRS IFRS	9		member member	IFRS 4.IG58 Disclosure IFRS 4.IG22 f Disclosure			
IFRS	6		line items				
IFRS	7		text	IAS 1.79 b Disclosure			
IFRS IFRS	4		text text	IAS 1.80 Disclosure IAS 1.136A a Disclosure			
IFRS	4	Information about objectives, policies and processes for managing entity's obligation to	text	IAS 1.136A b Disclosure			
IFRS	4	repurchase or redeem puttable financial instruments	X _{duration, credit}	IAS 1.136A c Disclosure			
IFRS	4	Information about how expected cash outflow on redemption or repurchase was determined	Aduration, credit text	IAS 1.136A C Disclosure			
AU	2	Disclosure of consolidated and separate financial statements [table]	table			ASIC CO10/654	No
IFRS	3	Consolidated and separate financial statements [axis]	axis	IAS 27.4 Disclosure	ASIC CO10/654		No
IFRS IFRS	5	Consolidated [member] Separate [member]	member member	IAS 27.4 Disclosure IAS 27.4 Disclosure			No No
IFRS	3	[868200] Notes - Rights to interests arising from decommissioning, restoration and environmental					.10
AU	1	rehabilitation funds Disclosure of consolidated and separate financial statements [abstract]					No
AU	2	Disclosure of consolidated and separate financial statements [line items]	line items				No
IFRS IFRS	3	Disclosure of interest in funds [text block] Description of nature of interest in funds	text block text	IFRIC 5 - Consensus Disclosure IFRIC 5.11 Disclosure			
IFRS	4		text	IFRIC 5.11 Disclosure			
AU	2	Disclosure of consolidated and separate financial statements [table]	table			ASIC CO10/654	No
IFRS IFRS	3	Consolidated and separate financial statements [axis] Consolidated [member]	axis member	IAS 27.4 Disclosure IAS 27.4 Disclosure	ASIC CO10/654		No No
			member	IAS 27.4 Disclosure			No
IFRS	5	[868500] Notes - Members' shares in co-operative entities and similar instruments					
IFRS							No
IFRS AU	1	Disclosure of consolidated and separate financial statements [abstract]	line items				No
IFRS		Disclosure of consolidated and separate financial statements [abstract]	line items text block	IFRIC 2 - Disclosure Disclosure			No
AU AU	1 2	Disclosure of consolidated and separate financial statements [abstract] Disclosure of consolidated and separate financial statements [line items]	text block	IFRIC 2 - Disclosure Disclosure IFRIC 2.13 Disclosure			No
AU AU IFRS	1 2 3	Disclosure of consolidated and separate financial statements [abstract] Disclosure of consolidated and separate financial statements [line items] Disclosure of redemption prohibition, transfer between financial liabilities and equity [text block] Transfer between financial liabilities and equity attributable to change in redemption prohibition Description of timing and reason for transfer between financial liabilities and equity attributable	text block X _{duration}				No
AU AU IFRS IFRS IFRS	1 2 3 4	Disclosure of consolidated and separate financial statements [abstract] Disclosure of consolidated and separate financial statements [line items] Disclosure of redemption prohibition, transfer between financial liabilities and equity [text block] Transfer between financial liabilities and equity attributable to change in redemption prohibition Description of timing and reason for transfer between financial liabilities and equity attributable to change in redemption prohibition	text block X _{duration}	IFRIC 2.13 Disclosure		ASIC C010/654	
AU AU IFRS IFRS	1 2 3	Disclosure of consolidated and separate financial statements [abstract] Disclosure of consolidated and separate financial statements [line items] Disclosure of redemption prohibition, transfer between financial liabilities and equity [text block] Transfer between financial liabilities and equity attributable to change in redemption prohibition Description of timing and reason for transfer between financial liabilities and equity attributable to change in redemption prohibition	text block X _{duration} text	IFRIC 2.13 Disclosure	ASIC CO10/654	ASIC C010/654	No No No
AU AU IFRS IFRS IFRS AU IFRS IFRS	1 2 3 4 4 2 3 4	Disclosure of consolidated and separate financial statements [abstract] Disclosure of consolidated and separate financial statements [line items] Disclosure of consolidated and separate financial statements [line items] Disclosure of redemption prohibition, transfer between financial liabilities and equity [text block] Transfer between financial liabilities and equity attributable to change in redemption prohibition Description of timing and reason for transfer between financial liabilities and equity attributable to change in redemption prohibition Disclosure of consolidated and separate financial statements [table] Consolidated and separate financial statements [axis] Consolidated [member]	text block X _{duration} text table axis member	IFRIC 2.13 Disclosure IFRIC 2.13 Disclosure IAS 27.4 Disclosure IAS 27.4 Disclosure	ASIC CO10/654	ASIC C010/654	No No No
AU AU IFRS IFRS AU IFRS IFRS IFRS IFRS	1 2 3 4 4 4 2 3 3	Disclosure of consolidated and separate financial statements [abstract] Disclosure of consolidated and separate financial statements line items] Disclosure of redempting prohibition, transfer between financial liabilities and equity [text block] Transfer between financial liabilities and equity attributable to change in redemption prohibition Description of timing and reason for transfer between financial liabilities and equity attributable to change in redemption prohibition Disclosure of consolidated and separate financial statements [table] Consolidated and separate financial statements [axis] Consolidated member]	text block X _{duration} text table axis	IFRIC 2.13 Disclosure IFRIC 2.13 Disclosure IAS 27.4 Disclosure	ASIC CO10/654	ASIC C010/654	No No
AU AU IFRS IFRS IFRS AU IFRS IFRS	1 2 3 4 4 2 3 4 5	Disclosure of consolidated and separate financial statements [abstract] Disclosure of consolidated and separate financial statements [line items] Disclosure of consolidated and separate financial statements [line items] Disclosure of redemption prohibition, transfer between financial liabilities and equity [text block] Transfer between financial liabilities and equity attributable to change in redemption prohibition Disclosure of consolidated and separate financial statements [table] Consolidated and separate financial statements [axis] Consolidated (member) Separate (member) [871100] Notes - Operating segments Disclosure of consolidated and separate financial statements [abstract]	text block X _{duration} text table axis member	IFRIC 2.13 Disclosure IFRIC 2.13 Disclosure IAS 27.4 Disclosure IAS 27.4 Disclosure	ASIC CO10/654	ASIC CO10/654	No No No
IFRS AU IFRS IFRS AU IFRS IFRS AU IFRS IFRS IFRS IFRS IFRS IFRS IFRS	1 2 3 4 4 4 2 3 3 4 4 5	Disclosure of consolidated and separate financial statements [abstract] Disclosure of consolidated and separate financial statements line items] Disclosure of redempting prohibition, transfer between financial liabilities and equity [text block] Transfer between financial liabilities and equity attributable to change in redemption prohibition Description of timing and reason for transfer between financial liabilities and equity attributable to change in redemption prohibition Disclosure of consolidated and separate financial statements [table] Consolidated and separate financial statements [axis] Consolidated finember] Separate (member) Separate (member) Disclosure of consolidated and separate financial statements [abstract] Disclosure of consolidated and separate financial statements [line items]	text block X _{duration} text table axis member member	IFRIC 2.13 Disclosure IFRIC 2.13 Disclosure IAS 27.4 Disclosure IAS 27.4 Disclosure IAS 27.4 Disclosure	ASIC C010/654	ASIC C010/654	No No No
IFRS AU IFRS IFRS AU IFRS IFRS AU IFRS IFRS IFRS IFRS	1 2 3 4 4 2 3 4 5	Disclosure of consolidated and separate financial statements [abstract] Disclosure of consolidated and separate financial statements [ine items] Disclosure of redemption prohibition, transfer between financial liabilities and equity [text block] Transfer between financial liabilities and equity attributable to change in redemption prohibition Description of timing and reason for transfer between financial liabilities and equity attributable to change in redemption prohibition Disclosure of consolidated and separate financial statements [table] Consolidated and separate financial statements [axis] Consolidated [member] Separate [member] [871100] Notes - Operating segments Disclosure of consolidated and separate financial statements [abstract]	text block X _{duration} text table axis member member	IFRIC 2.13 Disclosure IFRIC 2.13 Disclosure IAS 27.4 Disclosure IAS 27.4 Disclosure	ASIC C010/654	ASIC CO10/654	No No No No
IFRS AU IFRS IFRS AU IFRS IFRS IFRS AU IFRS IFRS IFRS IFRS IFRS IFRS AU AU IFRS	1 2 3 4 4 4 2 3 3 4 5 5	Disclosure of consolidated and separate financial statements [abstract] Disclosure of consolidated and separate financial statements [line items] Disclosure of redemption prohibition, transfer between financial liabilities and equity [text block] Transfer between financial liabilities and equity attributable to change in redemption prohibition Description of timing and reason for transfer between financial liabilities and equity attributable to change in redemption prohibition Disclosure of consolidated and separate financial statements [table] Consolidated and separate financial statements [axis] Consolidated [member] Separate [member] Separate [member] Disclosure of consolidated and separate financial statements [abstract] Disclosure of consolidated and separate financial statements [line items] Disclosure of consolidated and separate financial statements [line items] Disclosure of entity's operating segments [text block]	text block Xarston text table axis member member line items text block	IFRIC 2.13 Disclosure IFRIC 2.13 Disclosure IAS 27.4 Disclosure	ASIC C010/654	ASIC CO10/654	No No No No

IFRS IFRS	4	Description of sources of revenue for all other segments Description of basis of accounting for transactions between reportable segments	text	IFRS 8.16 Disclosure IFRS 8.27 a Disclosure			
IFRS	4		text	IFRS 8.27 b Disclosure			
		losses and entity's profit or loss before income tax expense or income and discontinued					
IFRS	4	operations Description of nature of differences between measurements of reportable segments' assets and	text	IFRS 8.27 c Disclosure			
IFRS	4	entity's assets Description of nature of differences between measurements of reportable segments' liabilities	text	IFRS 8.27 d Disclosure			
		and entity's liabilities					
IFRS	4	Description of nature of changes from prior periods in measurement methods used to determine reported segment profit or loss and effect of those changes on measure of segment profit or	text	IFRS 8.27 e Disclosure			
IFRS	4	loss	text	IFRS 8.27 f Disclosure			
IFRS	4		text block	IFRS 8.23 Disclosure			
IFRS	5	Disclosure of operating segments [abstract]					
IFRS	6		table	IFRS 8.23 Disclosure			
IFRS	7	Segment consolidation items [axis]	axis	IFRS 8.23 Disclosure			
IFRS	8	Entity's total for segment consolidation items [member]	member [default]	IFRS 8.28 Disclosure			
IFRS IFRS	9	Operating segments [member] Material reconciling items [member]	member member	IFRS 8.28 Disclosure IFRS 8.28 Disclosure			
IFRS	10		member	IFRS 8.IG4 Example			
IFRS	10	• • • •	member	IFRS 8.IG4 Example			
IFRS	7	Segments [axis]	axis	IAS 36.130 d (ii) Disclosure, IFRS 8.23 Disclosure			
IFRS	8	Segments [member]	member [default]	IAS 36.130 d (ii) Disclosure, IFRS 8.28 Disclosure			
IFRS	9	Reportable segments [member]	member	IFRS 8.23 Disclosure			
IFRS IFRS	9	All other segments [member] Disclosure of operating segments [line items]	member line items	IFRS 8.16 Disclosure			
IFRS	7	Revenue	X _{duration, credit}	IAS 1.102 Example, IAS 1.103 Example, IAS 1.82 a Disclosure, IAS 18.35 b			
				Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (v) Disclosure,			
				IFRS 8.23 a Disclosure, IFRS 8.28 a Disclosure, IFRS 8.32 Disclosure, IFRS 8.33 a Disclosure, IFRS 8.34 Disclosure			
IFRS	7	Interest income	X _{duration, credit}	IAS 18.35 b (iii) Disclosure, IFRS 12.B13 e Disclosure, IFRS 8.23 c Disclosure, IFRS 8.28 e Disclosure			
IFRS	7	Interest expense	X _{duration, debit}	Disclosure: IFRS 0.20 e Disclosure IFRS 12.B13 f Disclosure: IFRS 8.23 d Disclosure: IFRS 8.28 e Disclosure			
IFRS	7	Interest income (expense)	X _{duration, credit}	IFRS 8.23 Disclosurer IFRS 8.28 e Disclosure			
IFRS	7	Depreciation and amortisation expense	X _{duration, debit}	IAS 1.102 Example, IAS 1.104 Disclosure, IAS 1.99 Disclosure,			
				IFRS 12.B13 d Disclosure, IFRS 8.23 e Disclosure, IFRS 8.28 e Disclosure			
IFRS	7	Share of profit (loss) of associates and joint ventures accounted for using equity method	X _{duration, credit}	IAS 1.82 C Disclosure, IFRS 8.23 g Disclosure, IFRS 8.28 e Disclosure			
IFRS	7	Tax expense (income), continuing operations		IAS 12.79 Disclosure, IAS 12.81 c (i) Disclosure, IAS 12.81 c (ii) Disclosure			
11.17.3	,	rax expense (income), continuing operations	X _{duration, debit}	IAS 1.82 d Disclosure, IAS 26.35 b (viii) Disclosure, IFRS 12.B13 g			
IEDE	_	Other material non each items	v	Disclosure, IFRS 8.23 h Disclosure			
IFRS IFRS	7	Other material non-cash items Profit (loss) before tax	X _{duration, debit}	IFRS 8.23 i Dicclosure, IFRS 8.28 e Disclosure IAS 1.102 Example, IAS 1.103 Example, IFRS 8.23 Example, IFRS 8.28 b			
			X _{duration, credit}	Example			
IFRS	7	Profit (loss) from continuing operations	X _{duration, credit}	IAS 1.81A a Disclosure, IFRS 12.B12 b (vi) Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure			
IFRS	7	Profit (loss)	X _{duration, credit}	IAS 1.106 d (i) Disclosure, IAS 1.81A a Disclosure, IAS 7.18 b Disclosure,			
				IFRS 1.24 b Disclosure, IFRS 12.B10 b Example, IFRS 1.32 a (ii) Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure			
				IFRS 0.23 Disclosure, IFRS 0.20 D Disclosure			
IFRS	7	Assets	X _{instant, debit}	IAS 1.55 Disclosure, IFRS 13.93 a Disclosure, IFRS 13.93 b Disclosure, IFRS 13.93 c IFRS 13.93 c			
				IFRS 13.93 e Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 C Disclosure			
IFRS	7	Investments accounted for using equity method	X _{instant, debit}	IAS 1.54 e Disclosure, IFRS 12.B16 Disclosure, IFRS 8.24 a Disclosure			
IFRS	7	Additions to non-current assets other than financial instruments, deferred tax assets, net	X _{duration, debit}	IFRS 8.24 b Disclosurer IFRS 8.28 e Disclosure			
		defined benefit assets, and rights arising under insurance contracts					
IFRS	7	Liabilities	X _{instant, credit}	IAS 1.55 Disclosure, IFRS 13.93 a Disclosure, IFRS 13.93 b Disclosure, IFRS 13.93 e Disclosure, IFRS 8.23 d Disclosure			
IFRS IFRS	7	Impairment loss recognised in profit or loss Reversal of impairment loss recognised in profit or loss	X _{duration, debit}	IAS 36.126 a Disclosure, IAS 36.129 a Disclosure IAS 36.126 b Disclosure, IAS 36.129 b Disclosure			
IFRS	7	Impairment loss recognised in other comprehensive income	X _{duration, credit} X _{duration, debit}	IAS 36.126 C Disclosure, IAS 36.129 a Disclosure			
IFRS	7	Reversal of impairment loss recognised in other comprehensive income	X _{duration, credit}	IAS 36.126 d Disclosure, IAS 36.129 b Disclosure			
IFRS	7	Net cash flows from (used in) operating activities	X _{duration}	IAS 7.10 Disclosure, IAS 7.50 d Disclosure			
IFRS	7	Net cash flows from (used in) investing activities	X _{duration, debit}	IAS 7.10 Disclosure IAS 7.50 d Disclosure			
IFRS	7	Net cash flows from (used in) financing activities	X _{duration, debit}	IAS 7.10 Disclosure, IAS 7.50 d Disclosure IFRS 8.28 Disclosure			
IFRS IFRS	7	Description of material reconciling items Disclosure of products and services [text block]	text text block	IFRS 8.28 Disclosure			
IFRS	5	Disclosure of products and services [abstract]	text block	III to 5.52 biscosare			
IFRS	6	Disclosure of products and services [table]	table	IFRS 8.32 Disclosure			
IFRS	7	Products and services [axis]	axis	IFRS 8.32 Disclosure			
IFRS	8	Products and services [member]	member [default]	IFRS 8.32 Disclosure			
IFRS IFRS	6	Disclosure of products and services [line items] Revenue	line items	IAS 1.102 Example, IAS 1.103 Example, IAS 1.82 a Disclosure, IAS 18.35 b			
IFRS	_ ′	revenue	X _{duration, credit}	Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (v) Disclosure,			
				IFRS 8.23 a Disclosure, IFRS 8.28 a Disclosure, IFRS 8.32 Disclosure,			
				IFRS 8.33 a Disclosure IFRS 8.34 Disclosure			
IFRS	4	Disclosure of geographical areas [text block]	text block	IFRS 8.33 Disclosure			
IFRS	5	Disclosure of geographical areas [abstract]					
IFRS IFRS	7	Disclosure of geographical areas [table] Geographical areas [axis]	table axis	IFRS 8.33 Disclosure IFRS 8.33 Disclosure			
IFRS	ρ	Geographical areas [axis] Geographical areas [member]		IFRS 8.33 Disclosure IFRS 8.33 Disclosure			
IFRS	9	Country of domicile [member]	member	IFRS 8.33 a Disclosure, IFRS 8.33 b Disclosure			
IFRS	9	Foreign countries [member]	member	IFRS 8.33 a Disclosure IFRS 8.33 b Disclosure			
IFRS	6	Disclosure of geographical areas [line items]	line items				
IFRS	7	Revenue	X _{duration, credit}	IAS 1.102 Example, IAS 1.103 Example, IAS 1.82 a Disclosure, IAS 18.35 b Disclosure, IFRS 12.810 b Example, IFRS 12.812 b (V) Disclosure			
				IFRS 8.23 a Disclosure, IFRS 8.28 a Disclosure, IFRS 8.32 Disclosure,			
				IFRS 8.33 a Disclosure IFRS 8.34 Disclosure			
IFRS	7	Non-current assets other than financial instruments, deferred tax assets, post-	X _{instant, debit}	IFRS 8.33 b Disclosure			
IFRS	4	employment benefit assets, and rights arising under insurance contracts Disclosure of major customers [text block]	text block	IFRS 8.34 Disclosure			
IFRS	5	Disclosure of major customers [abstract]					
IFRS	6	Disclosure of major customers [table]	table	IFRS 8.34 Disclosure			
IFRS	7	Major customers [axis]	axis	IFRS 8.34 Disclosure			
	8	Customers [member]	member [default] member	IFRS 8.34 Disclosure IFRS 8.34 Disclosure			
IFRS	9	Government [member]	unimodi				
	9	Government [member] Disclosure of major customers [line items]	line items				
IFRS IFRS		Government [member] Disclosure of major customers [line items] Revenue	line items X _{duration, credit}	IAS 1.102 Example, IAS 1.103 Example, IAS 1.82 a Disclosure, IAS 18.35 b			
IFRS IFRS IFRS		Disclosure of major customers [line items]		Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (v) Disclosure,			
IFRS IFRS IFRS		Disclosure of major customers [line items]		IAS 1.102 Example, IAS 1.103 Example, IAS 1.82 a Dictioure, IAS 18.35 b Dictioure, IFRS 12.810 b Example, IFRS 12.812 b (v) Dictioure IFRS 12.30 a Dictioure, IFRS 8.32 a Dictioure, IFRS 8.32 a Dictioure, IFRS 8.33 a Dictioure, IFRS 8.33 a Dictioure, IFRS 8.33 a Dictioure, IFRS 8.33 a			
IFRS IFRS IFRS IFRS	6	Disclosure of major customers [line Items] Revenue	X _{duration} , credit	Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (v) Disclosure IFRS 8.23 a Disclosure, IFRS 8.28 a Disclosure, IFRS 8.32 Disclosure IFRS 8.33 a Disclosure IFRS 8.34 Disclosure			
IFRS IFRS IFRS		Disclosure of major customers [line items] Revenue Percentage of entity's revenue		Dictours IFRS 12.810 b Eample IFRS 12.812 b (v) Dictours IFRS 8.23 a Dictours IFRS 8.28 a Dictours IFRS 8.32 a Dictours IFRS 8.33 a Dictours IFRS 8.34 Dictours IFRS 8.34 Common practice			
IFRS IFRS IFRS IFRS	6 7	Disclosure of major customers [line Items] Revenue	X _{duration, credit} X.XX _{duration}	Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (v) Disclosure IFRS 8.23 a Disclosure, IFRS 8.28 a Disclosure, IFRS 8.32 Disclosure IFRS 8.33 a Disclosure IFRS 8.34 Disclosure			
IFRS IFRS IFRS IFRS IFRS	7 5 4	Disclosure of major customers [line items] Revenue Percentage of entity's revenue Information about major customers Description of basis for attributing revenues from external customers to individual countries	X _{duration, credit} X.XX _{duration} text text	Dictorure IFRS 12.810 b gamps. IFRS 12.812 b (v) michaurur IFRS 8.23 a becteurur IFRS 8.23 a becteurur IFRS 8.32 becteurur, IFRS 8.32 becteurur, IFRS 8.34 Cleateurur IFRS 8.34 Common practice IFRS 8.34 Common practice IFRS 8.34 Disclosure IFRS 8.33 a Disclosure			
IFRS IFRS IFRS IFRS IFRS IFRS IFRS	7 5	Disclosure of major customers [line items] Revenue Percentage of entity's revenue Information about major customers Description of basis for attributing revenues from external customers to individual countries Explanation of interest income reported net of interest expense	X-duration, credit X.XX-duration text text	Dictorury IFRS 12.B10 b rampts. IFRS 12.B12 b (v) Exchange IFRS 8.23 a Dictorury. IFRS 8.28 a Dictorury. IFRS 8.32 Dictorury. IFRS 8.33 a Dictorury. IFRS 8.34 Dictorury IFRS 8.34 Common practice IFRS 8.34 Disclosure IFRS 8.33 a Disclosure IFRS 8.33 Disclosure			
IFRS IFRS IFRS IFRS IFRS IFRS IFRS IFRS	6 7 7 5 4 4	Disclosure of major customers [line items] Revenue Percentage of entity's revenue Information about major customers Description of basis for attributing revenues from external customers to individual countries Explanation of interest income reported net of interest expense Explanation of why revenues from external customers for each product and service, or each orous of similar croducts and services, are not recorded	X _{duration, credit} X,XX _{duration} text text text	Dictorure IFRS 12.810 b gamps. IFRS 12.812 b (v) michaurur IFRS 8.23 a becteurur IFRS 8.23 a becteurur IFRS 8.32 becteurur, IFRS 8.32 becteurur, IFRS 8.34 Cleateurur IFRS 8.34 Common practice IFRS 8.34 Common practice IFRS 8.34 Disclosure IFRS 8.33 a Disclosure			
IFRS IFRS IFRS IFRS IFRS IFRS IFRS IFRS	6 7 7 5 4 4 4	Disclosure of major customers [line items] Revenue Percentage of entity's revenue Information about major customers Description of basis for attributing revenues from external customers to individual countries Explanation of interest income reported net of interest expense Explanation of why revenues from external customers for each product and service, or each Disclosure of consolidated and services, are not recorded Disclosure of consolidated and separate financial statements [table]	X _{duration, credit} X.XX _{duration} text text text text text	Dictours IFRS 12.810 b ramps. IFRS 12.812 b (v) michauter IFRS 8.33 brothours IFRS 8.32 brothours, IFRS 8.32 brothours, IFRS 8.33 c Dictours IFRS 8.34 brothours IFRS 8.34 Common practice IFRS 8.34 Dischours IFRS 8.33 a Dischours IFRS 8.33 a Dischours IFRS 8.33 Dischours IFRS 8.33 Dischours IFRS 8.33 Dischours	ASIC CO10/A54	ASIC C010/654	No No
IFRS IFRS IFRS IFRS IFRS IFRS IFRS IFRS	6 7 7 5 4 4	Disclosure of major customers [line items] Revenue Percentage of entity's revenue Information about major customers Description of basis for attributing revenues from external customers to individual countries Explanation of interest income reported net of interest expense Explanation of why revenues from external customers for each product and service, or each orous of similar croducts and services, are not recorded	X _{duration, credit} X,XX _{duration} text text text	Dictours IFRS 12.810 b ramps: IFRS 12.812 b (v) michauter IFRS 8.33 b chotours IFRS 8.32 b chotours, IFRS 8.33 c Dictours IFRS 8.34 b chotours IFRS 8.34 Common practice IFRS 8.34 Disclosure IFRS 8.35 Disclosure IFRS 8.35 Disclosure IFRS 8.32 Disclosure IFRS 8.32 Disclosure IFRS 8.32 Disclosure	ASIC CO10/654	ASIC CO10/654	No No No
IFRS IFRS IFRS IFRS IFRS IFRS IFRS IFRS	6 7 7 5 4 4 4 2	Disclosure of major customers [line items] Revenue Percentage of entity's revenue Information about major customers Description of basis for attributing revenues from external customers to individual countries Explanation of interest income reported net of interest expense Explanation of why revenues from external customers for each product and service, or each orou of similar products and services, are not recorted Disclosure of consolidated and separate financial statements [table]	X _{duration, credit} X.XXX _{duration} text text text text table axis	Dictours IRS 12.810 b range, IFRS 12.812 b (v) Dictours IFRS 8.34 a Dictours, IFRS 8.32 a Dictours, IFRS 8.32 Coutenurs, IFRS 8.34 b Dictours IFRS 8.34 Dictours IFRS 8.34 Dictours IFRS 8.33 Disclosure IFRS 8.32 Dictours	ASIC CO10/654	ASIC CO10/654	No
IFRS IFRS IFRS IFRS IFRS IFRS IFRS IFRS	6 7 7 5 4 4 4 4 2 2 3 4 4	Disclosure of major customers [line items] Revenue Percentage of entity's revenue Information about major customers Description of basis for attributing revenues from external customers to individual countries Explanation of interest income reported net of interest expense Explanation of why revenues from external customers for each product and service, or each orquo of similar ordouchs and services, are not recorded Disclosure of consolidated and separate financial statements [table] Consolidated and separate financial statements [axis]	X.xxx.duration credit X.xxx.duration text text text text text table axis member	Dictorury IFRS 12.810 b zampts IFRS 12.812 b (v) michaure IFRS 9.23 michaure IFRS 9.83 michause IFRS 8.32 michause IFRS 8.33 michaure IFRS 8.34 michause IFRS 8.34 Dictorure IFRS 8.34 Dischosure IFRS 8.35 Dischosure IFRS 8.32 Dictorure IFRS 8.33 Dictorure IFRS 8.32 Dictorure IFRS 8.33 Dictorure IFRS 8.32 Dictorure IFRS 8.34 Dischosure	ASIC CO10/654	ASIC CO10/654	No No
IFRS IFRS IFRS IFRS IFRS IFRS IFRS IFRS	66 77 75 44 44 22 33 44 55	Disclosure of major customers [line items] Revenue Percentage of entity's revenue Information about major customers Description of basis for attributing revenues from external customers to individual countries Explanation of interest income reported net of interest expense Explanation of interest income reported net of interest expense Explanation of why revenues from external customers for each product and service, or each orous of similar croducts and services, are not recorded Disclosure of consolidated and separate financial statements [table] Consolidated and separate financial statements [axis] Consolidated [member] Separate [member] [880000] Notes - Additional information Disclosure of consolidated and separate financial statements [abstract]	Xauration, credit X.XXVauration text text text text table axis member member	Dictorury IFRS 12.810 b zampts IFRS 12.812 b (v) michaure IFRS 9.23 michaure IFRS 9.83 michause IFRS 8.32 michause IFRS 8.33 michaure IFRS 8.34 michause IFRS 8.34 Dictorure IFRS 8.34 Dischosure IFRS 8.35 Dischosure IFRS 8.32 Dictorure IFRS 8.33 Dictorure IFRS 8.32 Dictorure IFRS 8.33 Dictorure IFRS 8.32 Dictorure IFRS 8.34 Dischosure	ASIC CO10/654	ASIC C010/654	No No No
IFRS IFRS IFRS IFRS IFRS IFRS IFRS IFRS	66 77 75 44 44 22 33 45 5	Disclosure of major customers [line items] Revenue Percentage of entity's revenue Information about major customers Description of basis for attributing revenues from external customers to individual countries Explanation of interest income reported net of interest expense Explanation of why revenues from external customers for each product and service, or each orquo of similar croducts and services, are not recorded Disclosure of consolidated and separate financial statements [table] Consolidated (member) Separate (member) [880000] Notes - Additional information Disclosure of consolidated and separate financial statements [abstract] Disclosure of consolidated and separate financial statements [line items]	Xauration, credit X.XXX _{duration} text text text text table axis member member	Dictours IFRS 12.810 b gamps: IFRS 12.812 b (v) michaurs IFRS 8.38 b Dictours IFRS 8.38 b Dictours IFRS 8.34 Common practice IFRS 8.34 Dictours IFRS 8.34 Dictours IFRS 8.35 Dictours IFRS 8.35 Dictours IFRS 8.36 Dictours IFRS 8.37 Dictours	ASIC CO10/654	ASIC CO10/654	No No
IFRS IFRS IFRS IFRS IFRS IFRS IFRS IFRS	66 77 75 44 44 22 33 44 55	Disclosure of major customers [line items] Revenue Percentage of entity's revenue Information about major customers Description of basis for attributing revenues from external customers to individual countries Explanation of interest income reported net of interest expense Explanation of interest income reported net of interest expense Explanation of why revenues from external customers for each product and service, or each orous of similar croducts and services, are not recorded Disclosure of consolidated and separate financial statements [table] Consolidated and separate financial statements [axis] Consolidated [member] Separate [member] [880000] Notes - Additional information Disclosure of consolidated and separate financial statements [abstract]	Xauration, credit X.XXVauration text text text text table axis member member	Dictorury IFRS 12.810 b zampts IFRS 12.812 b (v) michaure IFRS 9.23 michaure IFRS 9.83 michause IFRS 8.32 michause IFRS 8.33 michaure IFRS 8.34 michause IFRS 8.34 Dictorure IFRS 8.34 Dischosure IFRS 8.35 Dischosure IFRS 8.32 Dictorure IFRS 8.33 Dictorure IFRS 8.32 Dictorure IFRS 8.33 Dictorure IFRS 8.32 Dictorure IFRS 8.34 Dischosure	ASIC CO10/654	ASIC CO10/654	No No No
IFRS IFRS IFRS IFRS IFRS IFRS IFRS IFRS	66 77 75 44 44 22 33 44 55	Disclosure of major customers [line items] Revenue Percentage of entity's revenue Information about major customers Description of basis for attributing revenues from external customers to individual countries Explanation of theirest income reported net of interest expense Explanation of why revenues from external customers for each product and service, or each orough of similar products and services, are not recorted Disclosure of consolidated and separate financial statements [table] Consolidated and separate financial statements [axis] Consolidated [member] Separate [member] [880000] Notes - Additional information Disclosure of consolidated and separate financial statements [ine items] Disclosure of consolidated and separate financial statements [line items] Disclosure of additional information [text block]	Xauration, credit X.XXX _{duration} text text text text table axis member member	Dictours IFRS 12.810 b gamps: IFRS 12.812 b (v) michaurs IFRS 8.38 b Dictours IFRS 8.38 b Dictours IFRS 8.34 Common practice IFRS 8.34 Dictours IFRS 8.34 Dictours IFRS 8.35 Dictours IFRS 8.35 Dictours IFRS 8.36 Dictours IFRS 8.37 Dictours	ASIC CO10/654	ASIC C010/654	No No No
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IFRS IFRS IFRS IFRS IFRS IFRS IFRS IFRS	6 7 7 7 5 4 4 4 4 2 2 3 3 4 5 5 1 1 2 2 3 4 5 5 1 1 2 3 4 5 5 1 1 1 2 3 3 4 5 5 1 1 1 2 3 3 4 5 5 1 2 3 3 4 5 5 1 3 3 4 5 5 3 4 5 5 5 3 4 5 5 5 5 5 7 5 7 5 7 5 7 5 7 5 7 5 7 5	Disclosure of major customers [line items] Revenue Percentage of entity's revenue Information about major customers Description of basis for attributing revenues from external customers to individual countries Explanation of interest income reported net of interest expense Explanation of why revenues from external customers for each product and service, or each unou of similar products and services, are not recorted Osciolare of consolidated and separate financial statements [able] Consolidated and separate financial statements [abstract] Separate [member] Separate [member] Disclosure of consolidated and separate financial statements [abstract] Disclosure of consolidated and separate financial statements [line items] Disclosure of additional information [text block] Capital commitments [abstract] Contractual capital commitments	Xauration, credit X.XXX duration text text text text table axis member member tine Items text block Xmaurat, credit	Dictours IFRS 12.810 b gamps: IFRS 12.812 b (v) michaurs IFRS 8.23 b michaus IFRS 8.33 b michaus IFRS 8.32 bidmuns, IFRS 8.34 Common practice IFRS 8.34 Disclosure IFRS 8.32 Disclosure IFRS 8.32 Disclosure IFRS 8.32 Disclosure IFRS 8.33 michaus IFRS 8.33 michaus IFRS 8.34 Disclosure IFRS 8.32 Disclosure IFRS 8.32 Disclosure IFRS 8.32 Disclosure IFRS 8.32 Disclosure IFRS 8.33 Disclosure IFRS 8.34 Disclosure IFRS 8.35 Disclosure IFRS 8.35 Disclosure IFRS 8.36 Disclosure IFRS 8.37 Disclosure IFRS 8.37 Disclosure IFRS 8.38 Disclosure IFRS 8.39 Disclosure IFRS 8.31 Disclosure IFRS 8.31 Disclosure IFRS 8.32 Disclosure IFRS 8.33 Disclosure	ASIC CO10/654	ASIC CO10/654	No No No

AU	4	Disclosure of remuneration of auditors and reviewers including other services [text block]	text block			AASB 1054.10		
IFRS	5	Auditor's remuneration [abstract]						
IFRS	6	Auditor's remuneration for audit services	X _{duration, dobit}	IAS 1.112 c Common practice			Not used	
IFRS	6	Auditor's remuneration for tax services	X _{duration, debit}	IAS 1.112 c Common practice			Not used	
IFRS	6	Auditor's remuneration for other services	X _{duration, dobit}	IAS 1.112 c Common practice			Not used	
AU	6	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	6	Fees paid by subsidiaries to each auditor or reviewer, including any network firm, for audit	X, duration, debit			AASB 1054.10.a		
AU	6	or review of financial statements performed during reporting period Fees paid by parent to each auditor or reviewer, including any network firm, for other	X, duration, debit			AASB 1054.10.b		
	Ů	services performed during reporting period						
AU	6	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	6	Total auditor's remuneration	X _{duration, debit}	IAS 1.112 c Common practice				
AU	4	Disclosure of nature of other non-audit and non-review services [text block]	text block			AASB 1054.11		
AU	4	Disclosure of franking credits [text block]	text block			AASB 1054.13, AASB 1054.12, AASB AASB 1054.14		
AU	4	Disclosure of additional information about franking credits for each class [text block]	text block			AASB AASB 1054.15		
AU	4	Disclosure of deed of cross guarantee [text block]	text block			ASIC CO 98/1418		
IFRS	4							
IFRS	5	Number of employees	X.XX _{instant}	IAS 1.112 c Common practice				
IFRS	5		X.XX _{duration}	IAS 1.112 c Common practice				
IFRS	4							
IFRS	5		member	IAS 1.112 c Common practice				
IFRS	5		member	IAS 1.112 c Common practice				
IFRS	5		member	IAS 1.112 c Common practice				
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IFRS	5		member	IAS 1.112 c Common practice				
IFRS	5		member	IAS 1.112 c Common practice				
IFRS	5		member	IAS 1.112 c Common practice				
IFRS	5	Later than ten years [member]	member	IAS 1.112 c Common practice				
AU	2		table			ASIC CO10/654		No
IFRS	3	Consolidated and separate financial statements [axis]	axis	IAS 27.4 Disclosure	ASIC CO10/654			No
IFRS	4	Consolidated [member]	member	IAS 27.4 Disclosure				No
IFRS	5	Separate [member]	member	IAS 27.4 Disclosure				No
IFR S		[901000] Axis - Retrospective application and retrospective restatement					Not used	
100								
IFRS	+	Retrospective application and retrospective restatement [axis]	axis	IAS 1.106 b Dischare, IAS 0.28 f (i) Dischare, IAS 0.29 c (i) Dischare,			Not used	
	+	,	axis member	IAS 0.49 b (i) Disciouse				
IFRS	1 2	Currently stated [member]		HAS 0.49 b (f) Continues HAS 1.106 b Uniform HAS 1.20 d Common partice, HAS 0.20 f (f) Sections, HAS 0.20 c (f) Sections, HAS 0.49 b (f) Discours			Not used	
	+ 2 3	,		HS 5.49 b (f) HS 1.106 b HS 1.20 d H				
IFRS		Currently stated (member) Previously stated (member)		HS 0.49 b (f) HS 1.20 d HS 0.20 f (f) HS 0.2			Not used	
IFRS IFRS	3	Currently stated (member) Previously stated (member) Increase (decrease) due to changes in accounting policy and corrections of prior period errors- (member)		AS 6.49 b (i)			Not used Not used	
IFRS IFRS IFRS	3	Currently stated (member) Previously stated (member) Increase (decrease) due to changes in accounting policy and corrections of prior period errors (member) Increase (decrease) due to changes in accounting policy (member)	member member member	AS 6.49 b (i)			Not used Not used Not used Not used	
IFRS IFRS IFRS IFRS	3 3 4 5	Currently stated [member] Previously stated [member] Increase (decrease) due to changes in accounting policy and corrections of prior period errors- [member] Increase (decrease) due to changes in accounting policy [member] Increase (decrease) due to changes in accounting policy required by IFRSs [member]		AS 6.49 b ()			Not used Not used Not used Not used Not used	
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IFRS IFRS IFRS IFRS IFRS IFRS	3 3 4 5	Currently stated (member) Previously stated (member) Increase (decrease) due to changes in accounting policy and corrections of prior period errors- (member) Increase (decrease) due to changes in accounting policy (member) Increase (decrease) due to changes in accounting policy required by IFRSs (member) Increase (decrease) due to voluntary changes in accounting policy (member) Increase (decrease) due to voluntary changes in accounting policy (member)	member member member	AS 6.49 b ()			Not used Not used Not used Not used Not used	
HRS HRS HRS HRS HRS HRS	3 4 5 5	Currently stated (member) Previously stated (member) Increase (decrease) due to changes in accounting policy and corrections of prior period errors (member) Increase (decrease) due to changes in accounting policy (member) Increase (decrease) due to changes in accounting policy required by IRRSs (member) Increase (decrease) due to voluntary changes in accounting policy (member) Increase (decrease) due to voluntary changes in accounting policy (member) Increase (decrease) due to corrections of prior period errors (member) [901100] Ass Departure from requirement of IRRS	member member member member member member	AS 6.49 b (i)			Not used	
IFRS IFRS IFRS IFRS IFRS IFRS	3 4 5 5	Currently stated (member) Previously stated (member) Increase (decrease) due to changes in accounting policy and corrections of prior period errors- (member) Increase (decrease) due to changes in accounting policy (member) Increase (decrease) due to changes in accounting policy required by IFRSs (member) Increase (decrease) due to voluntary changes in accounting policy (member) Increase (decrease) due to corrections of prior period errors (member) [001100] Avis — Departure from requirement of IFRS [miss]	member member member	HS 0-94 (f)			Not used	
HRS HRS HRS HRS HRS HRS HRS HRS HRS	3 4 5 5 4	Currently stated (member) Previously stated (member) Increase (decrease) due to changes in accounting policy and corrections of prior period errors- [member] Increase (decrease) due to changes in accounting policy (member) Increase (decrease) due to changes in accounting policy (member) Increase (decrease) due to voluntary changes in accounting policy (member) Increase (decrease) due to corrections of prior period errors [member] [03100] Area Separture (from regirement of EFRS Departure from requirement of EFRS [axis] Currently-stated [member]	member member member member member member member	HS 0-90 (i)			Not used	
HRS	3 4 5 5	Currently stated (member) Previously stated (member) Increase (decrease) due to changes in accounting policy and corrections of prior period errors- [member] Increase (decrease) due to changes in accounting policy (member) Increase (decrease) due to changes in accounting policy required by IFRSs [member] Increase (decrease) due to entitle of accounting policy required by IFRSs [member] Increase (decrease) due to voluntary changes in accounting policy (member) Increase (decrease) due to outside of IFRS [member] Properture from requirement of IFRS [axis] Currently stated [member] Reported if in compliance with requirement of IFRS [member]	member member member member member member member	AS 0.49 b (f) 1AS 1.20 d 1AS 0.20 f (f) 1AS 0.20 f			Not used	
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HRS	3 3 4 5 5 4 1 2 3 3	Currently stated (member) Previously stated (member) Increase (decrease) due to changes in accounting policy and corrections of prior period errors- (member) Increase (decrease) due to changes in accounting policy (member) Increase (decrease) due to changes in accounting policy (member) Increase (decrease) due to voluntary changes in accounting policy (member) Increase (decrease) due to corrections of prior period errors (member) Populate (member) Currently stated (member) Reported if in compliance with requirement of FRS (member) Increase (decrease) due to departure-from requirement of FRS (member) (20160) Asia - Cention date Creation date (axis) Default financial statements date (member)	member	HS 0-90 (i)			Not used	
HRS	3 4 5 5 4 1 2 3 3 1 1 2 2	Currently stated (member) Previously stated (member) Increase (decrease) due to changes in accounting policy and corrections of prior period errors- (member) Increase (decrease) due to changes in accounting policy (member) Increase (decrease) due to changes in accounting policy (member) Increase (decrease) due to voluntary changes in accounting policy (member) Increase (decrease) due to corrections of prior period errors (member) [001100] Axis — Departure from requirement of IFRS Departure from requirement of IFRS [member] Increase (decrease) due to departure from requirement of IFRS [member] Increase (decrease) due to departure from requirement of IFRS [member] [001100] Axis — Centinui date [001100] Axis — Centinui date [member] [001100] Axis — Centinuing and discontinued operations	member	HS 9-94 (f)			Not used	
THE	3 4 5 5 5 4 1 2 3 3 4 2 2 1 1	Currently stated (member) Previously stated (member) Increase (decrease) due to changes in accounting policy and corrections of prior period errors- (member) Increase (decrease) due to changes in accounting policy (member) Increase (decrease) due to changes in accounting policy (member) Increase (decrease) due to changes in accounting policy required by IFRSs (member) Increase (decrease) due to country changes in accounting policy (member) Increase (decrease) due to corrections of prior period errors (member) Popisture from requirement of IFRS (member) Currently stated (member) Reported if in compliance with requirement of IFRS (member) Increase (decrease) due to departure from requirement of IFRS (member) (Position) date (axis) Default financial statements date (member) [202000] Avis — Continuing and discontinued operations Continuing and discontinued operations Continuing and discontinued operations	member member member member member member member member member axis member member member member member axis	AS 5.49 b (f)			Not used	
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